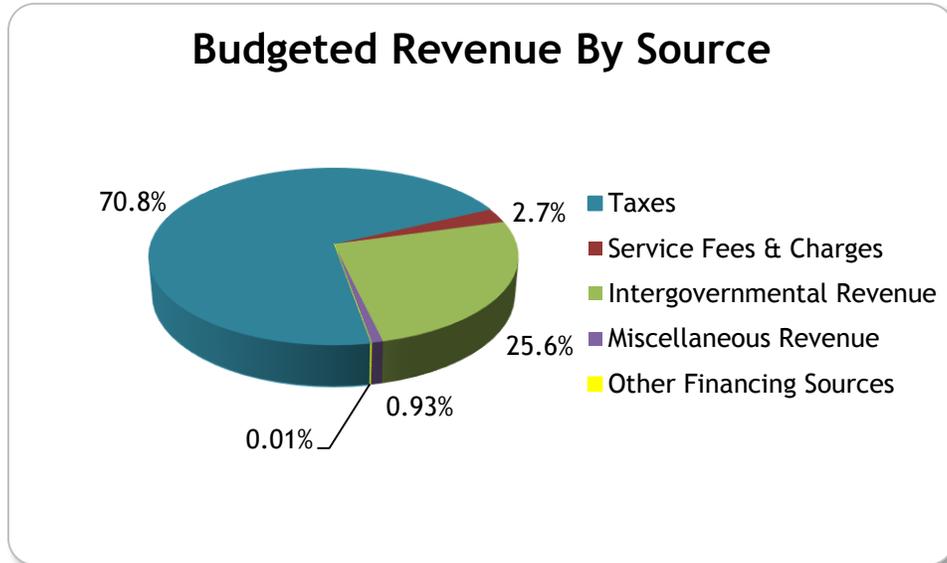
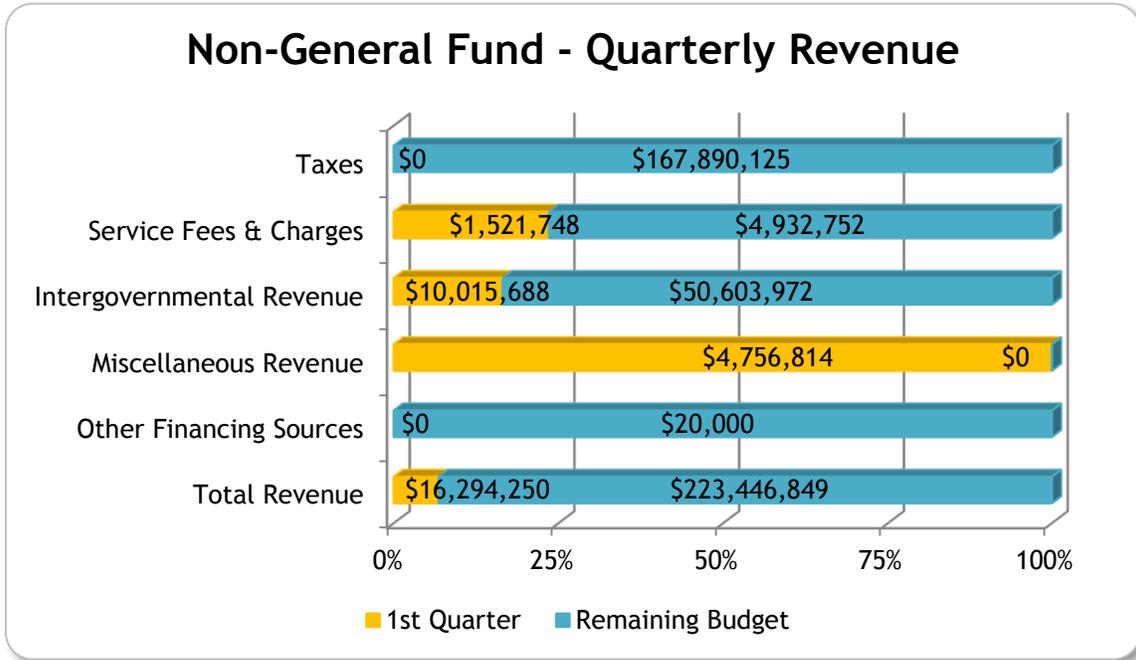


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Board of Developmental Disabilities is estimated to be **\$237,186,335** for 2015.
- 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.

