

Superintendent Development – Finance and Budgeting

Robert R. Morgan, Delaware County

Introduction

Role of Superintendent and Board

Allocate resources and make/clarify policy

Superintendent (Administration) proposes and the Board disposes

Skills Superintendent needs

Very good knowledge of Excel

Working knowledge of statistics

Basic understanding of accounting and the role of auditors

Mission of County Boards of MRDD

What is the critical mission of the Board and is that mission changing?

Self-Determination versus Comprehensive Program model

Theories of Public Finance

Zero Based versus Incremental budgeting

What services are provided for the public good and what services can be rate or fee based?

Program versus Individual budgets

Understand what your cost points are

Managing at the margins – identifying trends and comparisons

[Establishing expenditure guidelines and authorization levels](#)

Salaries and Benefits

What are your mission critical duties?

Hire mission critical staff and contract for everything else.

Cost effectiveness of public employment versus private employment

Salary Comparisons

[Service and Support Administrators](#)

[Bus Drivers](#)

[Superintendents](#)

[Salary Plan](#)

[Salary Tables](#)

Salary and Benefits – know the total cost

[Support Administrator](#)

[Bus Driver](#)

Monthly Financial Reporting to the Board and managers

[Income](#)

[Expenses](#)

[Cash Policy](#) and [Balances](#)

[Enrollment Report](#)

Program data and related financial issues

Case Loads

[Early Intervention staffing](#)

[Children's SSA staffing](#)

[Adult SSA staffing](#)

[Enrollment trends](#)

Wait list

Medicaid commitments

County and State Auditor

Focus on controls and fair presentation of financial operations

Automation and security are issues of importance

Inventory criteria - \$5,000 and life of one year or more

Planning Process

Annual

- Assessment
- Developing Annual Plan
- [Developing Annual Budget Plan](#) and [Budget](#) and [Levy Carry Over Trends](#)
 - What are the changing sources of funding and what to do when funding ends?
 - Commitment of Medicaid match and local funds
 - What needs to grow and what needs to be reduced

Long Term

Levy planning

Renewal, Replacement and New

[What are TIF's and how can they take our funds](#)

[Financial Impact](#)

Personal Property Tax

County Budget Commission

Annual Budget Approval

Executive Summary – You only have 30 minutes and you set the agenda

Not General Fund

Justifying Carry Over

Compliance with SB 10

Levy Request

Developing a Levy Proposal

It is a political process so turn out the troops

Make sure Commissioners file with Board of Elections

For a PDF file of this presentation go to www.dcbdd.org

Individual Supports Policy

As people gain control of decision making and resources their lives will improve and costs will go down.

Purpose:

To provide consistent guidelines that promotes an equitable system of supports for all of the individuals served by Delaware County Board of Developmental Disabilities (DCBDD).

Service and Support:

Individuals who are eligible for Delaware County Board of Developmental Disabilities shall be assigned a service and support administrator (SSA) as the single point of contact, upon request. The SSA is responsible to assist with system coordination and development based on need.

Funding:

There are various funding sources available to acquire needed service and supports. Each funding source has its own eligibility process, funding limits, and availability.

- Local levy funds provide 100% of the cost for Early Intervention, Family Directed Resources, Individual Supports and Cluster.
- Medicaid: Services provided by Federal funding including but not limited to, Medicaid card services and waiver services. The 40% local match for Medicaid waiver services also comes from local funds.

Additional funding such as private and public dollars should also be used to expand and enhance services and supports. Service and support are designed to assist individuals in homes of their choice, participate in their community, and earn a living with the supports needed to be successful. In addition to locally funded supports, unpaid, natural supports such as family, friends, and neighbors, and generic service system must be sought to broaden the range and scope of available services as required by the individual.

Accessing Services:

Individuals must meet eligibility criteria prior to accessing services for the funding sources listed above. All services are individual/family directed through the development of an Individual Support Plan (ISP).

Services provided:

The following services are not intended to supplant educational services as outlined in IDEA

- A. Early Intervention (EI)** – County Board services for children birth through age two. All children who are eligible for EI will be assigned an EI specialist who is responsible for coordination of board services.

Funding levels: Eligibility for funding is based on individual need identified through a triage assessment (high, moderate, low) for therapy supports. High - \$5000, moderate \$4000 and low \$2500. Services also include early intervention specialist, Basic Family Directed Resources and specialty groups.

Delaware County Board of Developmental Disabilities
Individual Supports Policy

B. Family Directed Resources (FDR) – Family Directed Resources are locally funded services provided by the Delaware County Board of Developmental Disabilities for children and adults living in their family home who do not have a Medicaid Waiver. Family Directed Resources is intended to:

- Support the family to increase their capacity to care for the eligible individual in the family home.
- Support the individual so he/she may be more independent in the family home and community.
- Support the individual so he/she may develop skills for transition

Funding levels: See procedures for service descriptions regarding the following funding levels.

Basic Supports – up to \$1000 per plan year

Therapy Training – up to \$2000 per plan year

Adaptation and modification – Up to \$5000 per plan year, co-pay may apply

C. Individual Supports (IS) – local tax levy dollars based on need to support an eligible individual in his/her community as outlined in the Individual Support Plan for adults and for transition students in their last year of high school.

Funding Levels: Based on individual need after alternative funding has been explored, such as insurance, joint funding agreements with other public agencies, Medicaid, Title XX, private pay or Medicaid waiver supports, etc, the following authorization levels will be applied to individual budgets:

Support Administrator may authorize up to \$15,000 per plan year: A request for a total budget of \$15,000 or greater must include alternative-funding sources, when available; to help offset the board's expense for supports. Alternative funding sources may include joint funding agreements with other public agencies, Medicaid funding through direct payment, Title XX funding, private pay, or Medicaid Waiver supports. If an individual refuses to apply for or accept alternative funding for supports the board will limit the funding available to \$15,000.

Director of Support Administration may approve individual budgets up to \$20,000

Superintendent may approve authorization individual budgets up to \$25,000

Board will approve individual budgets above \$25,000, with written proposal.

Delaware County Board of Developmental Disabilities
Individual Supports Policy

D. Level One Waiver (LV1) – A home and community based waiver to let people receive services they need in their own home. This waiver offers seven different services with set spending limits. Eligibility requires meeting ICF/MR level of care, Medicaid eligibility, and individual health and welfare can be met within benefit limitations.

Funding Levels: Based on OAC 5123:2-8-16 (Appendix A), see Level 1 Waiver Handbook. Please reference the following rules through www://ODMRDD.com

Definitions: **5123:2-8-01**

Informal Respite: **5123:2-8-03**

Institutional Respite: **5123:2-8-04**

Environmental Accessibility Adaptations: **5123:2-8-06**

Transportation: **5123:2-8-07**

Specialized Medical Equipment and Supplies: **5123:2-8-08**

Personal Emergency Response Systems: **5123:2-8-09**

Homemaker/Personal Care: **5123:2-8-10**

Emergency Assistance: **5123:2-8-11**

Payment Standards: **5123:2-8-16**

Appendix A – Waiver Services/Billing Codes/Billing Units/Reimbursement Rates

E. Individual Options Waiver (IOW) – A home and community based waiver to let people receive services they need in their own home. Eligibility requires meeting ICF/MR level of care, Medicaid eligibility, and ensuring services meet health and safety.

Funding Levels: Based on ODDP as outline in OAC 5123:2-9-06 (E). Please reference

Definitions: **5123:2-13-01**

Eligibility Criteria for Initial and Continued Enrollment: **5123:2-13-02**

Allocation of Home & Community-based Waiver State Matching Funds:
5123:2-13-03

Homemaker/Personal Care: **5123:2-13-04**

F. Other

1. **Cluster** – Assists children and families by developing partnerships among families and other community resources. *Funding Levels:* Based on shared funding through agency collaboration
2. **Support Administration with no individual funding** – a single point of contact as needed or requested for all eligible individuals if there is no current funding administered through DCBDD.
3. **Housing:** - Specialized housing is available to meet specific housing needs through community and DCBDD options. Community options include rental, home ownership, Metropolitan Housing assistance, Habitat for Humanity and private

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Individual Supports Policy

resources. You must be a resident of Delaware County for at least one year before being eligible to receive a rent subsidy from DCBDD. Assistance is limited and eligibility is dependent on employment status.

Specialized and accessible housing is funded by DCBDD and operated by Delaware Creative Housing (DCH). The following is criteria for eligibility for specialized housing:

1. Current Delaware County resident and
2. At least 18 years old or under the custody of Delaware County Children's Services and one of the following:
 - Requires especially designed/modified housing for handicapped accessibility or health support systems or.
 - Requires housing to accommodate behavioral needs, behavioral interventions, (Prader-Willi Syndrome, and MRDD offender) or
 - Service needs and cost of services requires congregated setting or
 - Individuals with a record of evictions who cannot find community rent opportunities.
4. **Persons living in a Nursing Home:-** Annual contact with an assigned support administrator if the individual has an established personal advocate and/or guardian
 - Quarterly contact if there is no identified personal advocate or guardian
 - Adult services if funded in part by alternate funds (Title XX)
 - Individual supports only if planning to move out of the nursing home within 180 days
5. **Persons living in an ICF/MR:** Individuals originally from Delaware are eligible for support administration as requested.

Termination of Services:

When services to either an individual or provider are terminated the following procedures must be followed:

- Sites with twenty four hour supervision require written notice with no less than 60 days notice
- Sites with less than twenty four hour supervision require written notice with no less than 30 days
- An individual or family may terminate services will less than 30 days written notice when a health and safety risk is involved
- DCBDD may terminate services with 30 days notice when the individual is no longer eligible for County Board services
- DCBDD may terminate the contract with a provider without written notice when individuals are in immediate danger of physical or psychological or a failure to provide services with no notice
- Should ODMRDD revoke a provider's certification, DCBDD will notify all involved parties in writing and assist the individual/family and or guardian to obtain new support providers.

Delaware County Board of Developmental Disabilities
Individual Supports Policy

Quality Assurance Standards:

The Delaware County Board shall conduct Quality Assurance reviews of individual supports received, and review providers of services regarding the provision of supports along with DCBDD's administration of those services. Please refer to ODMRDD rule 5123:2-12-01.

Complaint Procedure:

Individuals and their family, friends, or advocates having concerns or suggestions regarding individual supports should first address their issue with the team including the support administrator. If issues are not satisfactorily addressed the team may put their issues and concerns in writing to the department director. It is expected that issues will be resolved within thirty (30) days from the date on the letter. We recommend that written complaints address the following criteria:

1. Start with the right person
2. Address issues in a timely manner
3. Be specific as to what you want
4. Address one issue at a time

A formal Administrative Resolution of Complaints Process pamphlet is available per request and should be shared with the team yearly to address local appeals. For Board administered Medicaid Waiver Services, recipients will receive their rights to a state hearing at least annually as part of the ISP development and/or addendums.

Salary Comparisons for
COMPARISON PROGRAM STAFF.XLS

Support Administrators and Early Intervention Specialist (50)

	FTE	Salary		Steps	Days	Hrs.	Annual Hours	Salary Range	Range Percent	DELAWARE		Hourly	Hourly	DELAWARE	
		Min.	Max							Min	Max	Min	Max		
Average	8	33,830	52,304	17	260	8.0	2080	18,475	54.61%	1,848	(1,426)	16.12	25.26	1.04	(0.80)
DELAWARE	16	35,678	50,878	10	260	8.0	2080	15,200	42.60%	0	0	17.15	24.46	0.00	0.00
FRANKLIN		38,228	66,693		260	8.0	2080	28,465	74.46%	(2,550)	(15,815)	18.38	32.06	(1.23)	(7.60)
Greene	4	34,525	55,319		260	8.0	2080	20,794	60.23%	1,153	(4,441)	16.60	26.60	0.55	(2.14)
Fairfield	10	28,264	48,824	14	260	8.0	2080	20,560	72.74%	7,414	2,054	13.59	23.47	3.56	0.99
MARION	1	27,373	43,237	19	260	8.0	2080	15,864	57.95%	8,305	7,641	13.16	20.79	3.99	3.67
Wood	11	38,261	49,390		260	8.0	2080	11,129	29.09%	(2,583)	1,488	18.39	23.75	(1.24)	0.72
UNION	5	34,479	51,789	26	260	8.0	2080	17,310	50.20%	1,199	(911)	16.58	24.90	0.58	(0.44)
Proposed	16	36,748	52,404	10	260	8	2080	15,656	42.60%	2,919	100	17.67	25.19	1.55	(0.07)

% Range Incr	3.00%	3.00%	<Increase for a person at top of scale
% Annual	3.83%	2.69%	
Total % Incr	6.83%	5.69%	

Range Incr	1,070	1,526	<Range Increase	456
Annual Incr	1,409	1,409	<Average increase within range	
Total \$	2,479	2,935		

Masters Degree	
Base	Top
8.000%	9.000%
39,688	57,121
35,262	50,750
12.55%	12.55%

Propose
Current
Increase

Proposed compared to previous year's salaries

	Annual		Steps	Hourly	
	Min.	Max.		Min.	Max.
DELAWARE	1,070	1,526	10	0.51	0.73
FRANKLIN	(1,480)	(14,289)		(0.71)	(6.87)
Greene	2,223	(2,915)		1.07	(1.40)
Fairfield	8,484	3,580	14	4.08	1.72
MARION	9,375	9,167	19	4.51	4.41
Wood	(1,513)	3,014		(0.73)	1.45
UNION	2,269	615	26	1.09	0.30
Average	2,919	100	17	1.55	(0.07)

Proposed	-	-	-	-
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Annual Salary
Min. Max.
Yes No Is Delaware current above county average?

Yes Yes Is Delaware proposed above county average?

Of seven compared counties
3 4 Current rank among compared counties
3 3 Proposed rank among compared counties

20/Oct/08

Salary Comparisons
COMPARISON PROGRAM STAFF.XLS

Bus Driver (12 Month) Local School Comparison

	Salary Min.	Salary Max	Steps	Days	Hrs.	Annual Hours	Salary Range	Range Percent	DELAWARE Min	DELAWARE Max	Hourly Min	Hourly Max	DELAWARE Min	DELAWARE Max
Average	16,584	22,145	14	212	6.2	1301	5561	0	-3220	-4236	13.06	17.52	(0.21)	(0.30)
DELAWARE	13,364	17,909	10	260	4.0	1040	4,545	34.01%	0	0	12.85	17.22	0.00	0.00
Delaware City	16,727	21,365	13	189	6.0	1134	4,638	27.73%	(3,363)	(3,456)	14.75	18.84	(1.90)	(1.62)
Big Walnut	15,704	21,539	20	187	6.5	1216	5,834	37.15%	(2,340)	(3,630)	12.92	17.72	(0.07)	(0.50)
Buckeye Valley	16,070	19,184	11	186	6.0	1116	3,114	19.38%	(2,706)	(1,275)	14.40	17.19	(1.55)	0.03
DATA - CDL	21,840	27,040	8	260	8.0	2080	5,200	23.81%	(8,476)	(9,131)	10.50	13.00	2.35	4.22
Olentangy	15,800	25,833	20	188	6.5	1222	10,033	63.50%	(2,436)	(7,924)	12.93	21.14	(0.08)	(3.92)
Proposed	14,560	18,446	10	260	4.0	1040	3,886	26.69%	(2,024)	(3,699)	14.00	17.74	0.94	0.22

Steps indicate last annual increase v (\$)> LAST YEAR'S AVG (\$)> LAST YEAR'S AVG

% Range Incr	8.95%	3.00%
% Annual	2.40%	1.90%
Total % Incr	11.35%	4.90%

<Increase for a person at top of scale
v
v
v

Range Incr	1,196	537
Annual Incr	350	350
Total \$	1,546	887

<Range Increase -658.74 < Difference between current and proposed ranges
<Average increase within range

Proposed compared to previous year's salaries

	Annual			Hourly	
	Min.	Max.		Min.	Max.
DELAWARE	1,196	537	10	1.15	0.52
Delaware City	(2,167)	(2,918)	13	(0.75)	(1.10)
Big Walnut	(1,144)	(3,093)	20	1.08	0.02
Buckeye Valley	(1,510)	(738)	11	(0.40)	0.55
Olentangy	(1,240)	(7,387)	20	1.07	(3.40)
Average	(2,024)	(3,699)	14	0.94	0.22
Proposed	-	-		-	-

Hourly wage comparison with five schools and DATA

Min.	Max.	
No	No	Is Delaware current above local school average?
Yes	Yes	Is Delaware proposed above local schools average?
5	4	Current rank among the local school salaries
3	3	Proposed rank among local schools

Superintendent Salary Comparison

Ranked by Average Daily Membership (ADM)

Rank	County	2007ADM	Salary 2008	Days Worked	Years in Job
1	Franklin	8029	\$ 178,318	260	?
2	Cuyahoga	7148	\$ 179,802	260	6
3	Hamilton	5124	\$ 157,590	260	7
4	Lucas	4187	\$ 125,076	260	8
5	Summit	3238	\$ 158,808	260	7
6	Montgomery	2686	\$ 134,206	260	?
7	Stark	2617	\$ 127,712	260	1
8	Lorain	1829	\$ 95,220	260	5
9	Butler	1724	\$ 116,023	260	3
10	Lake	1456	\$ 130,071	260	12
11	Delaware	1345	\$ 104,862	260	24
12	Clark	1069	\$ 96,729	260	9
13	Warren	1057	\$ 110,000	260	4
14	Licking	1034	\$ 100,414	260	9
15	Richland	947	\$ 95,000	260	3
16	Medina	934	\$ 106,000	260	2
17	Trumbull	857	\$ 101,991	260	7
18	Clermont	839	\$ 92,179	258	6
19	Mahoning	773	\$ 101,991	260	7
20	Miami	730	\$ 97,968	260	8
21	Portage	723	\$ 100,562	260	3
22	Greene	706	\$ 122,554	260	22
	Average	2,230	\$ 119,685	259.91	7.65

Bold indicates contiguous counties

36	Union	422	\$ 102,337	260	3
53	Knox	309	\$ 87,550	255	<1
55	Marion	306	\$ 81,730	260	16
59	Morrow (1)	278	\$ 64,890	144	4

(1) Morrow County Superintendent is working at a .55 FTE

Prorated FTE = **\$ 117,982**

Salaries in blue indicate salary two years ago

TO: Delaware County Board of Developmental Disabilities

FROM: Robert R. Morgan, Superintendent

RE: Salary Plan

DATE: December 17, 2007

Attached is the proposed Salary Plan for your review. This plan includes the following:

- Salary Plan Goals
- Salary Comparison Worksheets
- Salary Tables
- Salary Policy

The Salary Roster, Management Contract summary and Salary Notes will be sent under separate cover.

