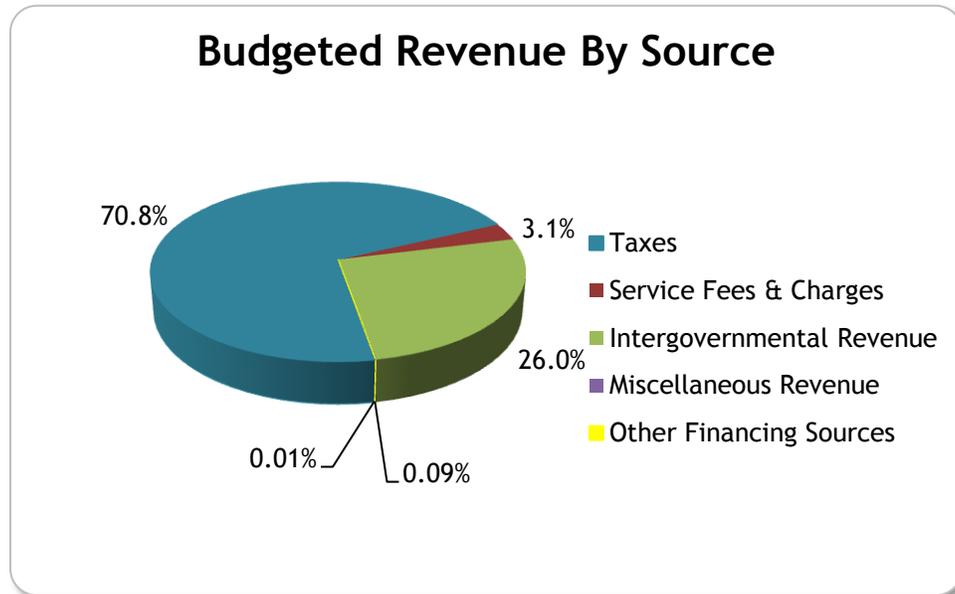
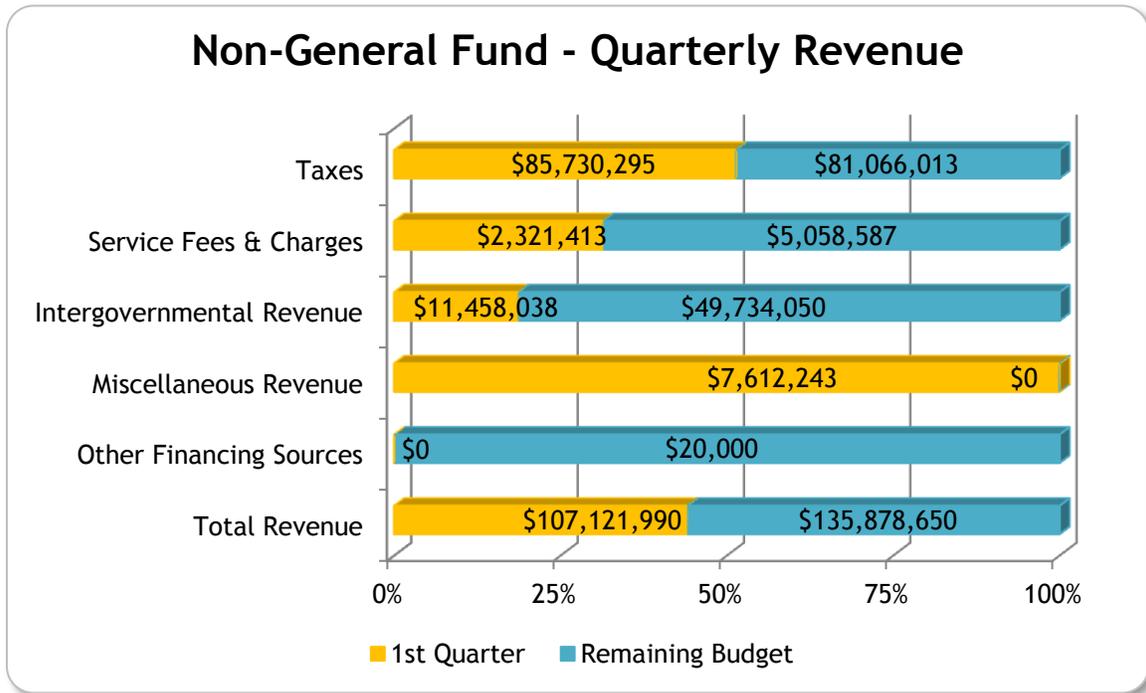


