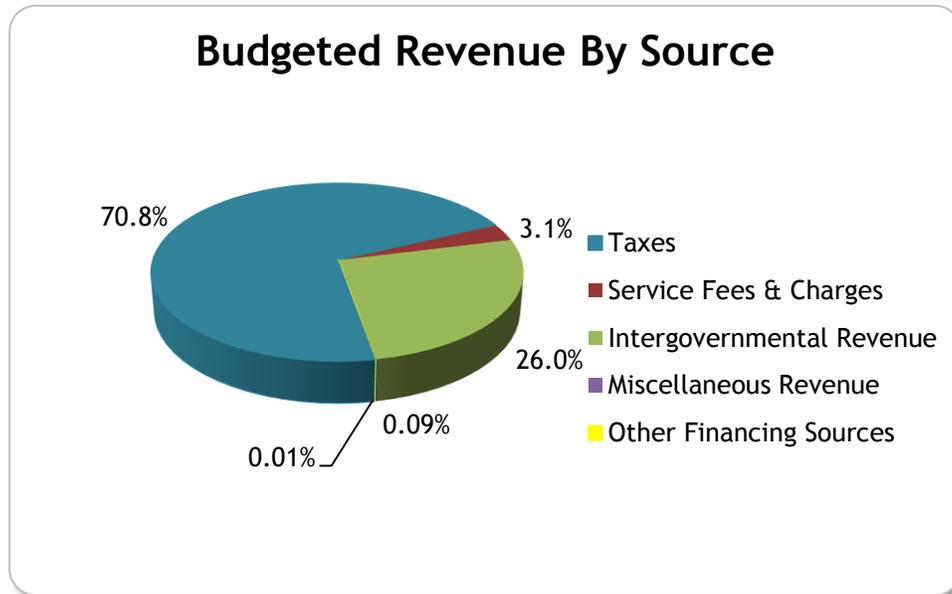
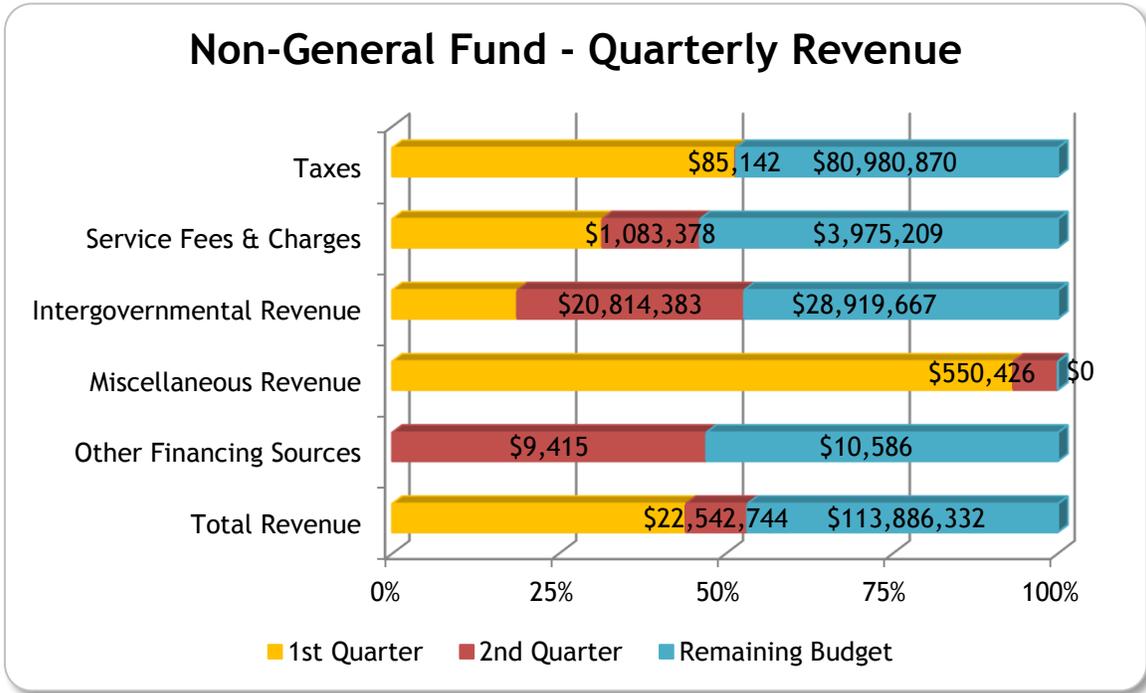


Non-General Fund - Revenue Analysis



- 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.