Items for discussion:

1. This year we began a buyout of Board – Alpha staff and four employees will be leaving our employment at the end of 2007. The last Workshop Specialist will leave in early 2009 and the Custodian and Nurse are scheduled for 2010. Due to adjustments made a number of years ago to move all employees to 2080 annual hour schedules, we have found that our salary tables would not be comparable (too high) if we simply prorated the hourly rate. Therefore, we did not increase the pay table but instead adjusted the range factor of individuals to ensure they received at least a 3% increase. Last year we began making adjustments to bring everyone back in line with approved ranges. To do so, I recommend that these employees be assured at least a 2% increase until such time as their range factor is within the range for their position at which time they will continue to receive the same increases as others in their position. We have just one employee in that situation.
2. **Salary comparisons** – We use salary data compiled by the OACBMRDD to compare our salaries to those of other county Boards of MRDD to meet our Salary Plan Goals. Unfortunately, not all counties have submitted salary data so comparisons are more difficult. Such comparisons are only useful if we have a significant number of comparable positions with similar duties and credentials. As county boards of MRDD have changed their mission the comparable positions have also changed. This year we are using three salary comparisons.
 - Service and Support Administrators (Bachelor’s Degree)
 - Bus Driver (12 Month) compared to local school districts and DATA
 - Superintendent compared to 21 largest County Boards of MRDD with Delaware as 11th largest.

In general we find that our salaries meet our comparable goals with the exception of our driver base hourly salary. Recommend that the driver’s base hourly wage be increased

by 5.00% and all other ranges be adjusted by 3% at the minimum and maximum of the range.

3. **Adjustment Range Factors** - This year we have established Adjustment Range Factors to account for individuals who have completed credentialing above their position requirements and for those who are working in positions that expect educational credentials above what the employee currently holds.

Exceeding Criteria - When an employee gains education or credentials above the requirements for their position we adjust their Range Factor by the following increases:

- .10 For professional certificate related to their position (i.e. IAAP, Help Me Grow Service Coordinator)
- .10 For Associate Degree when no degree is required
- .15 For Bachelors Degree when no degree is required
- .20 For Masters Degree when Bachelor's degree is required
- .10 Department Heads who complete all requirements for Superintendent Certification and are awarded a certificate
- .10 Department Heads who complete Superintendent Development program

Under Criteria - When an employee is working in a position that normally expects a degree and the employee does not hold the degree the employee will be placed on a pay scale at the following Range Factor (RF) reduction from the standard scale for that position and will be capped at the Maximum Range Factor indicated for experience or performance.

Bachelor's Degree for a Master's Degree position	.10	Max FR = .90
Associates Degree for a Bachelor's Degree position	.15	Max RF = .85
High School Diploma for a Bachelor's Degree position	.20	Max RF = .80

The employee must obtain required certification credentials for the position.

Motion: The Board approves the 2008 Salary Plan, Salary Policy, Pay Tables and Management Contract Summary and recommendations above.

The Board authorizes the President of the Board to sign the Superintendent's contract and for the Superintendent to sign the management contracts.

Salary Plan Goals

- Goal 1:** The current year's base salary is at or above the average of the seven county comparisons.
- Goal 2:** The current year's base salary should not be greater than second and not less than fourth in rank of the seven counties.
- Goal 3:** The range for each position should be 35-40% of the base salary. It may be necessary to look at various ranges for different levels of training. The greater the education levels the greater the ranges.
- Goal 4:** Internal positions with similar education and certification requirements should have similar hourly rates of pay. Note nine-month employees may have approximately a 10% higher hourly rate since they do not receive paid vacation.
- Goal 5:** The proposed base salary should rank not higher than second or lower than third when compared to the current salaries of the seven counties.
- Goal 6:** All employees who are within their standard range factor should receive at least a 3% increase and no employee should receive more than a 10% increase unless there is an increase in hours or change of scale.

Results:

The following are the dollar and percentage increases for the past few years:

2008	\$183,096	5.3%
2007	\$151,257	4.9%
2006	\$124,444	4.5%
2005	\$117,038	4.4%
2003-04	\$134,640	4.8%
2002-03	\$136,020	4.9%
2001-02	\$133,298	5.3%
2000-01	\$110,991	4.6% (1)
1999-00	\$129,141	4.9% (2)
1998-99	\$111,711	4.6% (3)
1997-98	\$131,850	5.8% (4)
1996-97	\$110,814	5.3%
1995-96	\$115,224	5.8%

- (1) Four additional days (1.6%) for adult (260 days) and one additional day (.04%) for 12-month transportation staff (253 days)
- (2) Three additional days (1.2%) for adult (256 days) and five additional days (2.0%) for 12-month transportation staff (252 days)
- (3) Four additional days (1.6%) for adult (253 days) and three additional days (1.2%) for 12-month transportation staff (247 days)
- (4) Four additional days (1.6%) for adult (249 days) and three additional days (1.2%) for 12-month transportation staff (244 days)

Delaware County Board of Developmental Disabilities

SALARY POLICY

January 1, 2008

The Salary Policy and ranges will be reviewed and may be adjusted annually. For each position or class of positions, the Board adopts and maintains a minimum and maximum salary and annual work hours. Range is the difference between the minimum and maximum salary.

The Superintendent shall determine appropriate placement and experience credit for all employees in accordance with this policy. An employee who disagrees with placement or salary must appeal in writing within fifteen (15) calendar days of salary notification. The Superintendent shall respond to the appeal within fifteen (15) calendar days. If the employee disagrees with the decision of the Superintendent, the employee then has fifteen (15) calendar days to appeal the decision to the Board. After this appeal period, no adjustment in salary will be considered.

Experience required to meet the minimum qualifications for the position shall not also be considered for credit for placement in the salary range. Appointments will ordinarily be made at the minimum salary for a position. Range experience credit for new employees will be granted only for experience that is comparable in duties and which directly relates to the position being applied for. The Superintendent may grant range experience credit to the mid-point of the range. Only the Board can grant credit beyond the mid-point of the range.

For current employees promoted into a higher classification where the application of the above rules would result in lower pay, the employee shall be placed on the range on the high pay scale at a place where they are above their current salary.

The salary year for the purpose of the annual program calendars, leaves, allowances and management contracts shall normally begin January 1st of each year. Staff coming or leaving during the salary year shall have their annual salary adjusted for workdays missed per the program calendar. The effective date for salaries for all 12-month employees shall commence on the first day of the pay period that includes January 1st. Salaries shall generally be paid in 26 equal installments.

In order for an employee to be eligible for the full annual range increase (10% of the salary range), the employee must have been hired and begun work on or before March 1st of the prior year and continue for the remainder of the salary year without interruption of active pay status. Days on inactive pay status will be added (making it later) to the employee's starting date for that salary year. If a temporary or substitute employee is subsequently hired in the same or similar position, the actual days worked will be credited to (making it earlier) the effective starting date. Such credits are limited to one calendar year prior to the full time start date. Annual range increase shall be 1% of the range per full month of employment not to exceed 10%.

For individuals beginning employment after March 1st, they shall receive 1% of the range for each full month from March to December. Leave without pay adjusts the starting date as above. This accumulative percentage is called the "range factor" and shall be cumulative to a maximum of 100%. Actual salary is determined by minimum salary + (range x range factor). Nothing in the policy or salary ranges shall imply nor guarantee salaries, range increases or benefits beyond the term of this policy.

All certified teaching staff is paid on one of three scales that correspond to the state minimum teacher's scale. These are: Bachelor's Degree, Bachelor's Degree +150 hours, Master's Degree. The "150 hours" refers to the total number of semester hours of recognized college training. A recognized college is any institution from which the Division of Teacher Education and Certification of the Ohio Department of Education accept credit for certification. To convert quarter hours to semester hours, multiply the number of quarter hours by 2/3 and round to the nearest whole number.

An employee shall begin receiving credit for completion of education requirements at the beginning of the first pay period after the Superintendent receives satisfactory proof of degree. The responsibility to secure and provide proof is the employee's.

Employees who are scheduled to work more or less than the annual work hours defined on the pay scale shall be paid based upon an hourly proration.

Substitutes will be paid at the base hourly rate for the position for which they are substituting.

Salaries are paid by voucher drawn by the County Auditor and are received on a biweekly basis. Pay periods are fourteen (14) days in length, with each period beginning on a Saturday. Salaries are paid on alternate Fridays, fourteen (14) calendar days after the close of each pay period. No provision is made for partial or advance payment.

Direct deposit of pay to a bank account is available through the County Auditor. During seasonal breaks, seasonal employees may pick up their checks at the respective program office, or provide the respective program office with a self-addressed, stamped envelope for mailing. If checks are not mailed or picked up, they will be available the first day on which the seasonal employee returns to work, but in no case will checks be held beyond 30 days. Checks will be returned to the County Auditor's Office after 30 days.

Federal, state and some city ordinances or school districts with an approved income tax require that taxes be withheld from each salary payment. Employees are required to complete tax-withholding forms upon initial employment and to inform the Administrative Office on the required form of any changes in withholding exemptions or residence whenever such change occurs. Deduction for Medicare will be made for employees hired after April 1, 1986 as required by law.

A 10.0% deduction from each pay is currently made for employees under the Ohio Public Employees Retirement System (O.P.E.R.S.) and the State Teachers Retirement System (S.T.R.S.), the employee deduction is 10.0%. State law establishes the deduction rate for O.P.E.R.S. and S.T.R.S.

Salary Plan Tables for 2008

Code	Position	Min.	Max.	Range	Range%	Days	Hrs	Annual	Hourly	
									Min.	Max.
10A	Custodian	22,891	31,275	8,384	36.63%	260	8.00	2080.00	11.01	15.04
20A	E.I. Assistant 260	20,439	28,602	8,163	39.94%	260	8.00	2080.00	9.83	13.75
20S	Teacher Assistant	17,270	24,161	6,891	39.90%	195	7.50	1462.50	11.81	16.52
25C	Workshop Specialist	26,258	36,085	9,827	37.42%	260	7.50	1950.00	13.47	18.51
30A	Bus Driver Full-Time	30,576	38,006	7,430	24.30%	260	8.00	2080.00	14.70	18.27
30B	Bus Driver 12 Month	15,288	18,999	3,711	24.27%	260	4.00	1040.00	14.70	18.27
30S	Bus Driver Preschool	12,613	15,675	3,062	24.28%	156	5.50	858.00	14.70	18.27
31A	Van Driver 12 month	13,610	16,223	2,613	19.20%	260	4.00	1040.00	13.09	15.60
40X	Data Entry - Varied Sch.	9,119	11,859	2,740	30.05%	202	5.00	1010.00	9.03	11.74
41A	Administrative Secretary	25,198	34,794	9,596	38.08%	260	8.00	2080.00	12.11	16.73
42A	Officer Manager	27,475	38,996	11,521	41.93%	260	8.00	2080.00	13.21	18.75
49A	Provider Coordinator	34,794	45,594	10,800	31.04%	260	8.00	2080.00	16.73	21.92
50S	Teacher - Bachelor's	31,989	45,594	13,605	42.53%	195	7.50	1462.50	21.87	31.18
65A	HMG Service Coordinator	32,173	45,884	13,711	42.62%	260	8.00	2080.00	15.47	22.06
68A	Support Admin. / EI Spec	37,850	53,976	16,126	42.61%	260	8.00	2080.00	18.20	25.95
69X	Support Admin. EI 50%	18,923	26,987	8,064	42.61%	260	4.00	1040.00	18.20	25.95
72S	School Nurse 156 RN <BA	18,543	28,986	10,443	56.32%	156	6.00	936.00	19.81	30.97
90A	Senior Administrator	42,436	58,880	16,444	38.75%	260	8.00	2080.00	20.40	28.31
92A	Early Intervent Coord	55,167	62,593	7,426	13.46%	260	8.00	2080.00	26.52	30.09
94A	Directors SSA/Ed/Oper.	64,184	77,000	12,816	19.97%	260	8.00	2080.00	30.86	37.02
99A	Superintendent	90,000	104,862	14,862	16.51%	260	8.00	2080.00	43.27	50.41

Enter data only in **red** cells

Work Schedule

Sharon Support

Base pay on BA Scale

Annual Hours	Annual Days	Daily Hours
2,080.00	260	8.00

Compensation	Rates	Annual	Daily	Hourly
Salary	100%	\$ 35,678.00	\$ 137.22	\$ 17.15

Board Paid Payroll Taxes	Rates	Annual	Daily	Hourly
PERS (13.7%) or STRS (14%)	13.70%	\$ 4,887.89	\$ 18.80	\$ 2.35
Worker's Comp	1.35%	\$ 481.65	\$ 1.85	\$ 0.23
Medicare	1.45%	\$ 517.33	\$ 1.99	\$ 0.25
Total Salary & Payroll Taxes	16.50%	\$ 41,564.87	\$ 159.86	\$ 19.98

Board Paid Share of Insurance	Rates	Annual	Daily	Hourly
Life Insurance	33.60	\$ 33.60	\$ 0.13	\$ 0.02
Employee Assistance Program	28.20	\$ 28.20	\$ 0.11	\$ 0.01
Health Insurance - Annual rates	9,543.12	\$ 9,543.12	\$ 36.70	\$ 4.59

Single	4,544.28			
Single plus one	7,043.76			
Family	9,543.12			
Dental - Annual Rates	1,366.92	\$ 1,366.92	\$ 5.26	\$ 0.66
Single	553.44			
Single plus one	960.24			
Family	1,366.92			

Total Board Paid Share of Insurance		\$ 10,971.84	\$ 42.20	\$ 5.27
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Individual Training Costs	Rates	Annual	Daily	Hourly
Professional Growth	250.00	\$ 250.00	\$ 0.96	\$ 0.12
Educational Grants	750.00	\$ 750.00	\$ 2.88	\$ 0.36
Total Individual Training Costs		\$ 1,000.00	\$ 3.85	\$ 0.48

Total Costs (Salary & Benefits Cost)		\$ 53,536.71	\$ 205.91	\$ 25.74
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Salary	67%
Payroll Taxes	11%
Insurance	20%
Training	2%
	100%

		Adjusted Actual Work Hours		
Non-productive Paid Time	Days	Annual Hours	Daily Rate	Hourly Rate
Holidays	11	1,992	\$ 215.01	\$ 26.88
Vacation & Paid Personal Days	10	1,912	\$ 224.00	\$ 28.00
Sick Leave	14.95	1,792	\$ 238.95	\$ 29.87
Inservice & Training Days	5	1,752	\$ 244.40	\$ 30.55
Total Non-productive Paid Days	40.95	1,752	\$ 244.40	\$ 30.55

Percentage of Billable Time	80%	1,402	\$ 305.51	\$ 38.19
Average Billable Hours per Day	6.40		% of salary	223%
Annual Billable Hours	1,401.92			
Annual Billable Dollars	\$ 53,536.71			

Enter data only in **red** cells

Work Schedule

9 Month Driver

Base Rate RF = 0

Annual Hours	Annual Days	Daily Hours
760.00	190	4.00

Compensation	Rates	Annual	Daily	Hourly
Salary	100%	\$ 9,204.00	\$ 48.44	\$ 12.11

Board Paid Payroll Taxes	Rates	Annual	Daily	Hourly
PERS (13.7%) or STRS (14%)	13.70%	\$ 1,260.95	\$ 6.64	\$ 1.66
Worker's Comp	1.35%	\$ 124.25	\$ 0.65	\$ 0.16
Medicare	1.45%	\$ 133.46	\$ 0.70	\$ 0.18
Total Salary & Payroll Taxes	16.50%	\$ 10,722.66	\$ 56.44	\$ 14.11

Board Paid Share of Insurance	Rates	Annual	Daily	Hourly
Life Insurance	33.60	\$ 33.60	\$ 0.18	\$ 0.04
Employee Assistance Program	28.20	\$ 28.20	\$ 0.15	\$ 0.04
Health Insurance - Annual rates	9,543.12	\$ 9,543.12	\$ 50.23	\$ 12.56

Single	4,544.28			
Single plus one	7,043.76			
Family	9,543.12			
Dental - Annual Rates	1,366.92	\$ 1,366.92	\$ 7.19	\$ 1.80
Single	553.44			
Single plus one	960.24			
Family	1,366.92			

Total Board Paid Share of Insurance		\$ 10,971.84	\$ 57.75	\$ 14.44
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Individual Training Costs	Rates	Annual	Daily	Hourly
Professional Growth	250.00	\$ 250.00	\$ 1.32	\$ 0.33
Educational Grants	750.00	\$ 750.00	\$ 3.95	\$ 0.99
Total Individual Training Costs		\$ 1,000.00	\$ 5.26	\$ 1.32

Total Costs (Salary & Benefits Cost)		\$ 22,694.50	\$ 119.44	\$ 29.86
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Salary 41%
 Payroll Taxes 7%
 Insurance 48%
 Training 4%
 100%

		Adjusted Actual Work Hours		
Non-productive Paid Time	Days	Annual Hours	Daily Rate	Hourly Rate
Holidays	9	724	\$ 125.38	\$ 31.35
Vacation & Paid Personal Days	3	712	\$ 127.50	\$ 31.87
Sick Leave	10.93	668	\$ 135.83	\$ 33.96
Inservice & Training Days	5	648	\$ 140.02	\$ 35.01
Total Non-productive Paid Days	27.925	648	\$ 140.02	\$ 35.01

Percentage of Billable Time	80%	519	\$ 175.03	\$ 43.76
Average Billable Hours per Day	3.20		% of salary	361%
Annual Billable Hours	518.64			
Annual Billable Dollars	\$ 22,694.50			

