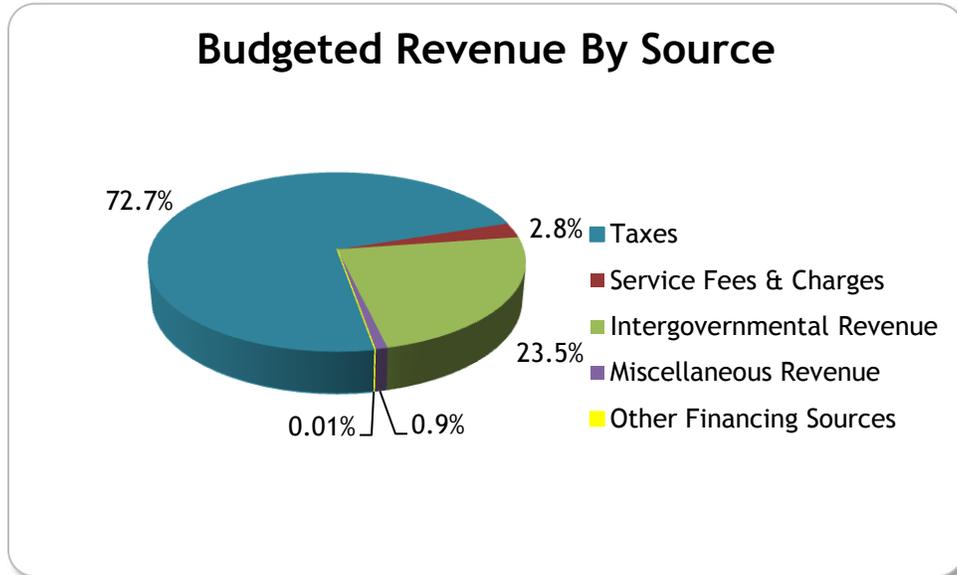
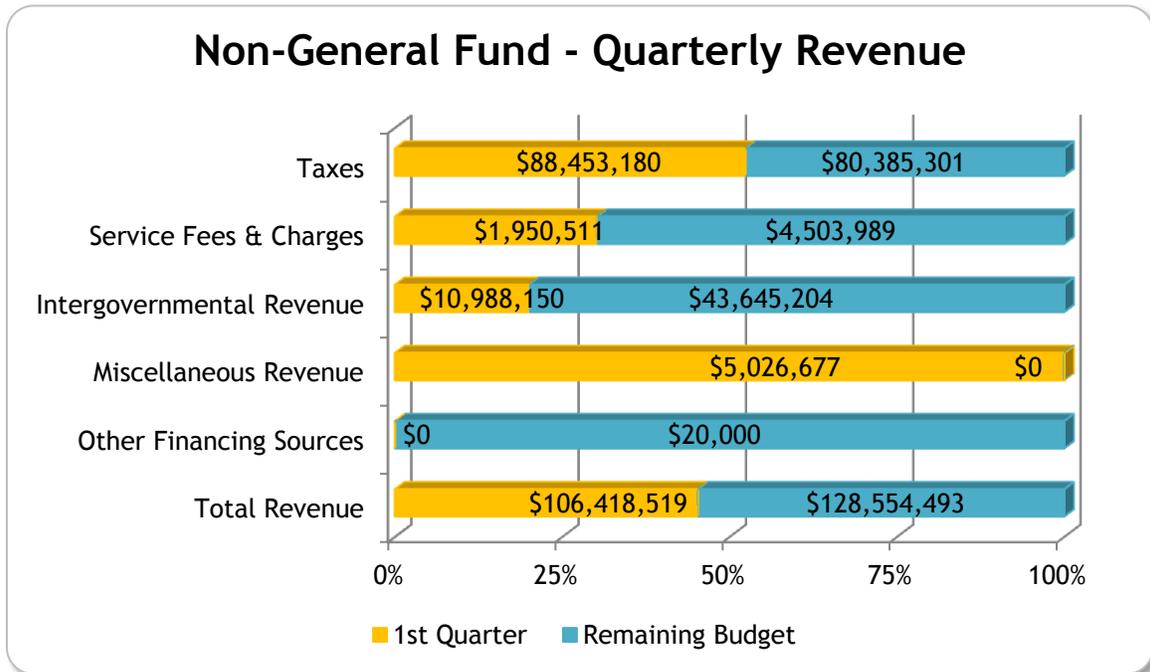


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Board of Developmental Disabilities is estimated to be **\$232,148,385** for 2016.
- The main sources of non-general fund revenue for the Board of Developmental Disabilities are Local tax revenues through two 3.5 mill levies, State revenues from the Ohio Department of Developmental Disabilities and the Ohio Department of Education, Medicaid waiver funding, and Federal reimbursements.