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Board of Developmental Disabilities is estimated to be **\$235,591,696** for 2014.
- The main sources of non-general fund revenue for the Board of Developmental Disabilities are: Levy/local tax revenues, State revenues from the Ohio Department of Developmental Disabilities and the Ohio Department of Education, Medicaid waiver funding, and federal reimbursements.

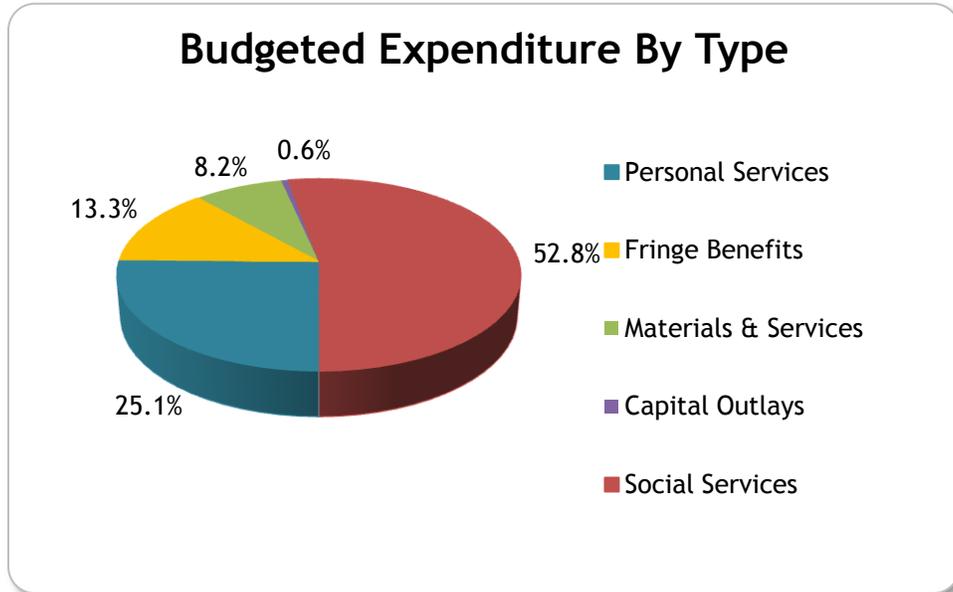


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$98,434,860	\$23,429,284	\$99,146,346	\$14,693,317	\$98,434,860	\$235,703,807
Current Year	\$107,121,990				\$107,121,990	\$235,591,696