Delaware County Board of Developmental Disabilities							
	2008	Budget	YTD	%	Jul	Aug	Sep
	Total Expenditures			Exp.	58%	67%	75%
	Salaries	4,103,510	2,905,254.51	71%	285,903.46	437,590.98	298,200.28
	Substitutes	35,000	28,288.20	81%	2,875.15	5,912.48	1,786.58
	Special Projects	64,500	32,497.01	50%	5,080.49	4,561.41	2,125.89
	Leave Conversion	47,500	0.00	0%	0.00	0.00	0.00
500	Total Salaries	4,250,510	2,966,039.72	70%	293,859.10	448,064.87	302,112.75
510	Medical/Life/Comp	1,242,077	709,545.72	57%	65,337.13	62,194.84	139,932.93
512	OPERS/STRS	591,169	409,187.07	69%	41,946.98	63,224.35	41,075.89
513	Medicare	54,000	37,102.34	69%	3,734.13	5,698.74	3,854.73
520	Supplies	350,000	215,277.74	62%	23,883.69	31,643.54	28,079.44
530	Services	1,500,000	1,151,499.09	77%	169,015.94	155,262.24	61,449.13
540	Equipment/Capital Exp.	6,075,000	170,800.00	3%	0.00	6,460.00	63,040.00
560	Grants	586,680	441,686.22	75%	36,034.54	22,815.83	31,355.97
	501 TOTAL	14,649,436	6,101,137.90	42%	633,811.51	795,364.41	670,900.84
	Services and Supports						
530	Services	4,800,000	3,294,395.35	69%	646,834.76	322,644.12	400,454.99
5365	Medicaid Match	3,000,000	1,587,512.29	53%	0.00	151,071.21	0.00
	502 TOTAL	7,800,000	4,881,907.64	63%	646,834.76	473,715.33	400,454.99
	Grand Total	22,449,436	10,983,045.54	49%	1,280,646.27	1,269,079.74	1,071,355.83

EXPENDITURE DETAIL REPORT

Org Key 29511000

09/01/2008 thru 09/30/2008

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Org Key:29511000 MRDD CHILDREN'S PROGRAM
 Object: 5001 COMPENSATION

<u>Post Date</u>	<u>Description</u>	<u>Net</u>
9/12/2008	MRDD CHILD PROG GRS.	44,735.49
9/26/2008	MRDD CHILD PROG GRS.	44,735.49
Object 5001 Total:		89,470.98

Object: 5003 SPECIAL SALARIES

<u>Post Date</u>	<u>Description</u>	<u>Net</u>
9/12/2008	MRDD CHILD PROG GRS.	645.22
9/26/2008	MRDD CHILD PROG GRS.	30.97
Object 5003 Total:		676.19

Object: 5120 COUNTY SHARE/OPERS

<u>Post Date</u>	<u>Description</u>	<u>Net</u>
9/12/2008	PERS GENERAL	6,107.80
9/12/2008	STRS	245.50
9/26/2008	PERS GENERAL	6,021.80
9/26/2008	STRS	245.50
Object 5120 Total:		12,620.60

Object: 5131 COUNTY SHARE/MEDICARE

<u>Post Date</u>	<u>Description</u>	<u>Net</u>
9/12/2008	MEDICARE	600.79
9/26/2008	MEDICARE	592.10
Object 5131 Total:		1,192.89

Object: 5201 GENERAL SUPPLIES

<u>Post Date</u>	<u>Description</u>	<u>Net</u>
9/9/2008	ROSE PRODUCTS & TOWELS, LINERS	201.08
9/9/2008	ROSE PRODUCTS & LINERS	46.57
9/9/2008	DILLER MEDICAL BABY WIPES HAND	183.76
9/9/2008	CORPORATE EXPRE SCISSORS,STAPL	131.62
9/9/2008	ROSE PRODUCTS & CREDIT MEMO ON	-42.18
9/18/2008	ROSE PRODUCTS & TOWELS	204.95
9/18/2008	JANTON CO TOILET TISSUE	233.84
9/19/2008	NATIONAL CITY B JANITORIAL AND	188.42
9/19/2008	NATIONAL CITY B JANITORIAL AND	291.42
9/19/2008	NATIONAL CITY B JANITORIAL AND	-291.42
Object 5201 Total:		1,148.06

Object: 5215 PROGRAM SUPPLIES

<u>Post Date</u>	<u>Description</u>	<u>Net</u>
9/9/2008	QUILL SCHOOL GLUE 15 GALLON	122.85
Object 5215 Total:		122.85

Object: 5250 MINOR TOOL,EQUIP,FURN <\$1000

<u>Post Date</u>	<u>Description</u>	<u>Net</u>
9/19/2008	NATIONAL CITY B SHREDDER, STEP	84.89
Object 5250 Total:		84.89

Object: 5294 FOOD SUPPLIES

<u>Post Date</u>	<u>Description</u>	<u>Net</u>
9/9/2008	BUEHLERS FOOD M FOOD FOR CLIEN	130.51
9/18/2008	BUEHLERS FOOD M SNACK FOOD/SCH	68.89
Object 5294 Total:		199.40

DELAWARE BOARD OF DEVELOPMENTAL DISABILITIES							
	INCOME PROJECTIONS	2008	RECEIVED	%	JUL	AUG	SEP
		PROJECTED	YTD		58%	67%	75%
	LOCAL LEVY						
4101	REAL PROPERTY	11,129,302	11,238,918.63	101%		5452640.50	
4102	PERSONAL PROPERTY	135,246	32,799.64	24%	32799.64		
4103	MOBILE HOME	10,000	8,635.24	86%		3431.87	
	TOTAL ***	11,274,548	11,280,354	100%	32,799.64	5,456,072.37	0.00
	FEES/CHARGES FOR SERVICES						
4231	FAMILY RESOURCES CO-PAY	10,115	4,003.91	40%	150.00	1362.50	118.08
4233	TRANSPORTATION REIMB.	571,000	550,834.42	96%	128587.18	43107.16	
4234	SUPPORTED LIVING CO-PAY	478	158,947.69	33253%	12007.32	5295.86	5055.86
4260	EMPLOYEE INS. CO-PAY	151,860	117,963.08	78%	11889.36	17543.37	11649.06
	TOTAL ***	733,453	831,749	113%	152,633.86	67,308.89	16,823.00
	INTERGOVERNMENTAL REVENUE						
4501	MEDICAID SERVICES	12,000	16,219.15	135%	9.30		
4503	TARGETED CASE MGT.	264,000	212,812.90	81%	27302.76		49770.02
4504	TITLE XX	111,435	85,544.00	77%			28923.00
4505	EDUCATIONAL TITLE FUNDS	50,000	1,151.16	2%			1151.16
4520	STATE EDUCATIONAL REIMB.	150,000	197,615.07	132%	13257.99	6551.08	19642.60
4521	SETTLEMENT (ROLLBACK)	1,171,200	1,449,430.64	124%		725292.41	507.61
4522	STATE REIMB - CAT TAX	349,157	270,288.34	77%		192534.60	
4530	ODMRDD RESIDENTIAL DEV.	224,971	127,425.00	57%			
4539	ODMRDD SUBSIDIES	1,254,000	957,807.63	76%	315878.39		
4555	PUBLIC SCHOOL REIMB.	47,000	30,067.75	64%	5,553.75		
	TOTAL ***	3,633,763	3,348,362	92%	362,002	924,378	99,994
	MISCELLANEOUS REVENUE						
4724	OTHER REIMBURSEMENTS	58,000	205,088.12	354%	19529.93	10378.39	5696.38
4740	REFUNDS/CANCELLED CKS.	9,500	37,886.81	399%	166.39	1554.96	27080.93
	TOTAL ***	67,500	242,975	360%	19,696.32	11,933.35	32,777.31
4804	SALE OF FIXED ASSETS	1,000	9,029.00	903%			51.00
	TOTAL ***	1,000	9,029	903%	0.00	0.00	51.00
	TOTAL INCOME	15,710,264	15,712,468.18	100%	567,132.01	6,459,692.70	149,645.70

REVENUE DETAIL REPORT

Org Key 29519000

09/01/2008 thru 09/30/2008

Page: 1

Org Key: 29519000 MRDD ADMINISTRATION
Object: 4231 CHARGES FOR SERVICES B

Post Date	Description	Net
9/25/2008	FDR COPAY(M SANDERS)J SANDERS	50.00
9/25/2008	FDR COPAY(A KENNEDY)G WEINSTEI	68.08
TOTALOBJECT: 4231		118.08

Object: 4234 CHARGES FOR SERVICES E

Post Date	Description	Net
9/4/2008	COMMISSIONERS COUNTY HOME INV	5,000.00
9/4/2008	JOB & FAMILY SE CLUSTER SVS IN	55.86
TOTALOBJECT: 4234		5,055.86

Object: 4260 INSURANCE/WC REVENUE

Post Date	Description	Net
9/12/2008	MRDD ADMIN	4,780.40
9/12/2008	MRDD ADMIN	191.59
9/12/2008	MRDD ADMIN	222.64
9/12/2008	MRDD ADMIN	74.50
9/12/2008	MRDD ADMIN	249.02
9/12/2008	MRDD ADMIN	306.38
9/26/2008	MRDD ADMIN	4,780.40
9/26/2008	MRDD ADMIN	191.59
9/26/2008	MRDD ADMIN	222.64
9/26/2008	MRDD ADMIN	74.50
9/26/2008	MRDD ADMIN	249.02
9/26/2008	MRDD ADMIN	306.38
TOTALOBJECT: 4260		11,649.06

Object: 4503 FEDERAL REIMBURSEMENTS - B

Post Date	Description	Net
9/25/2008	PROV SUPPORT TCM 1/8 & 4/8	295.22
9/30/2008	TCM JUNE 08	24,238.58
9/30/2008	TCM MAY 08	25,236.22
TOTALOBJECT: 4503		49,770.02

Object: 4504 FEDERAL REIMBURSEMENTS - C

Post Date	Description	Net
9/12/2008	TITLE XX 1ST QTR PYMT FY 09	28,923.00
TOTALOBJECT: 4504		28,923.00

Object: 4505 FEDERAL REIMBURSEMENTS - D

Post Date	Description	Net
9/23/2008	TITLE V INNOVATIVE ASSIST	3.44
9/23/2008	TITLE 6B EARLY CHILDHOOD/IDEA	1,118.29
9/30/2008	TITLE V INNOVATIVE ASST	29.43
TOTALOBJECT: 4505		1,151.16

Object: 4520 STATE REIMBURSEMENTS - GENERAL

Post Date	Description	Net
9/2/2008	SCHOOL FIN SPEC ED FY08	6,551.08
9/12/2008	SCHOOL FIN STATE ED FY09	6,545.76
9/25/2008	SCHOOL FIN STATE ED FY09 SEPT2	6,545.76
TOTALOBJECT: 4520		19,642.60

Object: 4521 STATE REIMBURSEMENTS - A

Post Date	Description	Net
9/18/2008	MH 2ND HALF ROLLBACK MRDD	507.61
TOTALOBJECT: 4521		507.61

Using the Cash Report

There is a need to maintain an adequate cash balance so that we can adjust to the fluctuation in our cash flow throughout the year and over the five year life of our tax levy. There should be a logical rationale for our cash reserves and objective indicators as to how we are doing.

I feel the best indicator is what I call the *deferred operational contingency*. At the end of each fiscal year we also call this our *carry-over*. The contingency is the cash on hand at the end of each month. This money is not setting inactive in an account. The County Auditor manages these funds for the entire county and the interest from these funds goes to the general fund of the county to offset some general services we receive. The Board of Developmental Disabilities does not receive the interest from this cash directly.

From the Cash Report you can see that our expenditures remain fairly consistent. Where there are notable increases in one month this is likely due to three payrolls in that month or payment of a large capital improvement or purchase. Revenue, on the other hand, varies greatly. We normally receive our tax revenue in March and August which make these months unusually high.

The contingency represents the percentage of a year that we could operate at current expenditure levels if all revenue stopped. For example, a contingency of 25% means that we could operate for 25 % of the year (3 months) if all revenues stopped. Continuing the example, if the tax levy accounted for 50% of our total income and the levy failed and all other income continued, we could operate for 50% of the year at our current expenditure rate. Actually, since local funds represent 80% of our budget we would be able to operated less than half a year.

The tax levy also causes variations over the life of the levy because the tax is not designed to increase with inflation. As property values go up the effective millage of the levy is reduced. If the levy is replaced the effective millage is increased back up to the voted millage. This will usually mean a significant increase in revenue. Part of this increase needs to be held back for use in the latter years of the levy. Having contingency targets and ranges help evaluate how we are doing.

Based on past experience, I recommend the following:

Levy Collection Year	Target %	Minimum %	Maximum %
First Year	30%	25%	35%
Second Year	40%	35%	45%
Third Year	40%	35%	45%
Fourth Year	35%	30%	40%
Fifth Year	30%	25%	35%

The above percentages are based on year end figures. Because the cash flow at the beginning of a year is better than at the end of the year, the average contingency figure is 10 to 15 percentage points higher than the year end figure.

CASH REPORT - ACCOUNT 20 INCLUDES ADMINISTRATION AND SUPPORTED LIVING

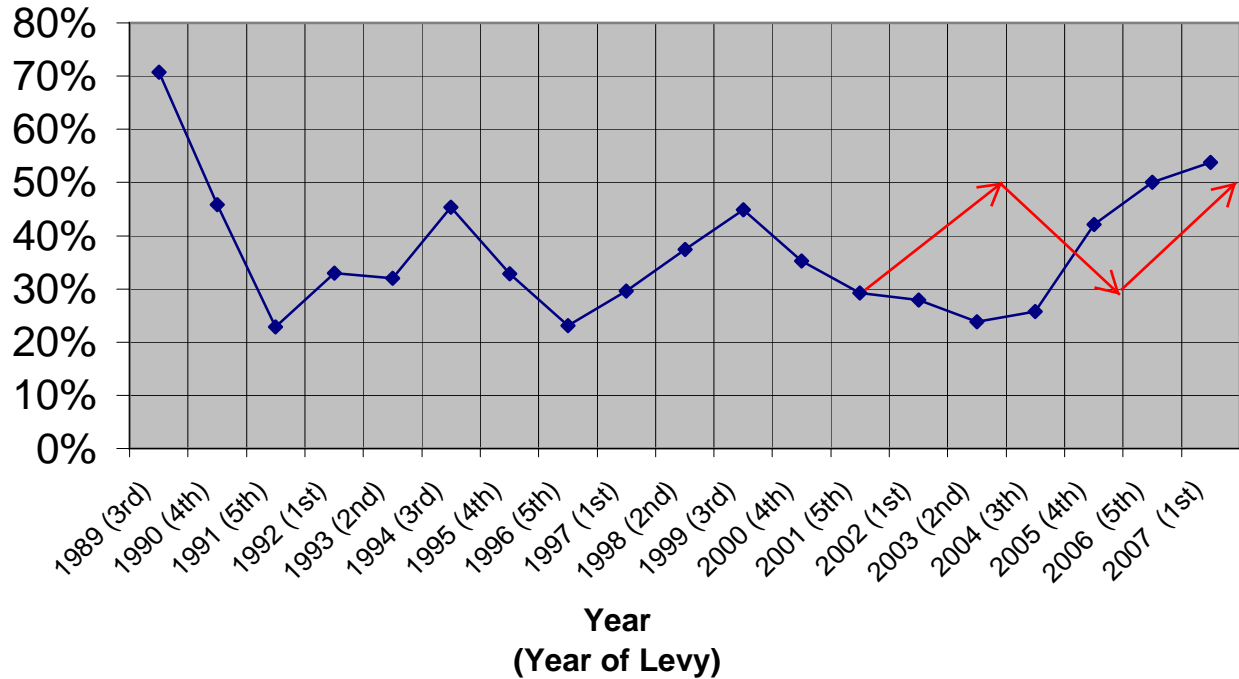
Year	CASH START	CASH END	EXPENDITURE	REVENUE	VARIABLE	Contingency	
1994 (3rd)	1,256,528	1,904,807	4,194,878	4,843,267	648,389	45.4%	Increase of
1995 (4th)	1,904,807	1,622,191	4,949,916	4,667,301	(282,615)	32.8%	\$ (282,616)
1996 (5th)	1,622,191	1,302,411	5,642,805	5,323,025	(319,780)	23.1%	\$ (319,780)
1997 (1st)	1,302,411	1,856,736	6,246,369	6,800,693	538,041	29.6%	\$ 554,325
1998 (2nd)	2,725,432	2,492,239	6,680,720	7,316,220	635,500	37.3%	\$ 635,503
1999 (3rd)	3,243,563	3,243,802	7,219,876	7,971,282	751,406	44.9%	\$ 751,563
2000 (4th)	3,243,802	2,805,788	7,967,672	7,529,659	(438,014)	35.2%	\$ (438,014)
2001 (5th)	2,805,788	2,491,831	8,535,490	8,221,532	(313,958)	29.2%	\$ (313,957)
2002 (1st)	2,491,831	2,838,527	10,169,746	10,192,531	22,784	27.9%	\$ 346,696
2003 (2nd)	2,838,527	2,591,598	10,899,922	10,701,681	(198,242)	23.8%	\$ (246,929)
2004 (3rd)	2,591,598	2,632,100	10,227,542	10,268,044	40,502	25.7%	\$ 40,502
2005 (4th)	2,632,100	4,414,261	10,480,189	12,401,122	1,920,933	42.1%	\$1,782,161
2006	CASH START	CASH END	EXPENDITURES	REVENUE	VARIABLE	Contingency	
AVERAGE	5,721,781	5,793,432	877,366	949,017	71,651	55.0%	
JANUARY	4,414,261	3,864,471	750,836	201,046	(549,790)	42.9%	
FEBRUARY	3,864,471	3,326,072	753,068	214,669	(538,399)	36.8%	
MARCH	3,326,072	6,538,388	1,059,489	4,271,805	3,212,316	51.4%	
APRIL	6,538,388	6,050,710	799,299	311,622	(487,678)	63.1%	
MAY	6,050,710	5,752,811	757,961	460,062	(297,899)	63.2%	
JUNE	5,752,811	5,306,059	865,820	419,069	(446,752)	51.1%	
JULY	5,306,059	4,644,520	804,702	143,163	(661,539)	48.1%	
AUGUST	4,644,520	7,701,445	881,074	3,937,998	3,056,924	72.8%	
SEPTEMBER	7,701,445	7,392,785	879,026	570,366	(308,660)	70.1%	
OCTOBER	7,392,785	7,218,441	784,288	609,943	(174,344)	76.7%	Oct-Dec
NOVEMBER	7,218,441	6,451,409	881,871	114,839	(767,032)	61.0%	(2,118,708)
DECEMBER	6,451,409	5,274,077	1,310,953	133,621	(1,177,332)	33.5%	Increase of
Year End (Levy Year 5)		Total	10,528,386	11,388,202	859,816	50.1%	\$ 859,816