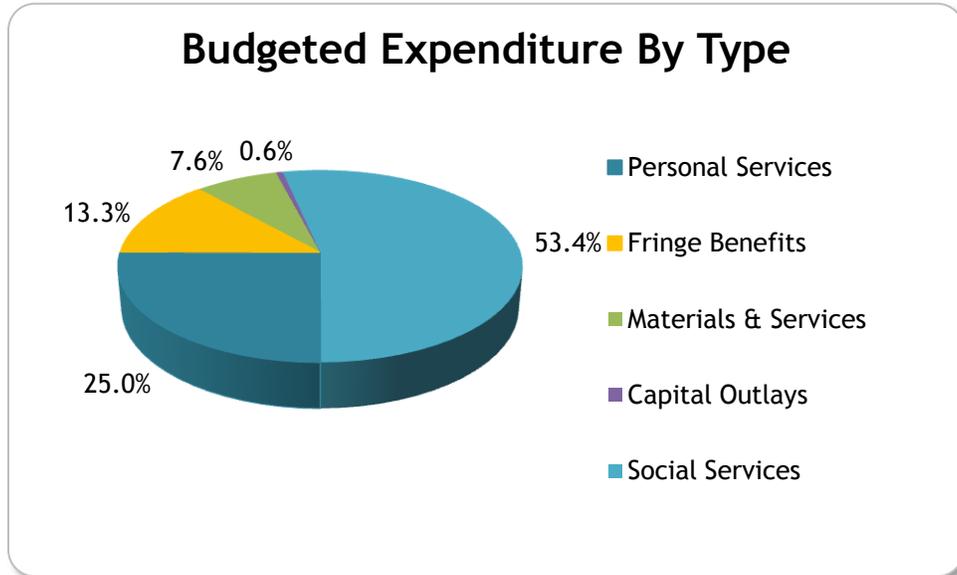


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$16,294,250	\$106,535,095	\$85,984,732	\$24,559,462	\$16,294,250	\$233,373,539
Current Year	\$106,418,519				\$106,418,519	\$232,148,385

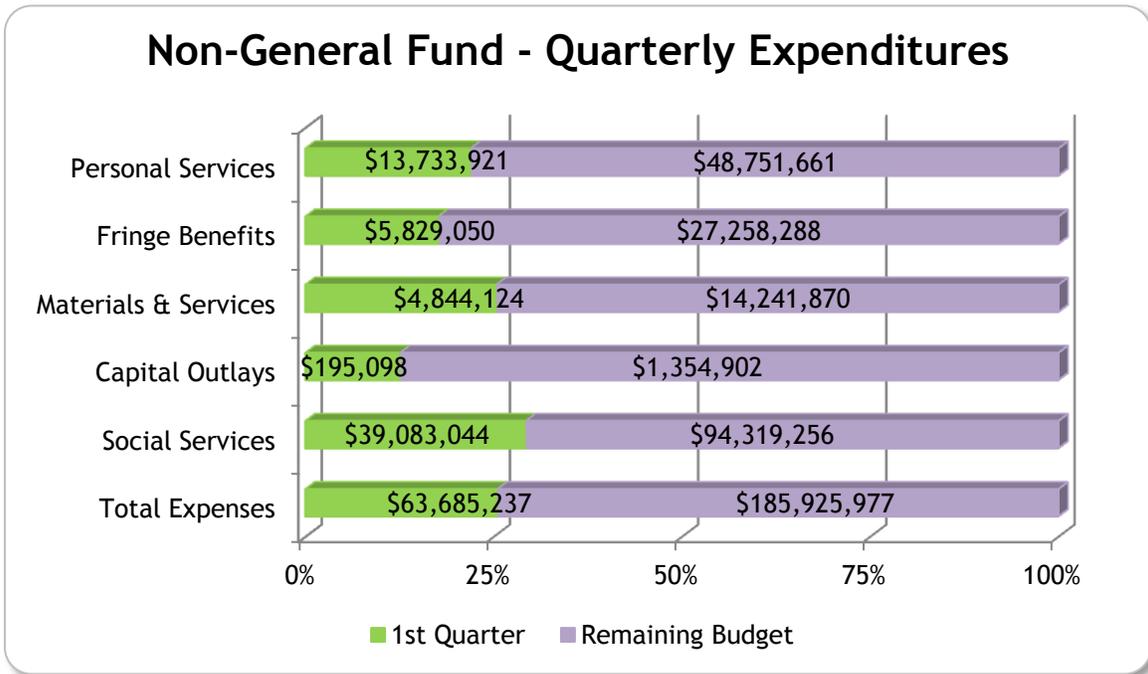
*Current year total represents revised budget.

- First quarter revenue of **\$106,418,519** represents **45.8%** 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 occurred during the 2nd quarter of 2015. In 2016, settlement returned to 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 \$4,740,392 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 \$249,611,213 for 2016.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$60,469,758	\$53,896,031	\$60,141,412	\$58,348,472	\$60,469,758	\$232,855,673
Current Year	\$63,685,237				\$63,685,237	\$249,611,213

**Current year total represents revised budget.*

- First quarter expenditures of **\$63,685,237** represent **25.5%** of the budgeted amount for the year.
- Capital Outlays expenditures were 12.6% of the budgeted amount as of the 1st quarter. Most of the capital projects are planned for later in the year, therefore expenditures are under the 25.0% benchmark established for the 1st quarter.
- The Board of Developmental Disabilities expended \$39,083,044 in the Social Services rollup during the 1st quarter, which represents 29.3% of the 2016 budgeted amount. Of the amount expended during the 1st quarter, \$20,763,672 or 53.1% was for Board and Care and \$16,559,194 or 42.4% 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.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$14,419,750	\$13,733,921	95.2%
2 nd Quarter	\$16,823,041		
3 rd Quarter	\$16,823,041		
4 th Quarter	\$14,419,750		
Total	\$62,485,582	\$13,733,921	22.0%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Board of Developmental Disabilities in the Board of Developmental Disabilities Fund (Fund 2022) was \$1,331,423.

Non-General Fund - Budget Corrective Items - Pending

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

Additional Budget Analysis

- The 2016-2017 state biennial budget (House Bill 64) included a provision for the complete phase out of the tangible personal property tax (TPPT) reimbursement for the levy agencies in Franklin County as of July 1, 2015. The last TPPT reimbursement for the Board of Developmental Disabilities in the amount of \$1,674,224 was received in July 2015.