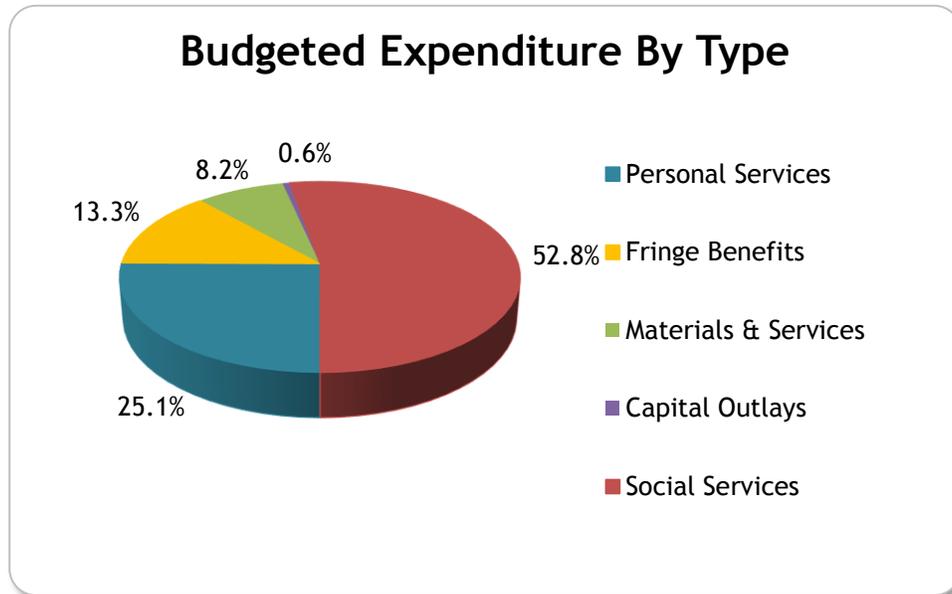


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$98,434,860	\$23,429,284	\$99,146,346	\$14,693,317	\$121,864,144	\$235,703,807
Current Year	\$107,121,990	\$22,542,744			\$129,664,734	\$235,591,696

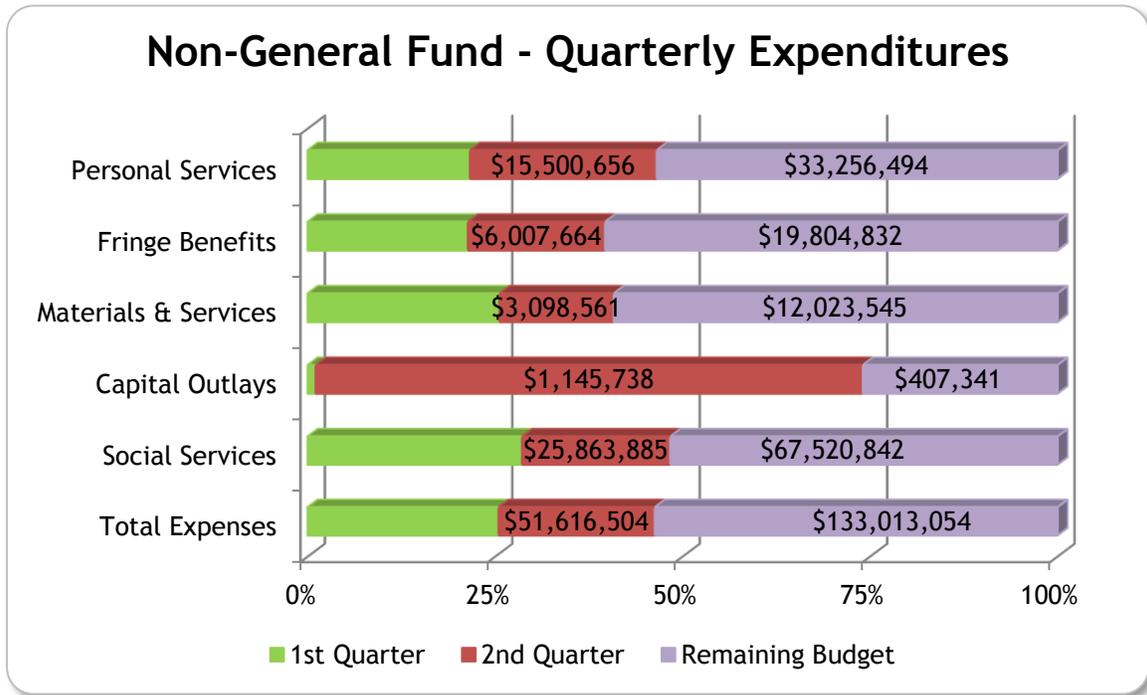
*\*Current year total represents revised budget.*

- Second quarter revenue of **\$22,542,744** represents **9.6%** of the budgeted amount for the year. YTD revenue of **\$129,664,734** represents **55.0%** 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 1<sup>st</sup> quarter, 51.4% has been collected. House Trailer Tax, in the amount of \$45,586, and Personal Property Tax, in the amount of \$22,354, were collected in the 2<sup>nd</sup> quarter.
- 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 1<sup>st</sup> 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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$58,551,081	\$53,588,327	\$55,413,621	\$59,278,192	\$112,139,408	\$226,831,221
Current Year	\$63,118,220	\$51,616,503			\$114,734,723	\$247,747,778

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$51,616,503** represent **20.8%** of the budgeted amount for the year. YTD expenditures of **\$114,734,723** represent **46.3%** of the budgeted amount for the year.
- The Board of Developmental Disabilities expended \$63,271,656 in the new Social Services rollup through the 2<sup>nd</sup> quarter, which represents 48.4% of the 2014 budgeted amount. Of the amount expended through the 2<sup>nd</sup> quarter, \$39,954,643 or 63.1% was for Board and Care and \$19,830,063 or 31.3% was for Social Services.
- Capital Outlays expenditures are \$1,162,458 or 74.1% of the budgeted amount due to the purchase of propane-powered buses in the 2<sup>nd</sup> quarter.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$14,361,509	\$13,476,057	93.8%
2 <sup>nd</sup> Quarter	\$16,755,094	\$15,500,656	92.5%
3 <sup>rd</sup> Quarter	\$14,361,509		
4 <sup>th</sup> Quarter	\$16,755,094		
<b>Total</b>	<b>\$62,233,207</b>	<b>\$28,976,713</b>	<b>46.6%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. Based on the expenditures through the 2<sup>nd</sup> quarter, Personal Services 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 1<sup>st</sup> 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 was part of the Mid-Biennium Review, included 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.