2007	CASH START	CASH END	EXPENDITURES	REVENUE	VARIABLE	Contingency	
AVERAGE	7,770,178	7,970,746	1,105,288	1,305,856	200,567	60.1%	
JANUARY	5,274,077	5,075,725	771,936	573,583	(198,353)	54.8%	
FEBRUARY	5,075,725	4,424,566	727,367	76,209	(651,159)	50.7%	
MARCH	4,424,566	9,137,569	1,074,445	5,787,448	4,713,003	70.9%	
APRIL	9,137,569	8,561,402	940,402	364,236	(576,167)	75.9%	
MAY	8,561,402	8,283,622	975,165	697,384	(277,780)	70.8%	
JUNE	8,283,622	7,156,912	1,688,536	561,826	(1,126,711)	35.3%	
JULY	7,156,912	6,018,782	1,509,926	371,797	(1,138,130)	33.2%	
AUGUST	6,018,782	10,247,976	1,352,332	5,581,526	4,229,194	63.2%	
SEPTEMBER	10,247,976	10,150,756	852,122	754,902	(97,220)	99.3%	
OCTOBER	10,150,756	9,835,371	1,054,442	739,056	(315,386)	77.7%	Oct-Dec
NOVEMBER	9,835,371	9,075,382	820,977	60,988	(759,988)	92.1%	(2,469,870)
DECEMBER	9,075,382	7,680,886	1,495,808	101,312	(1,394,496)	42.8%	Increase of
Year End (Levy Year 1)		Total	13,263,458	15,670,267	2,406,809	57.9%	\$2,406,809

2008	CASH START	CASH END	EXPENDITURES	REVENUE	VARIABLE	Contingency	
AVERAGE	9,379,969	9,867,992	1,220,338	1,745,830	525,491	67.4%	
JANUARY	7,680,886	7,744,832	785,684	849,630	63,946	82.1%	
FEBRUARY	7,744,832	6,304,079	1,611,247	170,494	(1,440,753)	32.6%	
MARCH	6,304,079	11,251,694	1,066,678	6,014,293	4,947,615	87.9%	
APRIL	11,251,694	11,496,977	985,691	1,230,974	245,283	97.2%	
MAY	11,496,977	9,612,604	1,987,955	103,882	(1,884,073)	40.3%	
JUNE	9,612,904	8,854,921	924,708	166,725	(757,984)	79.8%	
JULY	8,854,921	8,141,406	1,280,646	567,132	(713,514)	53.0%	
AUGUST	8,141,406	13,332,019	1,269,080	6,459,693	5,190,613	87.5%	
SEPTEMBER	13,332,019	12,410,309	1,071,356	149,646	(921,710)	96.5%	Projected
OCTOBER					#VALUE!	#VALUE!	Oct-Dec
NOVEMBER					#VALUE!	#VALUE!	(2,879,235)
DECEMBER		9,531,075			#VALUE!	#VALUE!	Increase of
Year End (Levy Year 2)		Total	10,983,046	15,712,468	4,729,423	86.8%	\$1,850,189

Projected Year-End carryover of \$9,531,075 which is an increase of \$1,850,189 over 2007

Contingency Report % of Cash to Expenditures



Income and Enrollment History Report for the Delaware County Board of Developmental Disabilities

October	Change since 1999	2004	2003	2002	2001	2000	1999
Enrollment by Year		1120	983	912	815	724	650
Increases in Enrollment #	470	137	71	97	91	74	
Increases in Enrollment %	72.3%	13.9%	7.8%	11.9%	12.6%	11.4%	
Increases in Revenue	28.8%	-4.1%	2.4%	27.1%	9.2%	-5.5%	

Note: Collection for new levy began in 2002

	Change since 1999	2004	2003	2002	2001	2000	1999
ODMRDD	\$ (1,098,447)	\$ 667,847	\$ 900,349	\$ 984,941	\$ 1,371,416	\$ 1,240,700	\$ 1,766,294
CAFS/TCM/Waivers	\$ (238,583)	\$ 296,766	\$ 788,849	\$ 731,976	\$ 492,539	\$ 338,365	\$ 535,349
Local	\$ 3,454,912	\$ 8,664,794	\$ 8,531,689	\$ 8,154,534	\$ 5,926,362	\$ 5,290,704	\$ 5,209,882
Education	\$ 170,536	\$ 562,064	\$ 372,759	\$ 504,474	\$ 363,078	\$ 599,317	\$ 391,528
Other Federal	\$ 8,344	\$ 76,572	\$ 108,033	\$ 75,893	\$ 68,137	\$ 60,573	\$ 68,228
Total	\$ 2,296,763	\$ 10,268,044	\$ 10,701,679	\$ 10,451,818	\$ 8,221,532	\$ 7,529,659	\$ 7,971,281

	Change since 1999	2004	2003	2002	2001	2000	1999
ODMRDD	-15.7%	6.5%	8.4%	9.4%	16.7%	16.5%	22.2%
CAFS/TCM/Waivers	-3.8%	2.9%	7.4%	7.0%	6.0%	4.5%	6.7%
Local	19.0%	84.4%	79.7%	78.0%	72.1%	70.3%	65.4%
Education	0.6%	5.5%	3.5%	4.8%	4.4%	8.0%	4.9%
Other Federal	-0.1%	0.7%	1.0%	0.7%	0.8%	0.8%	0.9%
Total	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

The following shows the decline in funding based on individual enrollment (adjusts for both enrollment growth and funding reductions):

	Change since 1999	2004	2003	2002	2001	2000	1999
ODMRDD	\$ (2,121)	\$ 596	\$ 916	\$ 1,080	\$ 1,683	\$ 1,714	\$ 2,717
CAFS/TCM/Waivers	\$ (559)	\$ 265	\$ 802	\$ 803	\$ 604	\$ 467	\$ 824

ODMRDD	-78%	21.9%	33.7%	39.7%	61.9%	63.1%	100.0%
CAFS/TCM/Waivers	-68%	32.2%	97.4%	97.4%	73.4%	56.7%	100.0%

Of Note

In the past five years the Delaware County Board of Developmental Disabilities has had a

72.3% increase in enrollment compared to

28.8% increase in revenue (3% cost of living for the same period equal 16%)

For 2004 the Board received \$1,337,030 less in funding from ODMRDD and Medicaid than was received in 1999

Average individual funding from ODMRDD and Medicaid has decreased from \$3,541 per enrollee in 1999 to \$861 in 2004

The Board has experience a 19.5% loss in funding from ODMRDD and Medicaid over the last five years.

In 2004 the average individual funding from ODMRDD and Medicaid has decreased to 24% of 1999 level

Board Revenues were less in 2004 than in 2002

The Board has less staff today than it did ten years ago (2005 = 80 vs. 1995 = 82)

The New Center - What can we afford?

The first place to look for an answer is at our monthly Cash Report. First, take note of the Cash End for each year. You can see a trend that our cash balance has increased each year, with a few exceptions, since 1994. We next look at the Contingency percentage which compares our cash balance to expenditures. Here again, we see a very healthy 50% to 58%.

Next, we will focus on the monthly figures of 2006, 2007 and 2008 year to date. Note the monthly lines for February and July of each year which are the lowest cash balances for the year.

February, 2006 = \$3,326,072	Levy year five
February, 2007 = \$4,424,566	Levy year one
February, 2008 = \$6,304,079	Levy year two

In February of 2007, we would not have seen collections under the new levy because collections are deposited until March. One year later we see an increase of \$1,879,513 as a result of the new levy. When we compare the cash balances of February and July in 2006 we see a difference of \$1,318,448. In 2007 that difference is \$1,594,216 with one collection at the new levy rate.

February 2008 cash balance is \$1,879,513 more than 2007 which was \$1,098,494 more than 2006. Since 2008 is the second year of collections for our five year levy it is reasonable to project increases in cash balance at least through 2009 and possibly 2010.

Other factors to consider are:

- + Board Alpha Staff – We have nearly completed the transition of all previous Board staff who work at Alpha. One employee will transition in early 2009 and the final two in 2010.
- + In 2007 we provided an \$800,000 capital grant to Delaware Creative Housing. This was a one-time expenditure and would have otherwise increased our cash balance by that amount.
- + In 2007 and early 2008 we paid for roof renovations at Alpha and Hickory Knoll for a total of \$417,155. Again this was a one-time expenditure.
- + We have request 84 Level One Waivers which should shift from 100% locally funded services to 40% match for Medicaid services.
- + 2008 Expenditure Report shows 20% of budgeted expended for 33% of year.
- + 2008 Income Report shows 53% of budgeted income for 33% of year.
- + Changes have been proposed to the state capital budget which may allow us to capture housing funding that we previously could not due to the new construction issues.
- We have an unresolved health insurance stop loss claim of \$250,000.

Given the above information, it appears that our February 2008 cash balance of \$6,304,079 indicates the amount of funds that would be available for a capital expenditure in 2008 less a reserve of \$1,000,000. This is approximately the same amount as was budgeted for Capital Expenditures (\$6,075,000) less what has been expended to date (\$101,300) leaving a balance of **\$5,973,700.**

Options

Build A New Building - Until this point we have been looking at vacant land and new construction. We have determined we need approximately five to eight acres for a 42,039 square foot building (29,650 on the first floor and 12,389 on the second floor). Based on construction costs of \$200 per square foot the building would cost \$8,407,800. We have found land prices in our target area to run approximately \$1,000,000 (\$130,000, \$165,000 and \$200,000 per acre). This would place the cost of the total project at approximately 9.5 million dollars or \$226 per square foot. We would have more than enough capital funds in the 2008 budget to purchase the land in 2008. We had not planned to start construction until 2009 with completion in 2010. It is likely we would have to incur about \$5,000,000 of debt to complete the project. With revenue from the sale of the Stover building and lease or sale of Hickory Knoll we should be able to pay off the debt in 10 years.

Buy and Renovate - A second option has come to our attention. An office building located at 7991 Columbus Pike on the northeast corner of Orange Road. This was the former Chemical Mortgage Company building which has been vacant for three years. The building was advertised as being 60,000 square feet. Review by our Architect, Bruce Gardner, shows the building to actually be 71,033 square feet. The building consists of three connected, two story office buildings with basement and a one story cafeteria. Each floor breaks down as follows:

Basement	21,750 SF
First Floor	21,633 SF
Second Floor	21,760 SF
Cafeteria	5,890 SF

The advertisement lists the building and 5.99 acres at \$2,000,000. It currently sits on a total of approximately 14 acres. The owner is planning on developing the site and creating four parcels. There are two development plans (the Realtor's listing and a Concept Plan C designed by Floyd Browne group) that show slightly different lot sizes.

<u>Parcel</u>	<u>Cost</u>	<u>Listing Acres</u>	<u>Concept C</u>	<u>Cost Per Acre Concept C</u>
Building site	\$2,000,000	5.00	5.99	\$333,890
3.5 Acres	\$899,000	3.50	3.50	\$256,857
3.1 Acres	\$799,000	3.10	3.10	\$257,742
Corner Lot	\$1,500,000	1.50	1.75	\$857,143
Totals	\$5,198,000	13.10	14.34	\$362,483

As noted under new construction, land is very expensive costing approximately one million dollars for a site large enough to meet our needs in addition to development costs. The Columbus Pike site with a useable 71,033 square foot building is worth nearly two million for the land cost alone.

This facility would not be as energy efficient as the new facility planned, has more exterior walls, and is not built to the same energy standards as a modern building. It has almost twice the square footage of the new building we had planned. We can improve the energy efficiency during the renovation with new lights and HVAC. We can also come back later and replace windows and take other actions when such renovations create a reasonable payback.

The purchase price per square foot based on 71,033 SF at \$2,000,000 is \$28.00 per square foot. I have tentatively budgeted three million dollars for renovation. Based on a total project budget of five million dollars the finished cost per square foot is \$70.39. If we remove the basement space and the area lost in the South wing for the raised ceiling (3,300 SF) the building space is 45,983 and the cost per square foot is \$108.74.

In comparing the cost of purchase and renovation to new construction you can see that the cost per square foot is less than half and provides more space. The Columbus Pike option allows us to complete the project in two phases. Phase 1 would allow us to occupy the North and West wings and sell the Stover building before we have to pay for the completion of Phase 2 which would be the renovation of the South wing as a training and conference center and renovation of the cafeteria. This would permit us to pay for the project from operating funds and carryover and not request a loan from the General Fund of the county.

We have inspected the building and it appears to be in solid shape for a nearly 40 year old structure. Phase 1 renovations would focus primarily on accessibility, lighting updates, possible heating and ventilation upgrades and fire protection systems. Phase 2 would focus on adding a new elevator and public entrance for the training center and associated renovations.

Other concerns include problems with flooding in the basement as communicated by our Architect, Bruce Gardner:

The drawings that we received from the owner were produced by a firm run by a couple of guys that I used to work with years ago. I called them about obtaining electronic files and just to talk about the building in general. In the course of this conversation I learned that this building has a history of floods in the basement. Not long after their client moved into the building and installed open office systems throughout the basement, they experienced a huge rain that caused the basement to fill with 7" of water. I'm not so sure we can take the owner's word that it was a broken water line that caused the most recent flooding you witnessed. Given what we saw in the front yard and the amount of water that had been in the basement, not to speak of the mold and how long it would have taken for that to develop to the extent that it has, I have to believe that this building still has storm issues. You may not be able to ever dry it out enough on a permanent basis to allow for occupancy down there. We will investigate this further on Friday, but I wouldn't assume that this would be an easy or economical fix, otherwise someone would have gotten it under control by now. Thus the price for the property.

If the basement problems cannot be resolved, the basement would be only used for storage and the computer room which has a raised floor.

Renovations:

Phase I – Planning in 2008, Bids accepted by June 2009, Work to begin July 2009 and occupancy by December 2009

Site work

- Mounding and plantings (may be required to do retention pond if project is divided)
- Parking and roadways
- Front entrance ramping
- Exterior signage

Building

- Mold removal and water problems in basement
- SSA/EI office layout
- Verify network wiring and purchase VOIP phone system (In house IT staff)
- Update lighting systems
- Evaluate HVAC and update as necessary
- Verify operation of elevator at loading dock and lift
- Create personal care rest rooms on first and possible second floor in west wing
- Create Board room in West Wing
- Install door openers, security controls and video monitoring

Budget

- Purchase site in 2008 at cost of \$2,000,000
- Renovations in 2009 at cost of \$2,000,000

Phase II – Planning in 2008, Bids accepted by June 2009, Work to begin January 2010 and completed by September 2010

Site work

- Complete site work, landscape, parking surface, exterior lighting and site signage
- Resurface the exterior of the cafeteria walls
- Renovation of patio area

Building

- New elevator and ramping of southeast public entrance
- Complete south wing training center work including upgrades in HVAC and lighting

Budget

- Renovation cost in 2010 \$1,000,000

Total Project Budget of five million dollars

Cash Flow Projections for New Center Project	First 2007	Second 2008	Third 2009	Fourth 2010	Fifth 2011	First 2012	Second 2013	Third 2014	Fourth 2015	Fifth 2016
Lowest cash balance - Feb	6,018,782	6,304,079	6,589,376	6,874,673	6,874,673	6,874,673	8,874,673	10,874,673	12,874,673	12,874,673
Minimum cash balance		1,000,000	1,100,000	1,210,000	1,331,000	1,464,100	1,756,920	2,108,304	2,529,965	3,035,958
Funds available of project		5,304,079	5,489,376	5,664,673	5,543,673	5,410,573	7,117,753	8,766,369	10,344,708	9,838,715

Minimum cash balance increase by 10% per year until 2013 then 20%

Purchase Building 1791 Columbus Pike	2,000,000									
Phase I Renovations			2,000,000							
Phase II Renovations				1,000,000						
Project Cost by Year		2,000,000	2,000,000	1,000,000						
Accumulative Project Costs		2,000,000	4,000,000	5,000,000						

Balance of Project Funds Available	3,304,079	1,489,376	664,673	543,673	410,573	2,117,753	3,766,369	5,344,708	4,838,715
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Other Revenue

Sale of HKECC in Jan 2010	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
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Sale price of \$1,200,000, \$50,000 at time of sale and \$50,000 per year for 24 years

Sale of Stover - Jan 2009	200,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
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Sale price of \$1,200,000, \$200,000 at time of sale and \$50,000 per year for 20 years

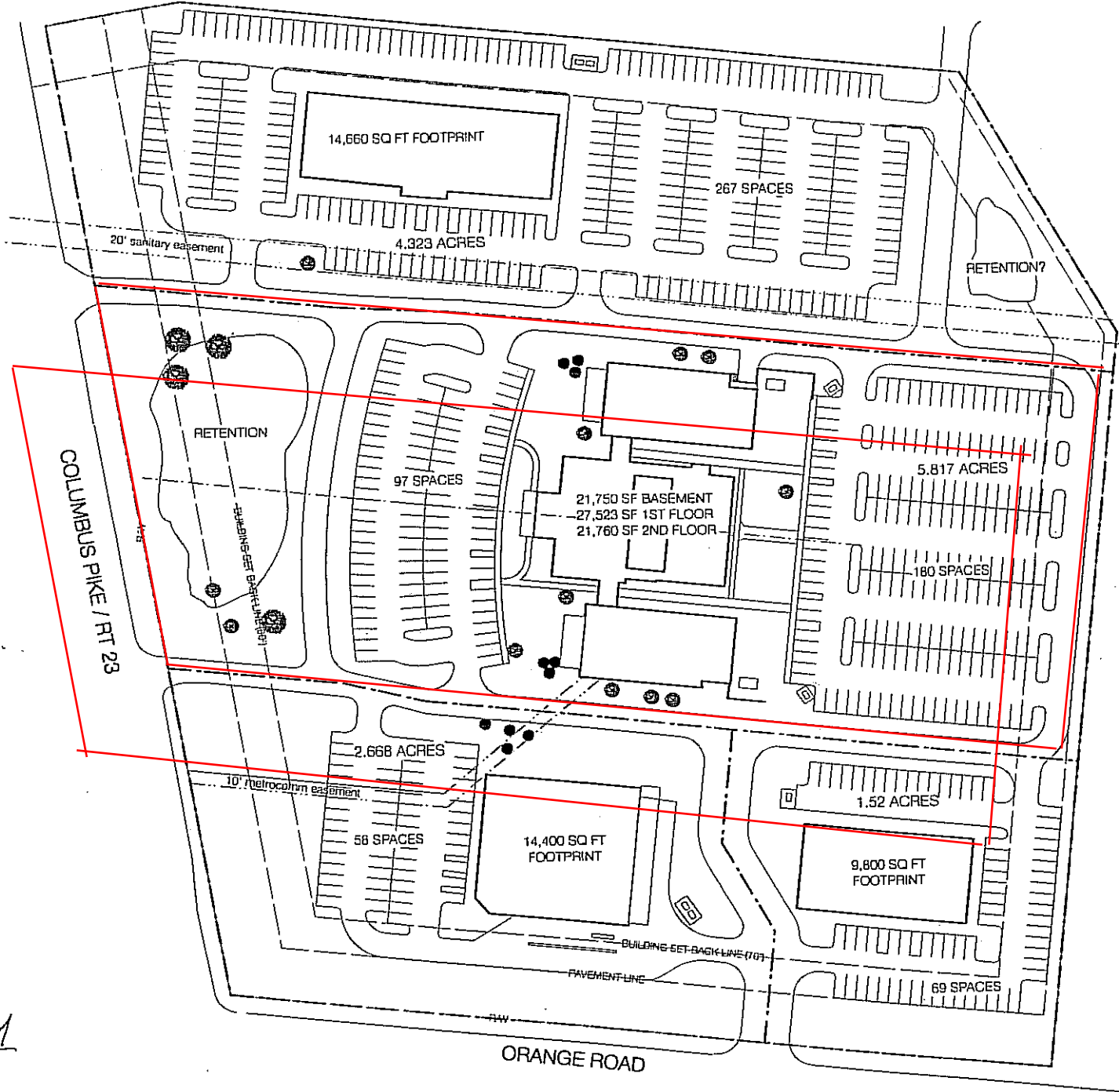
Projected net revenue from training Center starting in 2011				30,000	45,000	60,000	75,000	75,000	75,000
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Total Other Revenues				250,000	130,000	145,000	160,000	175,000	175,000	175,000
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Project Fund Balance by Year		1,489,376	914,673	673,673	555,573	2,277,753	3,941,369	5,519,708	5,013,715
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Combined Cash Balance and Project Fund Balance		2,589,376	2,124,673	2,004,673	2,019,673	4,034,673	6,049,673	8,049,673	8,049,673
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Annual facility operating costs for 2006	HKECC	Alpha	Stover
Assigned to Columbus Pike	\$ 283,000	\$ 92,000	\$ 96,000