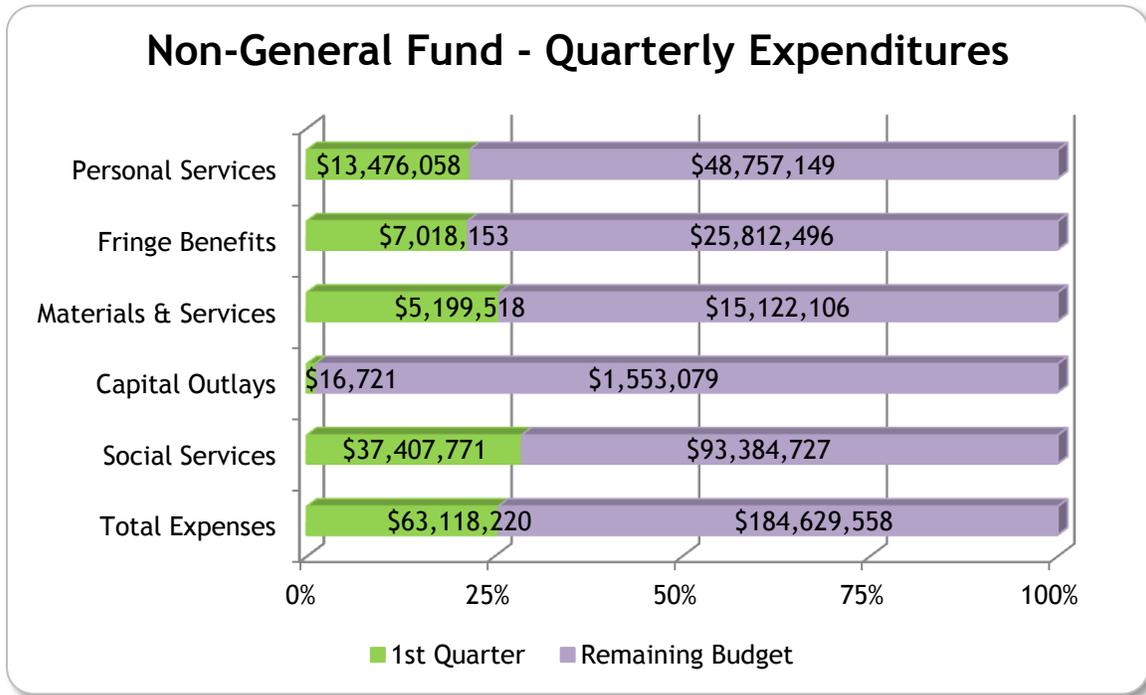
**Current year total represents revised budget.*

- First quarter revenue of **\$107,121,990** represents **45.5%** of the budgeted amount for the year. YTD revenue of **\$107,121,990** represents **45.5%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 51.4% has been collected. In 2013, 52.2% was collected in the 1st quarter.
- Intergovernmental Revenue is below 1st quarter projections but is anticipated to align with budget during the 2nd and 3rd quarters due to the timing of Federal and State Reimbursements.
- Miscellaneous Revenue was higher than anticipated due to a one-time waiver match reconciliation of prior year funds for Medicaid services in the amount of \$7,531,179 that occurred in the 1st quarter.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Board of Developmental Disabilities are estimated to be **\$247,747,778** for 2014.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$58,551,081	\$53,588,327	\$55,413,621	\$59,278,192	\$58,551,081	\$226,831,221
Current Year	\$63,118,220				\$63,118,220	\$247,747,778

**Current year total represents revised budget.*

- First quarter expenditures of **\$63,118,220** represent **25.5%** of the budgeted amount for the year. YTD expenditures of **\$63,118,220** represent **25.5%** of the budgeted amount for the year.
- The Board of Developmental Disabilities expended \$37,407,771 in the new Social Services rollup during the 1st quarter, which represents 28.6% of the 2014 budgeted amount. Of the amount expended during the 1st quarter, \$19,971,813 or 53.4% was for Board and Care and \$15,727,499 or 42.0% was for Social Services. Provider contracts budgeted in Social Services are paid based on deliverables and not an equal distribution across quarters, resulting in 1st quarter expenditures being over 25.0% to date.
- There have been no major expenditures in Capital Outlays since most of the projects are planned for later in the year.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$14,361,509	\$13,476,057	93.8%
2 nd Quarter	\$16,755,094		
3 rd Quarter	\$14,361,509		
4 th Quarter	\$16,755,094		
Total	\$62,233,207	\$13,476,057	21.7%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. Based on the expenditures from the 1st quarter, Personal Services for the Board of Developmental Disabilities are on target with the budgeted amount. The Board of Developmental Disabilities utilizes the Recruitment, Retention, and Performance Program (RRPP) to determine employee wage increases. These increases are issued on the employee's anniversary date rather than at the beginning of the year.

Non-General Fund - Budget Corrective Items - Approved

- A revenue increase of \$2,340,942 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the Board of Developmental Disabilities Fund (Fund 2022).

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

Additional Budget Analysis

- House Bill 472, which is part of the Mid-Biennium Review, includes some provisions related to the services for individuals who have developmental disabilities. The financial impact of these proposed changes has not yet been determined at the local level.