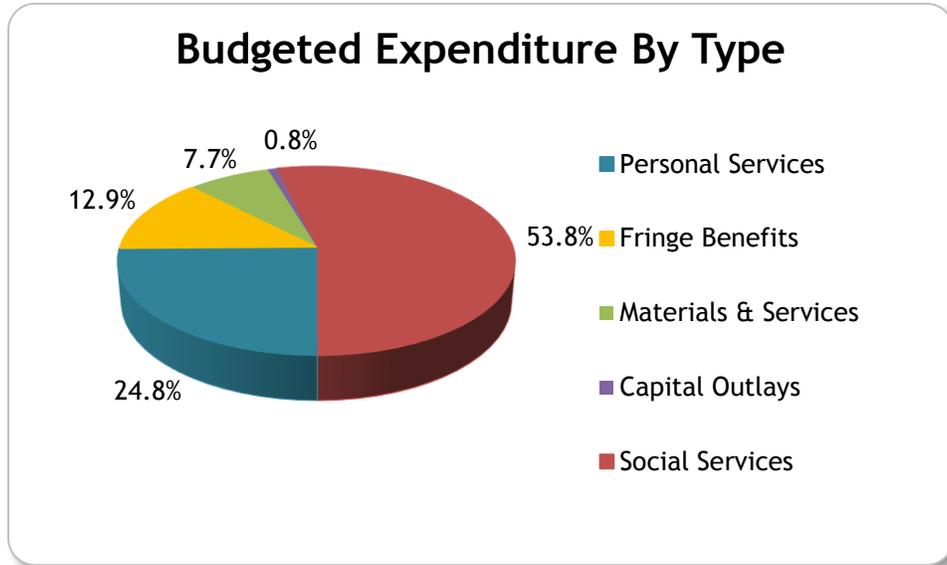


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$107,121,990	\$22,542,744	\$89,837,295	\$14,356,261	\$107,121,990	\$233,858,290
Current Year	\$16,294,250				\$16,294,250	\$237,186,335

*\*Current year total represents revised budget.*

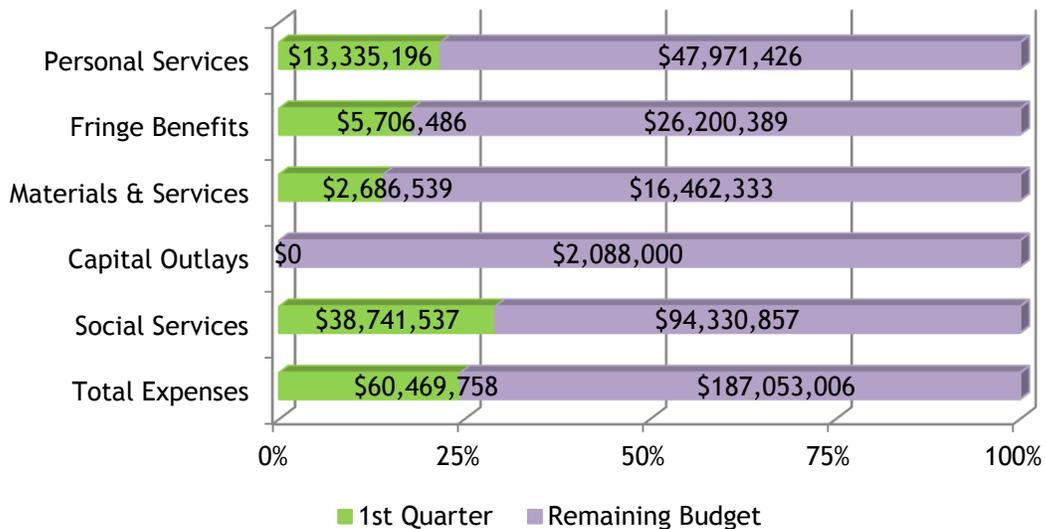
- First quarter revenue of **\$16,294,250** represents **6.9%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement is set to occur during the 2<sup>nd</sup> quarter, rather than the 1<sup>st</sup> quarter as in the prior year.
- Intergovernmental Revenue is below 1<sup>st</sup> quarter projections but is anticipated to align with budget during the 2<sup>nd</sup> and 3<sup>rd</sup> 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 \$4,692,828 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 **\$247,522,763** for 2015.

### Non-General Fund - Quarterly Expenditures



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	\$63,118,220	\$51,616,503	\$54,969,187	\$59,322,759	\$63,118,220	\$229,026,669
Current Year	\$60,469,757				\$60,469,757	\$247,522,763

\*Current year total represents revised budget.

- First quarter expenditures of **\$60,469,757** represent **24.4%** of the budgeted amount for the year.
- Materials & Services expenditures were 14.0% of the budgeted amount as of the 1<sup>st</sup> quarter. This is attributed to the timing of the Auditor and Treasurer Fees that are charged during the settlement of the first half real estate collections. Due to the implementation of new real estate tax management software, settlement is set to occur during the 2<sup>nd</sup> quarter, rather than the 1<sup>st</sup> quarter as in the prior year.
- The Board of Developmental Disabilities expended \$38,741,537 in the Social Services rollup during the 1<sup>st</sup> quarter, which represents 29.1% of the 2015 budgeted amount. Of the amount expended during the 1<sup>st</sup> quarter, \$20,650,612 or 53.3% was for Board and Care and \$16,100,499 or 41.6% was for Social Services. Provider contracts budgeted in Social Services are paid based on deliverables and not an equal distribution across quarters, resulting in 1<sup>st</sup> quarter expenditures being over 25.0% to date.
- There have been no 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 <sup>st</sup> Quarter	\$14,147,682	\$13,335,196	94.3%
2 <sup>nd</sup> Quarter	\$16,505,629		
3 <sup>rd</sup> Quarter	\$14,147,682		
4 <sup>th</sup> Quarter	\$16,505,629		
<b>Total</b>	<b>\$61,306,622</b>	<b>\$13,335,196</b>	<b>21.8%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. Based on the expenditures from the 1<sup>st</sup> 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 \$1,090,638 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

- As introduced in House Bill 64, also known as the State of Ohio Executive Budget for Fiscal Years 2016-2017, the tangible personal property tax (TPPT) reimbursement would be completely phased out for the levy agencies in Franklin County as of July 1, 2015. If adopted, the TPPT reimbursement for the Board of Developmental Disabilities would be reduced from \$3,348,448.34 to \$1,674,224.17 in 2015, and there would be no reimbursement for 2016 and beyond.