Site Plan 1

Categories (All Active Status, All Sites)	Enrollment # By Age Group	% of Overall Enrollment	
Birth thru age two	373	23%	79%
Three thru age five	368	22%	
Six thru age 21	572	35%	
22 thru age 59	301	18%	
60 years old and older	38	2%	
Total Enrollment AUGUST 1655 (Net Decrease of 3)	1652	100%	

Site Status	# By Site	% of Overall by Site
Active SA-EI (46 - 69)	360	22%
Active SA - Children (01-05, 07-25)	823	50%
Active SA - Adult (26-45)	364	22%
No County Board Contact (06)	105	6%
Total	1652	100%

Active - People who have left the system	# of People Who Have Left
Terminations	36
Deceased	1
Inactive	0
Total	37

Activity - People who have entered the system	# of People Entering	% of Those Entering	
Number Made Active - Birth thru age two	22	65%	85%
Number Made Active - Three thru age five	7	21%	
Number Made Active - Six thru age 21	3	9%	
Number Made Active - 22 thru age 59	2	6%	
Number Made Active - 60 years old and older	0	0%	
Total	34	100%	

How children receive services (Classification #)	# of children enrolled	% of those served	age group
Preschool (Woodward and LCC)	30	8.0%	3 thru 5
Total	30		

Waiver	# Enrolled	% of those served
Individual Options Waiver (IO)	158	9.6%
Level One Waiver	84	5.1%
Total	242	

SEPTEMBER 2008 Transportation	#'s Transported
Preschool	26
Adult	90
Typical	3
Total	119

September 2008 Delaware Provider Network Summary

Current Providers

Therapy Indep	=	50	Therapy Agency	=	24
SL Indep	=	99	SL Agency	=	36
Total Indep	=	149	Total Agency	=	60
Total Current Providers				=	209 <i>(increase of 5)</i>

Providers In-Process/Pending

Therapy Indep	=	9	Therapy Agency	=	4
SL Indep	=	70	SL Agency	=	14
Total Indep	=	79	Total Agency	=	18
Total In Process/Pending				=	97 <i>(decrease of 6)</i>

Therapy/Non-Traditional Agencies

A.B.C. Therapies Inc.
 Active Healthcare Associates, LLC
 ADD, Corporate
 Allied Therapy Associates, Inc
 Bodnar and Associates
 Consumer Support Services, Inc.
 Dearth Mgt. Inc./Morning View Care Center
 Delaware Speech and Hearing Ctr. Inc.
 Generational Solutions LLC
 Grady Memorial Hospital
 Habilitation Services Inc.
 Lets Talk! LLC
 Nawar, Cynthia
 Now We're Talking LLC/Miller, Stephanie
 Pediatric Therapy Partners, LLC
 Pro- Health Care Services Ltd.
 Professional Speech Services, Inc.
 Specialized Speech Technologies Inc.
 We Joy Sing Inc.

SL Agencies

A.W. Holdings, LLC
 ADD, Corporate
 Alpha Group Inc.
 Beeton Provider Services Inc.
 Bridges to Independence, Inc.
 Buckeye Mobility, LLC
 Center Cognitive/Behaviorial Therapy
 Central Ohio Mental Health Center
 Compassionate In-Home Care, Inc.
 Consumer Support Services, Inc.
 Continuum Home Healthcare, Inc.
 Corner Stone Supported Living
 Creative Foundations Inc.
 Dearth Mgt. Inc./Morning View Care Center
 Dreamshine at Autumn Lakes, LLC
 Easter Seals Central & SW Ohio, Inc.
 ECHO Residential Support, Inc.
 Hebron Hills Refuge
 Home Health Connection, Inc.
 Homewatch CareGivers/Jonathan Hersh Management Inc.
 Kan Wi, LLC
 Lawrence Loving Hands Staffing Agency
 Linear Support Services Inc.
 Marimart Health Care, LLC
 Miller Foster Home Supportive Living: Vodrick Lee Perry
 New Millennium Home Health, LLC
 Ohio Services Unlimited, Inc.
 Partners in Community, Inc.
 Pro- Health Care Services Ltd.
 Quest for Independence, LLC
 R. Choices
 REM Ohio, Inc.
 Remedial Health Care Services, LLC
 Respite Connections, Inc
 Support Care Ohio Inc.
 Uplift Healthcare Services

Delaware County Board of Developmental Disabilities 2009 Budget Proposal

Presentation to the Delaware County Budget Committee
November 12, 2008 at 3:00 p.m.

Budget Narrative

- Highlights
- Explanations for Revenue and Expenditures
- Senate Bill 10 Compliance

Budget Worksheet

Budget Detail

- New positions
 - Case Load projections
- Capital Projects
 - New Center letter dated August 21, 2008
- Grants

Attachment

2007 Annual Report

Legal Opinion from the OACBMRDD

Delaware County Board of Developmental Disabilities 2009 Budget Proposal

Budget Highlights

The following are the significant issues and changes in the 2009 budget:

1. We have aggressively expanded the number of Medicaid Waivers in 2008 and will continue to do so in 2009. In 2008 we added 108 Waivers including 95 Level 1 Waivers and 13 IO Waivers of which 9 were state funded Martin Waivers. For 2009, we will add 66 Waivers which will include 50 Level 1 Waivers and 16 IO Waivers of which 6 will be state funded. To provide perspective as to the financial and manpower commitment, at the end of 2007 we had 188 Medicaid Waivers and it took us over a decade to reach that number. To manage these additional Waivers and the continued double digit annual increases in enrollment, we will hire five SSA/EI staff and one fiscal clerk in 2009. By the end of 2009, we hope to have effectively eliminated the wait list for Waivers.
2. We are currently developing plans for a new Early Intervention and Support Administration Center. Our goal was to secure a site in 2008 and begin developing plans. We hope to have the new Center available in 2010. We expect to finance this project through our existing operational budget and not request any additional funds from the Delaware County tax payers. Plans call for the Board to continue to operate the Hickory Knoll facility at least through 2010 under a lease to the Ventures Academy. The Alpha Group has requested that we enter discussions regarding the possible sale of the Alpha facility to the Alpha Group.
3. During 2007, we implemented a plan with the Alpha Group Inc. for them to become a fully independent Medicaid Day Habilitation provider. Effective January 1, 2008, this plan was completed. Alpha now bills the state for Day Hab services for the majority of individuals served. Alpha has assumed all costs for the operation of the Alpha facility. The Board will continue to provide the majority of the transportation and bill Alpha for that service.
4. We have continued to decrease total Board staff through attrition of program staff and individually budgeted services with increased use of Medicaid Waivers. In 1997 we served 501 clients with 87 full time equivalent employees (FTE) resulting in a client to staff ratio of 5.8. In 2007, we served 1652 clients with 87 FTE employees resulting in a client to staff ratio of 19.0. In 2007, we offered the seven remaining Board employees at Alpha an incentive buyout to retire or leave Board employment. Four of the seven ended their employment at the end of 2007, one is projected to leave in early 2009 and the final two will separate in 2010.
5. For the 2008-2009 school year we moved the two preschool units that were at Hickory Knoll to Delaware City's Woodward Elementary and Liberty Community Center where the Board's third unit is located. The Board currently employs four of the preschool staff and contracts for the remaining four staff through the Delaware-Union County Educational Service District. It is expected that at some time in the future the preschool units will be operated completely by the DUESC or a local school district. The movement of the preschool units allowed us to make space available for Ventures Academy to move to Hickory Knoll. We expect that when the Board moves to the new center in 2010, the entire Hickory Knoll facility will be made available to Ventures.

Delaware County Board of Developmental Disabilities 2009 Budget Proposal

6. The Board's **only direct service** other than Service and Support Administration and Early Intervention is **Transportation Services**. The Board will bill Alpha and Local Educational Agencies (LEA) for the transportation services provided. Income accounts have been clarified to track these fees and compare to costs. The Board and DATA will cooperate on a coordinated transportation project in the coming year.
7. With the cuts in the state budget, Delaware County is currently projected to receive **\$275,603** reduction in ODMRDD state subsidy payments and these will be combined into a single subsidy that will be used as match for Medicaid Waivers. The Board has determined to use the Family Resource revenue which has been reduced from \$82,376 to \$73,258 per year as match for Waivers. In its place the Board developed an expanded Family Directed Resource program and provides approximately \$800,000 per year of local tax dollars to fund these services without sliding fees for most services.

Revenue

Taxes - The County Auditor has provided the projections for local levy revenue for 2009, as well as projections for Settlement for the Rollback Tax and CAT Tax. Local levy funds are for the third year of collections on a five year levy. We see a decline in Personal Property revenue which is supposed to be replaced by the new CAT tax under Intergovernmental revenue.

Fees & Charges for Services – This revenue source is projected to slightly exceed 2008 appropriations primarily due to rental of Hickory Knoll to Ventures (\$50,000) and a little less in transportation fee revenue since 2008 included fees from 2007.

Intergovernmental Revenue – This area has a number of increases and reductions. The 25% increase in this line will not be sustained after this year:

- Under Medicaid we are projected to receive \$1,017,187 as a one-time CAFS settlement for 2001-2003. If this payment is received in 2008 it will increase carryover and will need to be removed from 2009 revenue.
- There was an over payment of approximately \$85,000 in educational funds that is shown as an adjustment in 2009. This may be paid directly yet this year.
- CAT Tax shows an increase to offset loss of Personal Property Tax.
- ODMRDD has reduced subsidy payments by \$275,603. This will likely be a permanent reduction.

Miscellaneous – In 2008, this line was higher than projected and is not expected to be as high in 2009. .

Sale of fixed assets is marginal at \$1,000.

Carry Over – We are projecting a carry-over to 2009 of \$8,735,853. The enhanced carry-over is due in part to the following:

- We expect to make the purchase of a building for a new center at a cost of \$2,000,000 and we have allocated \$4,000,000 for renovations in 2009 and 2010.
- We are ordering \$155,000 in vehicles which will not be paid until 2009.

Delaware County Board of Developmental Disabilities 2009 Budget Proposal

- If the CAFS settlement of \$1,017,187 is received in 2008 this will increase the carryover by that amount and we will need to reduce 2009 revenue in the same amount.
- Since 85% of the Board's funding comes from our local levy and we do not receive our levy funds until March, we must have cash balances to allow us to operate for 25% of the year until levy funds are received.

Expenses

MRDD General Fund

Salary – The budget shows an increase in salary and benefits which includes annual increases as well as additional staff in the areas of Early Intervention and Support Administration. We continue to operate with less staff than we had ten years ago. With the significant increase of new waivers in 2009 we will be adding six new SSA and EI employees and a fiscal clerk. Salary cost also includes the buyout cost for one Board-Alpha staff. In 2009 we will have 27 bi-weekly pays. This occurs approximately once every seven years and adds 3.85% to the annual salary costs and related payroll taxes.

Benefits – We expect to change health insurance in 2009 and are not sure of possible increases. This includes health insurance, dental insurance, vision insurance, life insurance, worker's compensation and employee assistance program. Again this reflects additional staff.

OPERS – We have allowed for the employer contribution to 14.00%.

Medicare – This year's projection is based on 1.45% of salary.

Material & Supplies – No increase in this line item.

Services & Charges – In October we requested a transfer of \$400,000 from Equipment to Services & Charges. Approximately \$194,000 or 17% of these costs relate to fees charged by the state or county for collection and distribution of tax revenue. For 2009 this line is the same as the 2008 level after the transfer.

Capital Outlays and Equipment

This line includes \$2,000,000 for the purchase of a building and \$4,300,000 for renovation. This is for a new, consolidated operation center for Early Intervention and Support Administration. Justification for this purchase is outlined in the attached letter dated August 31, 2008.

Other equipment and capital expenditures are listed on the budget detail worksheet.

Grant-in-Aid – Details for our grants are listed in the budget detail. Most notable is an increase from \$200,000 to \$300,000 for residential development.

Individual Support Fund

In 2008 this was the most significant increase with three million dollars as match for Medicaid. We feel the transaction for these funds is now more stable than they have been in the past and as noted in the introduction increases in this area will stabilize by the end of 2009.

Delaware County Board of Developmental Disabilities 2009 Budget Proposal

Compliance with SB 10 (ORC 5126.038)

Budget request must include a list identifying the total expenditures projected for the following:

1. Any membership dues of the members or employees of the county board, in any organization, association or other entity.

2. Any professional services of the county board, its members or both;

Professional Services are defined as:

- a) Lobbying and other governmental affairs services*
- b) Legal services other than the legal services provided by a county prosecutor or provided for the purpose of collective bargaining*
- c) Public relations services*
- d) Consulting services*

3. Any training of the members or employees of the county board.

1. Membership (Organizational = \$50,000, Individual = \$5,000)

This list includes organizational memberships where the Board is a member organization and individual memberships where employees elect membership to professional organizations that are paid from the employee's professional development allocation. Memberships and training paid for from the individual development funds are determined by the employee and not by the Board or administration therefore it is not possible for the Board to determine how much is spent for membership and training for each organization in advance.

The Board is a member of the Ohio Association of County Boards of Mental Retardation and Developmental Disabilities. Payment to this Association includes the benefits listed under all of the areas listed above. Dues for 2008 are \$42,500. Other memberships include the following:

- Disability Housing Network (Annual dues = two times ADM, estimate \$3,000)
- The Board is a member of the Ohio Self Determination Association (Annual dues of \$600)
- Ohio Superintendents of County Boards of MRDD (Individual member dues)
- Ohio Business Managers Association (Individual member dues)
- Ohio Association of Services for Children
- Ohio Coalition for the Education of Children with Disabilities
- International Association of Administrative Professionals (Individual member dues)
- The Board supports People First of Ohio (Individual member dues)
- Ohio Technology Alliance (No dues)
- Family and Children's First Council (Assessment for Cluster Coordinator)
- Special Olympics of Delaware and Ohio (Supported through grants)
- Professional Association for Retardation (Individual member dues)
- Ohio Specialized Housing Network (Dues yet to be determined)
- Arc (Individual member dues)
- Ohio Public Images Network (Fees associated with annual OPI awards)
- Central Ohio Special Educational Resource Center (COSERC) (No Dues)
- Ohio Nurses Association (Individual member dues)
- Childhood League

Delaware County Board of Developmental Disabilities 2009 Budget Proposal

2. Professional Services (\$85,000)

- (a) Lobbying – The Board does not directly pay for lobbying. Board members and staff meet with legislator and staff official to keep them informed on issues important to Board services.
- (b) Legal Services – The Board uses Blaugrund, Herbert & Martin for personnel legal services.
- (c) Public Relations – The Board has a full time Communication Specialist. The Board will pay for advertisements in local print media and for design and printing of the Annual report and other public documents.
- (d) Consulting Services
 - Primary Solutions (Software)
 - Dynamic Pathways (Quality Assurance Reviews)
 - Medicaid Consulting Group Inc (Cost Report)

3. Training (\$36,000)

Each employee will be authorized \$400 per year for professional development. They may also receive an educational loan of

- \$1000 per year with a two year employment commitment,
- \$2000 per year with a three year employment commitment and
- \$3000 per year with a four year employment commitment.

Individuals on management contracts may have different limits per their employment contract. Employees may also be sent to training based on the mission needs of the Board.

The following are some of the organizations that provide training for board members and employees:

All organizations listed under number 1 above and the following

- Ohio Department of MRDD
- Ohio Department of Jobs and Family Services
- Ohio Department of Health
- Ohio Department of Education
- Ohio Department of Transportation
- Marion Technical School
- Delaware Area Career Center
- Medicaid Consulting Services
- Ashland University
- Skill Path
- American Red Cross
- Qest – Lesha Self
- Cincinnati State
- Primary Solutions
- Axis Center
- Mt. Vernon Nazarene

Delaware County Board of Developmental Disabilities

2009 Budget Year - Income Projection Details

Object Code	Description	2008 Budget	2008 YTD 9/30/2008	2008 Projected	2009 Budget	Increase %
4101	Real Property Tax	\$ 11,129,302	\$ 11,238,918.63	\$ 11,238,918.63	\$ 11,129,302.00	0.00%
4102	Tangible Personal Property	\$ 135,246	\$ 32,799.64	\$ 62,666.58	\$ 25,000.00	-81.52%
4103	Mobile Home Tax	\$ 10,000	\$ 8,635.24	\$ 13,291.88	\$ 9,000.00	-10.00%
	410 Local Taxes	\$ 11,274,548	\$ 11,280,353.51	\$ 11,314,877.09	\$ 11,163,302.00	-0.99%
4231	FDR Co-Pays	\$ 10,115	\$ 4,003.91	\$ 5,338.55	\$ 5,500.00	-45.63%
4233	Transportation Reimbursements	\$ 571,000	\$ 550,834.42	\$ 673,242.07	\$ 528,000.00	-7.53%
4234	SL Co-Pay & Bld. Rents	\$ 478	\$ 158,947.69	\$ 194,269.40	\$ 52,800.00	10946.03%
4260	Employee Insurance Co-Pay	\$ 151,860	\$ 117,963.08	\$ 157,284.11	\$ 162,002.63	6.68%
	240 Fees & Charges for Services	\$ 733,453	\$ 831,749.10	\$ 1,030,134.12	\$ 748,302.63	2.02%
4501	Medicaid Services (1)	\$ 12,000	\$ 16,219.15	\$ 19,823.41	\$ 1,037,605.11	8546.71%
4503	Targeted Case Management	\$ 264,000	\$ 212,812.90	\$ 283,750.53	\$ 292,263.05	10.71%
4504	Title XX	\$ 111,435	\$ 85,544.00	\$ 95,048.89	\$ 117,447.00	5.40%
4505	Educational Title Funds	\$ 50,000	\$ 1,151.16	\$ 1,406.97	\$ 20,000.00	-60.00%
4520	State Education Reimb. (549)	\$ 150,000	\$ 197,615.07	\$ 241,529.53	\$ 156,529.53	4.35%
4521	Settlement Rollback	\$ 1,171,200	\$ 1,449,430.64	\$ 1,125,758.51	\$ 1,171,200.00	0.00%
4522	State Reimb CAT Tax	\$ 349,157	\$ 270,288.34	\$ 335,090.72	\$ 481,554.17	37.92%
4530	ODMRDD Residential Dev.	\$ 224,971	\$ 127,425.00	\$ 127,425.00	\$ 250,000.00	11.13%
4539	ODMRDD Subsidies	\$ 1,254,000	\$ 957,807.63	\$ 1,170,653.77	\$ 1,032,193.00	-17.69%
4555	Public School Reimbursement	\$ 47,000	\$ 30,067.75	\$ 36,749.47	\$ 5,000.00	-89.36%
	450 Intergovernmental	\$ 3,633,763	\$ 3,348,361.64	\$ 3,437,236.81	\$ 4,563,791.86	25.59%
4724	Other Reimbursement (Misc)	\$ 58,000	\$ 205,088.12	\$ 250,663.26	\$ 63,465.00	9.42%
4740	Refunds/Cancelled Warrants	\$ 9,500	\$ 35,067.78	\$ 9,512.59	\$ 9,797.97	3.14%
	470 Miscellaneous Revenue	\$ 67,500	\$ 240,155.90	\$ 260,175.85	\$ 73,262.97	8.54%
4804	Sale of fixed assets	\$ 1,000.00	\$ 9,029.00	\$ 100.00	\$ 1,000.00	0.00%
	Total	\$ 15,710,264	\$ 15,709,649	\$ 16,042,524	\$ 16,549,659	5.34%

Account 4751 Prior Year's Refund of \$2819.03 Refund of PERS share deducted in error = \$15,712,468

Expenses		2008	Actual	2008	2009	%
MRDD GENERAL 29552501		Approp.	Sep-08	Projected	Approp.	Increase
500	SALARY	4,250,510	2,966,040	3,954,720	4,583,237	7.83%
510	BENEFITS (2)	1,242,077	709,546	946,061	2,702,448	117.57%
512	PERS & STRS (14.0%)	591,169	409,187	545,583	641,653	8.54%
513	Medicare (1.45%)	54,000	37,102	45,347	66,457	23.07%
520	MATERIALS & SUPPLIES	350,000	215,278	287,037	350,000	0.00%
530	SERVICES & CHARGES	1,900,000	1,139,841	1,646,437	1,900,000	0.00%
540	CAPITAL OUTLAYS & EQUIPMENT (3)	5,675,000	170,800	227,733	6,501,000	14.56%
560	GRANTS IN AID	586,680	453,345	580,020	662,275	12.89%
	TOTAL GENERAL 29552501 EXPENSES	14,649,436	6,101,138	8,232,937	17,407,070	18.82%

INDIVIDUAL SUPPORTS 29552504		2008	Actual	2008	2009	%
		Approp.	Sep-08	Projected	Approp.	Increase
530	SERVICES & CHARGES	4,800,000	3,294,395	4,392,527	5,300,000	10.42%
5365	MEDICAID MATCH	3,000,000	1,652,795	2,203,726	2,500,000	-16.67%
	TOTAL ISA 29552504 EXPENSES	7,800,000	4,947,190	6,596,254	7,800,000	0.00%

Total Expenses	22,449,436	11,048,328	14,829,191	25,207,070	12.28%
TOTAL REVENUE	15,710,264	15,709,649	16,042,524	16,549,659	15.80%
CARRY OVER as of January 1st	7,680,886			8,894,219	15.80%
TOTAL FUND AVAILABLE	23,391,150	23,390,535	23,723,410	25,443,878	8.78%

Carry Over Diff. 1,213,333

VARIANCE	941,714		8,894,219	236,808	Current Year Encumbrances Carried over
			59.98%	35.28%	

(1) includes one-time settlement of \$1,017,187 for CAFS 2001-2003. This is shown as being received in 2009, otherwise as increase to carryover
 (2) Switching Health Care Providers could result in higher costs
 (3) Does not include \$2,000,000 for purchase of new facility and \$151,000 for vehicles which will be encumbered in 2008 and actually paid in 2009.
 The Cash Carryover figure will reflect \$2,151,000 which will actually be charged against 2008.
 These expenses in 2009 Capital can then be reduced

Expenses

	2008 Budget	YTD	Projection	2009 Salary	
Current Salaries (1)	4,103,510	2,905,254.51	3,873,673	4,154,816	107%
Substitutes	35,000	28,288.20	37,718	39,603	107%
Special Projects	64,500	32,497.01	43,329	64,500	
Leave Conversion (2)	47,500	-	47,500	61,743	107%
Total Salaries	4,250,510	2,966,039.72	4,002,220	4,320,662	

Note 1 = Includes \$9,986 in buyout for one Alpha staff

Note 2 - Includes Alpha staff conversion of \$7,259 in Vacation and \$4,609 in Sick Leave = \$11,868

2009 has 27 pays so we will need to adjust current annual amount by 3.85% to cover the additional b-weekly pay

New Staff	Number of Staff	Cost Per Staff	Total Cost
Early Intervention	3	46,477	139,432
SSA - Children	2	46,477	92,955
Fiscal	1	30,188	30,188
	6		New Staff Total Cost
			262,575

Total Salary	4,583,237
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Benefits For New Employees

	Per Employee	Total Salary
Health, Dental, EAP & Life	14,805.74	88,834.46
Worker's Compensation (2% of payroll)		5,251.50

Equipment and Capital Expenditure

	2008 Budget	YTD	2008 Capital
Total	6,075,000	170,800	6,501,000
General and Automation			50,000
Vehicles encumbered in 2008 paid in 2009			151,000
Purchase of New Facility encumbered in 2008 paid in 2009			2,000,000
Reserve for Construction and Renovation			4,300,000

Grants

	2008 Budget	YTD	2009 Grants
Total	586,680	453,345.00	662,275

	2008 Budget	2009 Budget
Delaware Creative Housing	325,000	425,000
Administration	125,000	125,000
Housing Development (1)	200,000	300,000
Accessibility Grants	36,000	36,000
DATA	65,719	66,275
People First	11,500	15,000
Special Olympics	48,000	55,000
Aktion Club	3,000	-
TAP Grants NFP Providers		15,000
Other	97,461	50,000

(1) This would allow to build one and buy one, or build two or buy two, per year.

Early Intervention

	Target	Minimum	Maximum	Difference
Individuals with Waivers	32	28	35	8
Adults without Waivers	45	40	50	11
School Age without Waivers	60	53	67	14
Early Intervention	25	22	28	6

2007	Total Cases	Total Net Gain/Loss	EIS FTE	Average Cases	Average Cost
January	295	18	12.5	23.6	\$ 2,656
February	297	2	12.5	23.8	\$ 2,638
March	304	7	12.5	24.3	\$ 2,577
April	294	-10	12.5	23.5	\$ 2,665
May	297	3	12.5	23.8	\$ 2,638
June	302	5	12.5	24.2	\$ 2,594
July	299	-3	12.5	23.9	\$ 2,620
August	295	-4	12.5	23.6	\$ 2,656
September	294	-1	12.5	23.5	\$ 2,665
October	297	3	12.5	23.8	\$ 2,638
November	305	8	12.5	24.4	\$ 2,569
December	307	2	12.5	24.6	\$ 2,552
Averages	299	2.5	12.5	23.9	
Year Total		30			

Replacing staff -Michelle Castle (May) and Julie Pusateri (August)

2008	Total Cases	Total Net Gain/Loss	EIS FTE	Average Cases	Average Cost WCL
January	316	9	13.5	23.4	\$ 2,607
February	322	6	13.5	23.9	\$ 2,737
March	321	-1	13.5	23.8	\$ 2,746
April	349	28	14.5	24.1	\$ 2,685
May	356	7	14.5	24.6	\$ 2,627
June	352	-4	14.5	24.3	\$ 2,627
July	371	19	16.6	22.3	\$ 2,832
August	365	-6	16.6	22.0	\$ 2,873
September	374	9	16.6	22.5	\$ 2,804
October	381	7	16.6	23.0	
November	389	7	16.6	23.4	
December	396	7	16.6	23.9	
Averages	358	7.4	15.3	23.4	
YTD Average		7			
Year Total		89			

New - Melanie Lehman (January) and Replacement - Joanna Hotanaka (February)

New - Gwyn Flynn (April) July - Meghan Bummell and Dawn Rini

2009	Total Cases	Total Net Gain/Loss	EIS FTE	Average Cases	Average Cost WCL
January	404	7	16.6	24.3	
February	411	7	17.6	23.4	
March	419	7	17.6	23.8	
April	426	7	17.6	24.2	
May	434	7	18.6	23.3	
June	441	7	18.6	23.7	
July	448	7	18.6	24.1	
August	456	7	18.6	24.5	
September	463	7	19.6	23.6	
October	471	7	19.6	24.0	
November	478	7	19.6	24.4	
December	486	7	19.6	24.8	
Averages	445	7.4	18.5	24.0	
YTD Average		7			
Year Total		89			

School Age Support Administration

	Target	Minimum	Maximum	Difference
Individuals with Waivers	32	28	35	8
Adults without Waivers	45	40	50	11
School Age without Waivers	60	53	67	14
Early Intervention	25	22	28	6

2007	Total Cases	Total Net Gain/Loss	Weighted Case Load	SSA's FTE	Average Cases	Average Weighted	Average Cost WCL
January	504	0	286.1	9	56.0	31.8	\$ 1,857
February	520	16	294.6	9	57.8	32.7	\$ 1,804
March	532	12	301.0	9	59.1	33.4	\$ 1,765
April	568	36	320.2	9	63.1	35.6	\$ 1,659
May	598	30	336.2	9	66.4	37.4	\$ 1,580
June	590	-8	330.5	10	59.0	33.1	\$ 1,977
July	602	12	336.9	11	54.7	30.6	\$ 1,940
August	615	13	346.7	11	55.9	31.5	\$ 1,885
September	632	17	354.1	11	57.5	32.2	\$ 1,846
October	651	19	365.9	11	59.2	33.3	\$ 1,786
November	654	3	369.8	11	59.5	33.6	\$ 1,767
December	675	21	381.5	11	61.4	34.7	\$ 1,713
Averages	595	14.3	335.3	10.1	59.1	33.3	\$ 1,798
Year Increase		171	95	Weighted/Total Factor		0.56	

Previously predicted two, one in May and one December

June - Jocelyn Fleming July - Keith Matlock

2008	Total Cases	Total Net Gain/Loss	Weighted Case Load	SSA's FTE	Average Cases	Average Weighted	Average Cost WCL
January	684	9	386.3	13	52.6	29.7	\$ 2,092
February	711	27	400.6	13	54.7	30.8	\$ 2,017
March	706	-5.0	397.1	13	54.3	30.5	\$ 2,040
April	730	24.0	408.9	13	56.2	31.5	\$ 1,976
May	743	13.0	415.0	13	57.2	31.9	\$ 1,944
June	770	27.0	449.4	15	51.3	30.0	\$ 2,043
July	804	34.0	480.6	15	53.6	32.0	\$ 1,910
August	770	-34.0	464.8	15	51.3	31.0	\$ 1,975
September	811	41.0	486.7	15	54.1	32.4	\$ 1,848
October	825	14.3	465.0	16	51.6	29.1	\$ 1,985
November	840	14.3	473.0	16	52.5	29.6	
December	854	14.3	481.0	16	53.4	30.1	
Averages	771	15.0	442.4	14.4	53.6	30.7	\$ 1,983
Year Increase		179	386	Weighted/Total Factor		0.57	

January - Laurie Scholz and Karen Ferrell, June Andrea Temple and Alisha Byus

September Replacement - Karen Herrera

October - Brandy Brown

2008	Total Cases	Total Net Gain/Loss	Weighted Case Load	SSA's FTE	Average Cases	Average Weighted	Average Cost WCL
January	869	15	498.7	16	54.3	31.2	
February	884	15	507.3	16	55.2	31.7	
March	899	15	516.0	16	56.2	32.2	
April	914	15	524.6	17	53.8	30.9	New SSA
May	929	15	533.2	17	54.6	31.4	
June	944	15	541.8	17	55.5	31.9	
July	959	15	550.5	17	56.4	32.4	
August	974	15	559.1	17	57.3	32.9	
September	989	15	567.7	17	58.2	33.4	
October	1004	15	576.3	18	55.8	32.0	New SSA
November	1019	15	585.0	18	56.6	32.5	
December	1034	15	593.6	18	57.4	33.0	
Averages	951	15.0	546.1	17.0	55.9	32.1	#DIV/0!
Year Increase		180	151	Weighted/Total Factor		0.57	

Adult Support Administration

	Target	Minimum	Maximum	Difference
Individuals with Waivers	32	28	35	8
Adults without Waivers	45	40	50	11
School Age without Waivers	60	53	67	14
Early Intervention	25	22	28	6

2007	Total Cases	Total Net Gain/Loss	Weighted Case Load	SSA's FTE	Average Cases	Average Weighted	Average Cost WCL
January	323	0	263.8	9	35.9	29.3	\$ 2,172
February	330	7	268.8	9	36.7	29.9	\$ 2,132
March	332	2	270.2	9	36.9	30.0	\$ 2,120
April	336	4	274.5	9	37.3	30.5	\$ 2,087
May	339	3	278.3	9	37.7	30.9	\$ 2,058
June	339	0	280.9	9	37.7	31.2	\$ 2,039
July	344	5	285.1	9	38.2	31.7	\$ 1,940
August	345	1	287.5	10	34.5	28.8	\$ 2,207
September	345	0	287.5	10	34.5	28.8	\$ 2,207
October	355	10	294.6	10	35.5	29.5	\$ 2,154
November	363	8	300.9	10	36.3	30.1	\$ 2,109
December	363	0	300.9	10	36.3	30.1	\$ 2,109
Averages	343	3.3	282.8	9.4	36.5	30.1	\$ 2,111
Year Increase		40	37	Weighted/Total Factor		0.82	

August - Kelly Benke

2008	Total Cases	Total Net Gain/Loss	Weighted Case Load	SSA's FTE	Average Cases	Average Weighted	Average Cost WCL
January	363	0	300.9	10	36.3	30.1	\$ 2,214
February	363	0	300.3	10	36.3	30.0	\$ 2,218
March	363	0	300.3	10	36.3	30.0	\$ 2,218
April	366	3	303.6	10	36.6	30.4	\$ 2,194
May	363	-3	301.5	10	36.3	30.2	\$ 2,209
June	365	2	303.8	10	36.5	30.4	\$ 2,193
July	367	2	304.6	10	36.7	30.5	\$ 2,193
August	370	3	307.9	10	37.0	30.8	\$ 2,163
September	366	-4	305.3	10	36.6	30.5	\$ 2,181
October	369	3	304.6	10	36.9	30.5	
November	373	3	307.4	10	37.3	30.7	
December	376	3	310.1	10	37.6	31.0	
Averages	367	1.1	304.2	10.0	36.7	30.4	\$ 2,208
Year Increase		13	9	Weighted/Total Factor		0.83	

2008	Total Cases	Total Net Gain/Loss	Weighted Case Load	SSA's FTE	Average Cases	Average Weighted	Average Cost WCL
January	377	1	312.5	10	37.7	31.3	
February	378	1	313.4	10	37.8	31.3	
March	379	1	314.3	10	37.9	31.4	
April	380	1	315.2	10	38.0	31.5	
May	381	1	316.1	10	38.1	31.6	
June	383	1	317.0	10	38.3	31.7	
July	384	1	317.9	10	38.4	31.8	
August	385	1	318.8	10	38.5	31.9	
September	386	1	319.7	10	38.6	32.0	
October	387	1	320.6	10	38.7	32.1	
November	388	1	321.5	10	38.8	32.2	
December	389	1	322.4	10	38.9	32.2	
Averages	383	1.1	317.5	10.0	38.3	31.7	#DIV/0!
Year Increase		13	12	Weighted/Total Factor		0.83	

DELAWARE COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

August 21, 2008

Delaware County Commissioners
101 North Sandusky Street
Delaware OH 43015

RE: 7991 Columbus Pike Purchase Agreement

The Delaware County Board of Developmental Disabilities has approved the attached purchase agreement and requests the County Commissioners act to approve the purchase agreement at your next public meeting. Please inform us as to when the purchase agreement will be considered.

Please consider the following in your deliberations on this matter:

The Board has planned and budgeted for a future Early Intervention and Support Administration Center for a number of years and presented these plans in the 2007 and 2008 budget hearings. In our 2008 Budget, the funds required for the facility were approved by the Budget Commission and \$6,075,000 was appropriated under the capital improvement line. All costs related to the purchase and renovation of the building will come from the Board's funds and no County General Revenue funds are required. We will be able to complete the purchase and renovations with no debt and no additional taxes.

We have demonstrated the need to expand our capacity with a 75% growth in the number served over a five year period. We have previously submitted a detailed plan on how we will use our existing facilities. We have entered into an agreement with the Ventures Academy to use Hickory Knoll for school services and they will pay all operating costs when we move to Columbus Pike. The Alpha Group will continue to use the workshop facility and Alpha currently pays all operating costs. Our plans are to sell the Stover Drive building when we are able to move into Columbus Pike. We expect to have Columbus Pike completed and occupied by 2010.

On May 30, 2008, you were emailed photographs and a Cost Projection Report that included the cost of purchase and renovation and how it will fit into our operating budget over the next seven years. As noted in this report the cost to purchase and renovate this building is considerably less than our original plans to build a new building. We have found land suitable for commercial development near the population center of the county to be \$230,000 to \$300,000 dollars per acre and we would require five to six acres. This site has 5.8 +/- acres. Based on the two million dollar purchase price and the estimated 71,000 +/- square foot building, the purchase price is approximately \$28.16 per square foot. Even with accessibility, energy and code updates and renovations, the estimated total development cost is \$80.38 to \$93.11 per square foot. This is less than half of the cost of land development and new construction.

On June 16, 2008, we sent you the complete Architectural and Engineering assessment of the building and on July 16, 2008 you were sent the Appraisal which indicates that the two million dollar asking price is significantly below the market price. Both of these reports indicate that our use of the building is the highest and best use of the building. The below market asking price for the building is due to its size being larger than required by most businesses and the building not being well suited for multiple tenants. Land values in this area are very high and the developer desires to divide the current 14.34 acre site. The developer views the Board of Developmental Disabilities as a valuable anchor for his development plans.

It is now critical that we develop space and capacity to meet the Board's rapidly growing mission. Our projected time lines have already been extended; we have outgrown our current facility and we have made commitments to Ventures Academy to vacate the space we occupy at Hickory Knoll. The Columbus Pike building will meet our agency's operation needs for many years in the future and provide features that will not only benefit our current operations but provides capacity for the entire county. We are currently working to develop a Disaster Plan for Citizens with Special Medical and Behavioral Needs and the facility would provide an excellent Emergency Operations Center. It has redundant fiber optic internet connection, two back up generators and a large hasement area that could be used for storing emergency supplies as well as serve as a shelter.

Subsequent to the Architect and Engineer report we have inspected the basement on a number of occasions and the problem with the broken pipe appears to be been corrected and the water damage has been remediated. Approval of this agreement will permit the Board to complete additional inspections of the building especially related to the basement, before we proceed with the purchase. The Board and our administration are prepared to manage the purchase and renovation.

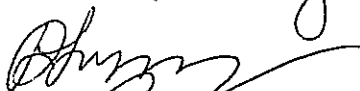
Thank you for your attention to this matter.

Delaware County Board of Developmental Disabilities

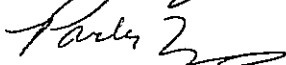
Patty Hollingsworth



Patty Lyons



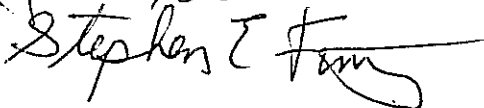
Paula Ziebarth



Casey Clark



Stephen Finney



Alice Nicks

Jeffrey Wallace





OHIO ASSOCIATION OF COUNTY BOARDS OF MRDD
73 East Wilson Bridge Road, Suite B-1
Worthington, OH 43085
(614) 431-0616 www.oacbmrdd.org

Legal Alert

Issue 2008 – 08

To: *County Board of MRDD Presidents*
County Board of MRDD Superintendents

From: Dan Ohler, Executive Director
Frank J. Hickman, *Hickman & Lowder Co. L.P.A.*

Subject: **Overview of the Relationship Between a Board of County Commissioners and a County Board of MRDD**

Date: September 16, 2008

OVERVIEW

County Boards of MRDD have considerable autonomy in managing their operations. The *Board of County Commissioners* is required to review annual budgets of *County Boards of MRDD*; the *County Budget Commission* may reduce a levy if the projected expenditures (including amounts in a reserve balance account) are less than projected revenues in the budget submitted by the *County Board of MRDD*. Nothing in statute, administrative rule or case law gives the *Budget Commission*, or the *Board of County Commissioners*, authority to change any budget item which was lawfully adopted by the *County Board of MRDD*. The *Board of County Commissioners* has no authority to determine budgets, salaries or other legal expenditures of the *County Board of MRDD*.

COUNTY BOARDS OF MRDD FUNCTION AS A SEPARATE ENTITY

Ohio law clearly states that a *County Board of MRDD* “shall be operated as a separate administrative and service entity” and that “the functions of a *County Board of MRDD* shall not be combined with the functions of any other entity of county government.” OHIO REVISED CODE (ORC) Section 5126.02(A)(1)-(2). The language of that section [codified previously as ORC Section 5126.02(D), amended in 2005 by SB 10] was interpreted by the *Ohio Attorney General* as follows:

The plain language of ORC Section 5126.02(D) [currently ORC Section 5126.02(A)] indicates an intent to create a *County Board of MRDD* that is administered and operated separately from the other entities of county government. Thus, for example, although the *Board of County Commissioners* has certain fiscal responsibilities with respect to the *County Board of MRDD*, "the commissioners exercise no supervisory power or control over the programs, facilities and general operations" of the *County Board of MRDD*. 1978 *Ohio Attorney General* Opinion Number 78-027, at 2-66; see ORC Section 5126.05(G); ORC Section 5705.19(L); ORC Section 5705.222; 2001 *Ohio Attorney General* Opinion Number 2001-019.

... The board must function as a separate entity, and not as part of any other entity of county government. See 1994 *Ohio Attorney General* Opinion Number 94-095, at 2-470 to 2-471. This language thus requires that the board retain authority and control over its administration and operations, and that it not be combined administratively with other entities of county government. ORC Section 5126.02(D) [currently 5126.02(A)] has been consistently construed to preserve the administrative independence of *County Boards of MRDD*, and *County Boards of MRDD* have been organized and operated in this manner. See, e.g., *Ebert v. Stark County Board of Mental Retardation*; ORC Section 124.23(A); ORC Section 124.241; ORC Section 5126.25; 1994 *Ohio Attorney General* Opinion Number 94-095; 1992 *Ohio Attorney General* Opinion Number 92-061, at 2-253 ("the *County Board of MRDD* has extensive authority over its operations"); 1984 *Ohio Attorney General* Opinion Number 84-071; 1984 *Ohio Attorney General* Opinion Number 84-054; 1982 *Ohio Attorney General* Opinion Number 82-055; 1981 *Ohio Attorney General* Opinion Number 81-050. 2003 *Ohio Attorney General* Opinion Number 9 *12-14.

The *Ohio Attorney General* specified that a *County Board of MRDD* "has extensive authority over its operations" including, *inter alia*, the authority to "adopt a budget, [and] allow its own expenditures from the county treasury" 1992 *Ohio Attorney General* Opinion Number 253 *2. The superintendent may authorize the payment of *County Board of MRDD* obligations by the *County Auditor*. ORC Section 5126.0227.

County Boards of MRDD are not bound by any statutory limitations on expenditures, unless the limitation applies expressly to *County Boards of MRDD*. With respect to fringe benefits, for example, "a *County Board of MRDD* may, pursuant to its authority to employ, grant its employees not only sick leave, but also other fringe benefits in excess of statutory entitlements, to the extent that no statute constricts its authority to grant particular benefits." 1984 *Ohio Attorney General* Opinion Number 71 *3.

AUTHORITY OF THE *BOARD OF COUNTY COMMISSIONERS*

Appointment of Members of the *County Board of MRDD

The *Board of County Commissioners* appoints five of the seven members of a *County Board of MRDD*. ORC Section 5126.028.

***Levying taxes**

ORC Section 5126.05(G) defines the role of the *Board of County Commissioners* in relation to *County Boards of MRDD* as follows: "the *Board of County Commissioners* shall levy taxes and make appropriations sufficient to enable the *County Board of Mental Retardation & Developmental Disabilities* to perform its functions and duties, and may



utilize any available local, state, and federal funds for such purpose.” Courts have held that the the *Board of County Commissioners* are not mandated to levy taxes, but can discharge their duty to provide “sufficient” appropriations by doing so. See citations in 2001 *Ohio Attorney General Opinion Number 107 **9-10; Jackson County Board of Mental Retardation & Developmental Disabilities v. Board of County Commissioners*, (1990) 49 Ohio St. 3d 63; *Cuyahoga County Board of Mental Retardation v. Cuyahoga County Board of County Commissioners*, (1975) 41 Ohio St. 2d 103; State ex rel. *Corrigan v. Seminatore*, (1981) 66 Ohio St. 2d 459, 470; State ex rel. *Gallia County Board of Mental Retardation & Developmental Disabilities*, 1985 Ohio App. LEXIS 6085, 3-4; 2007 *Ohio Attorney General Opinion Number 41*.

***Tax Budgets**

As the taxing authority, the *Board of County Commissioners* is required to develop a tax budget which includes, *inter alia*, submissions from various political subdivisions. ORC Section 5705.28. The submissions from various entities for the tax budget must include information specified in ORC Section 5705.29(A). ORC Section 5705.28(C)(1) stipulates that “the taxing authority shall include in its budget of expenditures the full amounts requested by district authorities, not to exceed the amount authorized by law, if such authorities may fix the amount of revenue they are to receive from the subdivision.” (Emphasis added). The same section of statute authorizes *County Boards of MRDD* to include a reserve balance to be used for unanticipated expenses, including residential expenses. The reserve balance may be included in the *County Board of MRDD's* residential services account. ORC Section 5705.28(C)(2).

***Oversight over County Board of MRDD Operations**

Courts and opinions of the *Ohio Attorney General* have uniformly determined that there is no statutory or other authority which allows the *Board of County Commissioners* to control expenditures of the *County Board of MRDD* except through its authority to approve levies [ORC Section 5705.19(L); 5705.222] and to appoint members to the *County Board of MRDD*. ORC Section 5126.028. See e.g. “The *Board of County Commissioners* have no direct operational control over *County Boards of MRDD*,” citing 1981 *Ohio Attorney General Opinion Number 50*, *Opinion Number 27*. 1984 *Ohio Attorney General Opinion Number 054 *8. Ebert v. Stark County Board of Mental Retardation*, (1980) 63 Ohio St. 2d 31, 33 (*County Boards of MRDD* have authority to set fringe benefits different from requirement applicable to other county employees); *County Board Transportation v. Butler County Board*, (1979) 60 Ohio Misc. 71, 82 (The *Board of County Commissioners* have no authority over *County Board of MRDD* contracts for transportation; *County Boards of MRDD* cannot delegate to the *Board of County Commissioners* the process for selecting a transportation company).

AUTHORITY OF COUNTY BUDGET COMMISSION

Each county must have a *County Budget Commission* comprised of the *Prosecutor, Treasurer and County Auditor*. ORC Section 5705.27. The *County Budget Commission* must review the annual tax budget and determine whether the proposed revenues match the proposed expenditures. ORC Section 5705.31. As part of this review “the commission shall ascertain that the following levies have been properly authorized and, if so authorized, shall approve them without modification: ... All levies in excess of the ten-mill limitation...” ORC Section 5705.31(A). Such levies includes levies for *County Board of MRDD* services.



Delaware County Board of Developmental Disabilities
Waiver Wait List Report

Status Effective

January 1, 2008

	IO Count	Level 1 Count	Total Count
Current Waivers	148	38	186
Waiver Requested	21	95	116
End of Year Totals	169	133	302

Projected as of

January 1, 2009

	IO Count	Level 1 Count	Total Count
Current Waivers	169	133	302
Waiver Requested	16	50	66
End of Year Totals	185	183	368

Notices Sent

10	229	239
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Notices Sent

2	65	67
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Priority Score	IO Count	Level 1 Count	Total Count
21	1		1
20	1		1
19	0		0
18	1		1
17	0		0
16	1		1
15	0		0
14	2		2
13	0		0
12	2	1	3
11	2	0	2
10	5	3	8
9	3	1	4
8	14	13	27
7	0	0	0
6	16	0	16
5	29	17	46
4	48	50	98
3	105	139	244
2	10	5	15
1	19	8	27
0	1	1	2
Total by Waiver	260	238	498
Number of people on both lists			145
Unduplicated Count			353
Number on Level 1, OHCW or Transition waivers			61
Number waiting with no waiver			292

Priority Score	IO Count	Level 1 Count	Total Count
21			
20			
19			
18			
17			
16			
15			
14			
13	1		1
12	0		0
11	1		1
10	2		2
9	0		0
8	23		23
7	1		1
6	9		9
5	29		29
4	48		48
3	104	58	162
2	9	7	16
1	19	6	25
0	0	0	0
Total by Waiver	246	71	317
Number of people on both lists			54
Unduplicated Count			263
Number on Level 1, OHCW or Transition waivers			106
Number waiting with no waiver			157

Count Change	% Change
-181	-36.3%
-91	-62.8%
-90	-25.5%
45	73.8%
-135	-46.2%

By Age Group	IO	Level 1	Total
Under age 21	229	234	463
Age 21 and Over	31	4	35
% Under age 21	88%	98%	93%
Age Range	IO	Level 1	
From	0.48	0.48	
To	57.55	32.68	

By Age Group	IO	Level 1	Total
Under age 21	229	69	298
Age 21 and Over	17	2	19
% Under age 21	93%	97%	94%
Age Range	IO	Level 1	
From	0.51	1.56	
To	44.72	22.59	

-165	-35.6%
-16	-45.7%

Priority Score Sheet (Waiting lists only)

Name		DCBDD Contact	
Email Address		Phone Number	

Is this an Emergency? <input type="checkbox"/> No <input type="checkbox"/> Yes - STOP – Complete an Emergency Status Request Form <p style="text-align: center; margin: 0;">***Priority Status must have a score of at least 2 points***</p>

The following are priority categories. Please indicate all that apply by inserting point value in the shaded boxes.

Score		
	1 pt	Eligible for Delaware County Board of Developmental Disabilities
	5 pts	22 Years of age or older Birth date:
	5 pts \$5,000 –\$14,999 10 pts \$15,000-\$19,999 15 pts \$20,000 +	Supported Living/FDR Refinancing \$5000 and above PAS authorized services or funding replaced by enrolling on the waiver are eligible for refinancing. Current PAS determines whether criterion is met.
	5 pts \$5,000 –\$14,999 10 pts \$15,000-\$19,999 15 pts \$20,000 +	Adult Services/Supported Employment Refinancing \$5,000 and above Resides in own home or the home of the individual’s family and PAS authorizes Adult Day Array services through a certified waiver provider. Current PAS determines whether criterion is met.
	5pts	Primary Caregiver 60 years old and above. Birth date:
	1pt	Severe behavior problem for which a behavior support plan is needed Behavior support plan must be in place.
	1 pt	An emotional disorder for which anti-psychotic medication is needed Must be a current prescription and defined as an anti-psychotic medication.
	2 pts	A medical condition that leaves the individual dependent on life support medical technology (Ex. ventilator, dialysis, feeding tube for primary nutrition, etc.)
	2 pts	A condition affecting multiple body systems for which a combination of specialized medical, psychological, educational or habilitation services are needed (Such as Prader-Willi Syndrome, Spinal Muscular Atrophy, Cerebral Palsy, etc.) Documented with a current plan or report.
	3 pts	Any condition that places the individual at significant risk of institutionalization (Removed from home). Out of home residential criteria includes a referral to a protective services agency or an ICFMR for residential placement in a MR/DD facility (Heinzerling, Raintree Program, Hattie Larlham).

	Total of all points above
--	---------------------------

X	
Individual/Guardian Signature	Date

Emergency Status criteria:

An “emergency” may include one or more of the following situations (per ORC 5126.042):

1. Loss of present residence for any reason including legal action
2. Loss of present caretaker for any reason, including serious illness of caretaker, change in caretaker’s status, or inability of caretaker to perform effectively for the individual
3. Abuse, neglect, or exploitation of the individual
4. Health and safety condition that pose a serious risk to the individual or others of immediate harm or death
5. Change in the emotional or physical condition of the individual that necessitates substantial accommodation that cannot be reasonably provided by the individual’s existing caretaker.

Priority Score Sheet Instructions

A Priority Score Sheet should only be completed for those applying for or already on a Level One and/or Individual Options Waiver Waiting List(s). Priority score sheets are not completed for those applying for or already on a Waiver Planning Registry. Priority categories come directly from Waiting list Rule OAC 5123:2-1-08.

Instructions:

1. **Name** – Indicate the name of the eligible individual.
2. **DCBDD Contact** - Indicate the name of the SSA who helped complete the form.
3. **Email Address**- Indicate the eligible individual, guardian or family member’s email address.
4. **Phone Number** – Indicate the eligible individual, guardian or family member’s phone number.
5. **Is this an emergency?** If you indicate No, complete the rest of the form. If you indicate Yes, this form is not for you. Complete an Emergency Status Request Form and submit to the Waiting List Committee along with any supporting documentation. This form can be obtained from your SSA.
6. In order to qualify for **priority status** and have the opportunity to apply for a waiver, your priority score must be **2** or above.
7. **The following are priority categories. Please indicate all that apply by inserting the POINT VALUE in the shaded boxes.** Questions used to determine if the eligible individual meets a specific priority group are listed after each category. Use these questions to determine if the priority score can be justified. Based on need and changes in medications and interventions, priority scores may change and will need to be justified by the individual, guardian and/or family members at the time of change in score and again before DCBDD requests waiver slots from ODMRDD.

<p>Eligible for Delaware County Board of Developmental Disabilities</p> <ol style="list-style-type: none"> 1. Are you eligible for Delaware County Board Services? 2. Are you a resident of Delaware County? If both answers are yes, place 1 point in the score box.
<p>22 Years of age or older</p> <ol style="list-style-type: none"> 1. Are you at least 22 years old? If yes, indicate your birth date and place 5 points in the score box.
<p>Supported Living/FDR Refinancing \$5,000 and above</p> <ol style="list-style-type: none"> 1. Are you enrolled on an IO or Level One Waiver? If yes, this priority category does not apply to you. 2. Does your current plan/PAS indicate that you are receiving services** that can be refinanced through the waiver between \$5000- 14,999? If yes, place 5 points in the score box. 3. Does your current plan/PAS indicate that you are receiving services** that can be refinanced through the waiver between \$15,000- 19,999? If yes, place 10 points in the score box. 4. Does your current plan/PAS indicate that you are receiving services** that can be refinanced through the waiver over \$20,000? If yes, place 15 points in the score box. <p>**These services may include Homemaker personal care, respite, specialized equipment, modifications and therapies covered by Supported Living or Family Directed Resources that can be refinanced through the waiver or Medicaid card. SSA provides current PAS as justification.</p>
<p>Adult Services/Supported Employment Refinancing \$5,000 and above</p> <ol style="list-style-type: none"> 1. Are you enrolled on an IO or Level One Waiver? If yes, this priority category does not apply to you. 2. Does your current plan/PAS indicate that you are receiving employment services** that can be refinanced through the waiver between \$5000- 14,999? If yes, place 5 points in the score box. 3. Does your current plan/PAS indicate that you are receiving employment services** that can be refinanced through the waiver between \$15,000- 19,999? If yes, place 10 points in the score box. 4. Does your current plan/PAS indicate that you are receiving employment services** that can be refinanced through the waiver over \$20,000? If yes, place 15 points in the score box. <p>**These services may include support provided in a workshop, habilitation center, enclave or community employment that can be refinanced through the waiver. SSA provides current PAS as justification.</p>
<p>Primary Caregiver 60 years old and above</p> <ol style="list-style-type: none"> 1. Is your primary caregiver at least 60 years old? If yes, indicate birth date and place 5 points in the score box.

Severe behavior problem for which a behavior support plan is needed

1. Is there a current behavior plan in place that describes target behaviors and interventions to deter or reduce the target behavior?
2. Are the target behavior(s) severe in nature (destructive to self or others and/or detrimental to the development of self or others?)

If both answers are yes, place a 1 in the score box. **Provide current Behavior Support Plan as justification.**

An emotional disorder for which anti-psychotic medication is needed

1. Have you been diagnosed with an emotional disorder? List disorder(s):
2. Do you have a current prescription for a medication categorized as an anti-psychotic (research on-line, PDR, pharmacy information)? List Medication(s):

If both answers are yes, place a 1 in the score box.

Provide written documentation of diagnosis and medication classification as justification.

A medical condition that leaves the individual dependent on life support medical technology

(Ex. ventilator, dialysis, feeding tube for primary nutrition, etc.)

1. Are you currently using life support medical technology? Describe:
2. If using a feeding tube, are you receiving your primary nutrition through the tube (only route in which to receive medications, food or liquids)? If answer to either question is yes, place a 2 in the score box.

SSA may verify use of life support or provide written documentation as justification.

A condition affecting multiple body systems for which a combination of specialized medical, psychological, educational or habilitation services are needed (Such as Prader-Willi Syndrome, Spinal Muscular Atrophy, Cerebral Palsy, etc.) Documented with a current plan or report.

1. Are your educational or employment/day program supports provided through an IEP or ISP?
2. Do you receive physical therapy?
3. Do you receive speech therapy?
4. Do you receive occupational therapy?
5. Do you receive psychological therapy?
6. Do you receive specialized medical intervention?
7. Do you receive other specialized service? If yes, describe:

If you answer yes to 2 of the 7 questions, place a 2 in the score box.

Provide current IEP, PAS or other reports as justification.

Any condition that places the individual at significant risk of institutionalization (Removed from home). Out of home residential criteria includes a referral to a protective services agency or an ICFMR for residential placement in a MR/DD facility (Heinzerling, Raintree Program, Hattie Larlham).

1. Do you have a current open case with Job and Family Protective Services?
2. Have you made a referral to a facility or institution which specializes in working with people with disabilities?

If you answered yes to either question, place a 3 in the score box. Also see Emergency Status Criteria below. If your situation meets the definition of emergency status, this form is not for you. Complete an Emergency Status Request Form and submit to the Waiting List Committee along with any supporting documentation. This form can be obtained from your SSA.

Provide documentation of involvement with additional agencies/facilities as justification.

8. **Total** the point value and place in box: **Total of all points above**

9. **Sign and date** the form at the bottom. If the form is completed over the phone with your SSA, the SSA will indicate in the signature box that contact was made per phone and will indicate the date the change was made.

10. **Submit** the form to your SSA.

11. **Retain** these instructions for future reference.

Emergency Status criteria:

An "emergency" may include one or more of the following situations (per ORC 5126.042):

1. Loss of present residence for any reason including legal action
2. Loss of present caretaker for any reason, including serious illness of caretaker, change in caretaker's status, or inability of caretaker to perform effectively for the individual
3. Abuse, neglect, or exploitation of the individual
4. Health and safety condition that pose a serious risk to the individual or others of immediate harm or death
5. Change in the emotional or physical condition of the individual that necessitates substantial accommodation that cannot be reasonably provided by the individual's existing caretaker.

What are TIF's

Q - What is a TIF?

A – A TIF which stands for Tax Increment Financing. TIF is a method of reallocating property tax revenues that are a result of an increase in taxable valuation above a “base valuation” figure within the TIF District. The “base valuation” is the property value of the TIF District when it goes into effect. Property taxes collected on future property value for this area will be reallocated.

Q – What property tax revenues can be reallocated?

A – Property tax revenues (above the “base valuation”) from county and city levies will be reallocated within this district. Although public schools are held harmless, tax dollars that are levied in the TIF District for other city and county agencies will be used for a purpose different than what they were voted for. Agencies affected include Township Fire Department, Council for Older Adults, Delaware County Board of Developmental Disabilities, Delaware General Health District, Preservation Parks of Delaware County, Joint Vocational School, Library, 911 Service, and Mental Health & Recovery Services Board.

Q – How will these tax dollars be used?

A – They will not be available to the service agencies to provide the services for which you voted. Instead they will be used for public improvement projects within the TIF District. Funds could be used for street improvements and other infrastructure improvements.

Q – Is it legal to take tax dollars that were voted for one purpose and use them for something else?

A – Surprisingly, it was legal. However, the Ohio legislature recognized that TIF's were being abused and changed Ohio law that would prevent an area wide TIF from being enacted after January 1, 2006.

Q – The cities say this is a way to pay for improvements without raising taxes.

A – You need to be suspicious any time government promises increased spending without raising taxes. This scheme takes the tax revenue from service agencies so the cities do not have to ask for a tax increase. However, the service agencies will have to make up the loss revenue that is now going to the TIF. The agencies must respond to increased demand of more people caused by the development. The agencies will need to ask for increases in their tax levies. In the end there will be a need to increase taxes but it will come from the agencies that are losing planned for tax revenue.

Q – How long will the TIF District be in effect?

A - A TIF can be in effect for 30 years, the maximum term allowed by law. That means 30 years of loss revenue and increased service demands.

Q – How large of an area can a TIF District include?

A – The law allows for a maximum allowable TIF District area of 300 acres. Cities can attach multiple together to create even larger areas.

TIF Talking Points

1. When agencies go to the tax payers of Delaware County we pledge that the tax dollars raised from our levies will be used for the purpose stated on the ballot. To use these tax dollars for any other purpose violates the integrity of the ballot and the trust we have with the voters. It does not matter if these are current tax dollars or future revenue. The voters approved tax issues for specific purposes. The ballot language did not say these funds could be used for a different purpose such as building bridges and roads.
2. The length of the TIF is unrealistically long, 30-years. It pushes the true impact of these decisions so far into the future that they will not be felt until it is too late. The extended length of these TIF's has no purpose but to increase the total funds to be redirected from their voted purpose to the TIF project over the maximum time allowed by law.
3. The burden of the TIF is not equally shared in that schools are protected and held harmless. The reason for this is clear. Schools have the political power to prevent TIF's from taking their funds. There is no requirement for agencies to be informed of a proposed TIF or be part of the approval process as is required for schools. Those who designed this tax scheme counted on social service agencies not having the will or ability to fight the loss of their funds. They also counted on the fact that social service tax issues are generally well supported by the voters. Just because it is easy to take a piece of social service tax levies rather than to go to the voters and justify the infrastructure improvements for new development does not make it right. In fact, that is why it is wrong.
4. The income benefits of the TIF are not equally shared. Agencies must wait 30 years to finally receive the benefit of increased property taxes in the TIF district. However, a city starts receiving increased income tax revenue as soon as businesses start and homes are occupied. The county receives increased sales tax on the first purchases made in the TIF district. Only the agencies, whose voted levies are the primary source of the funds, receive no benefit from the increased property valuation for 30 years.
5. *"TIF's allow for projects to be accomplished with no increase in taxes."* This is the biggest lie that is told about TIF's. Tax payers need to be suspicious any time government promises increased spending without raising taxes. TIF's are schemes that take the tax revenue from service agencies so that cities do not have to ask for a tax increase, especially for unpopular development projects. However, the service agencies will have to make up the lost revenue that is now going to the TIF especially if they have to serve more individuals as a result of residential development in the TIF. The agencies will need to ask for increases in their tax levies. In the near future there will be a need to increase taxes but requests will come from the agencies that are losing their tax revenue.

6. TIF have not been shown to be effective in creating economic development but rather takes advantage of existing development pressures and uses public funds voted for a social service purpose to off set costs that should be borne by the developers and the cities. Recently, Ohio has implemented other incentives for economic development that are working and benefit the entire state. These incentives include the repeal of the corporate franchise tax (replaced with a broad based lower rate commercial activities tax), repeal of the onerous tangible personal property tax, and the largest income tax cut in Ohio's history. Businesses are responding to these changes already by locating to or expanding in Ohio by making significant business investments. Local examples include the Showa expansion and Citicorp location. The agencies support effective public policies that promote true economic development.

The following are excerpts from a study by the Neighborhood Capital Budget Group that is available at <http://www.ncbg.org/tifs/game.htm>

“Tax increment financing is usually sold to the public with assurances that TIF does not increase your taxes. However, NCBG’s study indicates clear warning signs that the liberalized use of TIF captures the natural growth in property tax base, putting more strain on taxing bodies to compensate.”

“However, if the community is not benefited by those targeted investments, then the costs outweigh the benefits to usually everyone but the developer.”

“However, in areas with prior growth in property value there are real cost to the public associated with TIF.”

Another report by Joseph Persky, Professor of Economics at the University of Illinois at Chicago concluded, *“But common sense suggests that when the ability to subsidize is limited, local government would do well to avoid residential TIF’s targeted at the general population.”*

Agency Specific Issues:

The **Delaware County Board of Developmental Disabilities** has lived within our budget and we have had to make difficult decisions to do so. We have seen a 72% increase in our enrollment in the past five years (2000-2005) and at the same time we have experienced a 20% reduction in state and federal revenue. We have less staff today than we had 10 years ago. We have not asked for an increase in voted millage since 1986. We cannot continue to serve more children and adults, with less state and federal money and have cities take our local tax funds for road and bridge TIF's.

The **Council for Older Adults** provides in-home and community based services designed to help older adults in Delaware County remain active, independent and to remain living at home as long as possible. About 80 percent of the Council's budget is funded through a local senior services property tax levy. While Ohio's older population grew by just 3 percent during the decade of the 1990's, Delaware County's older population grew by a remarkable 46 percent during the same time. It is projected that our county's older population will grow from 12,700 in the year 2000 to nearly 43,000 in the year 2020 - a 337 percent increase. The Council for Older Adults voter approved millage of 0.7 mills has not increased since 1998. At the same time that our older population will be experiencing unprecedented explosive growth, the numerous TIF's throughout the county will eat away at our available resources. While governmental entities have much larger budgets and many sources of revenue, they have chosen to raid our primary source of income for a purpose far a field from our mission. This will inevitably result in either fewer available services for local seniors, a decision to request a millage increase from local voters or both. We resent governmental entities choosing to take our future funding simply because they are unwilling or unable to make the case for voter approval of their local projects.

Delaware-Morrow Mental Health & Recovery Services Board is the local authority for mental health and substance abuse treatment and prevention services in Delaware County. The board has a 1 mill levy which represents 40% of the total available budget is the only source of local public funds. The board's levy has remained at the same millage since 1986. With the population growth and increased demand for services, the treatment caseloads are increasing over 6% per year while state and federal resources have remained stagnant for the past five years. Also, with a growing youth population, increased prevention and early intervention programs are being challenged to meet the needs in assisting our youth develop mentally healthy and substance free. The use of TIF's diverts critical resources away from these vital community services.

Preservation Parks of Delaware County

It is the charge of Preservation Parks to conserve the natural resources of Delaware County and to provide environmental education for its residents. This is a daunting task given the fact that Delaware County has been the fastest growing county in Ohio for many years. Green space is disappearing under houses and roads and those houses are being occupied by many new residents.

In fact, the population has increased from 103,679 in 1999 when our .4 mil levy was approved by the voters to 156,573 in 2006, a 51% increase in six years. By 2010, two years after the

expiration of our current levy, the population is projected to be 171,349. And, by 2020, 15 years before the recently enacted Delaware and Powell TIF's expire; county population is projected to be 213,744, a 106% increase since 1999.

Meanwhile, not only is our income not increasing to match the increased costs of servicing a much larger population, it is being eroded by the enactment of TIF's, to assist with the development which is creating the increased population. TIF's serve to disenfranchise voters by diverting the money which they approved for a specific purpose, such as parks, to a completely different purpose.

This shows a total lack of respect for the voter.

Delaware General Health District

The Delaware General Health District (Health Department) has three primary sources of income to provide services such as Communicable Disease control, Protection of Food and water supplies, clinics and health and environmental education. These three sources are the health levy, fees, and Grants. Most fees are controlled by state regulation. Grants can only be spent on very specific purposes. The largest income source is the 0.7 mill health levy which has been the same millage since 1984. Since that time population has more than doubled.

In the case of the Health District, any annexations to Dublin, Columbus and Westerville have already decreased income from the health levy. Since the health levy is for a 10 year period, the department must plan on future increases in property value for the levy to last until it can be replaced. The TIF's prevent the agency from receiving future increases which are diverted to other causes, some of which are supporting increased development. This creates problems for any board which must forecast revenue for a 10 year levy when TIF's can take this projected revenue away.

Everyone benefits from the health department services that control and prevent disease, manage disease outbreaks and assure restaurants, pools, camps, schools, and water and sewage systems are healthy and safe. The results of TIF's are decreased levels or elimination of services, or new levies.

Summary Statement

TIF's are Trojan horse tax increases. They will surprise tax payers who invite this gift horse in and later learn the true cost over the next 30 years. If these projects are needed, then the cities that promote them should do the same thing as the agencies have done....take the need to the voters and let the voters decide.

Delaware County Total Revenue Loss Due to Tax Increment Financing Districts

Does TIF include Residential?		No	No	No	No	No	No	Yes	No	No
Term of the TIF in Years		20	10	30	30	30	30	30	30	30
Year	Total	Genoa	Greif	Polaris	Westar	Northridge	Shawnee Hills	Northstar	Olentangy Xing	Altair
1999	\$ 341,295.39	\$ 148,417.50	\$ -	\$ 192,877.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000	\$ 502,225.28	\$ 116,910.73	\$ -	\$ 385,314.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2001	\$ 987,959.16	\$ 129,952.31	\$ -	\$ 858,006.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2002	\$ 1,494,763.28	\$ 179,084.88	\$ 16,473.18	\$ 1,299,205.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003	\$ 1,864,164.79	\$ 220,921.03	\$ 43,748.76	\$ 1,599,495.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004	\$ 1,904,099.49	\$ 216,035.10	\$ 125,036.20	\$ 1,542,662.78	\$ 12,619.61	\$ -	\$ 7,745.80	\$ -	\$ -	\$ -
2005	\$ 1,986,872.08	\$ 287,332.20	\$ 155,557.29	\$ 1,520,610.61	\$ 9,905.42	5,618.52	7,848.04	\$ -	\$ -	\$ -
2006	\$ 2,202,843.66	\$ 320,412.34	\$ 61,461.57	\$ 1,657,961.11	\$ 21,734.03	129,307.65	11,966.96	\$ -	\$ -	\$ -
2007	\$ 2,868,278.13	\$ 353,155.48	\$ -	\$ 1,843,526.31	\$ 90,515.38	418,507.40	13,618.76	\$ 148,954.80	\$ -	\$ -
2008	\$ 3,137,222.33	\$ 364,837.76	\$ -	\$ 2,151,191.16	\$ 44,372.28	398,547.08	18,972.52	\$ 123,571.55	\$ 19,961.84	\$ 15,768.14
Total	\$ 15,969,334.53	\$ 2,337,059.33	\$ 402,277.00	\$ 13,050,851.48	\$ 179,146.72	\$ 951,980.65	\$ 60,152.08	\$ 272,526.35	\$ 19,961.84	\$ 15,768.14

Revenues Loss by Agency

Year	Total	MRDD	MH & Recov	JVS	Health	Parks	911	Township/Corp	Library
1999	\$ 183,411.30	\$ 40,624.20	13,221.95	54,237.21	1,258.07	-	1,429.78	66,964.90	5,675.19
2000	\$ 314,774.81	\$ 63,842.71	20,611.06	103,703.14	1,308.95	14,102.01	1,051.36	100,788.03	9,367.55
2001	\$ 729,986.54	\$ 146,023.72	47,262.26	253,300.92	1,282.84	32,425.23	1,040.02	230,185.24	18,466.31
2002	\$ 1,123,874.12	\$ 280,072.07	65,012.43	378,545.44	1,885.18	45,258.64	1,102.42	327,346.48	24,651.46
2003	\$ 1,396,485.87	\$ 317,814.12	157,734.54	419,292.83	2,400.45	49,839.95	1,403.74	421,531.21	26,469.03
2004	\$ 1,359,408.77	\$ 304,308.36	151,170.47	401,270.00	3,482.21	47,721.81	1,976.17	428,977.94	20,501.82
2005	\$ 1,355,765.43	\$ 299,623.89	149,229.66	395,943.42	5,874.63	46,987.30	2,209.24	440,507.68	15,389.61
2006	\$ 1,509,028.28	\$ 311,878.17	154,982.41	419,444.97	5,055.21	48,909.09	1,901.09	552,227.29	14,630.05
2007	\$ 2,101,305.75	\$ 486,140.88	182,950.30	470,636.42	4,228.33	57,718.82	2,893.47	882,349.54	14,388.00
2008	\$ 2,301,709.19	\$ 535,618.54	257,443.24	525,090.74	5,129.30	63,607.02	3,510.01	897,531.36	13,778.99
Total	\$ 12,375,750.06	\$ 2,785,946.66	\$ 1,199,618.32	\$ 3,421,465.09	\$ 31,905.17	\$ 406,569.86	\$ 18,517.30	\$ 4,348,409.67	\$ 163,317.99

Difference **\$ 3,593,584.47**

The difference between the sum of the agency's totals by year and the total TIF is county general fund share.