

PROGRAM & EXPENDITURES PLAN

2014



2014 Plan

- Spending level of \$202.5 million
- Published for comment on Sept. 26, 2013
- Approved by the CCBDD board after a public hearing on Oct. 24, 2013
- Expenditures exceed revenue
- All 2013 accomplishments and 2014 goals are listed in the unabridged *2014 Program & Expenditures Plan*



2014 Trends/Service Pressures

- Significant decreases in revenue
- Operating with continuing levy since 2005
 - Generating fewer dollars than in 2005
- Reduction in personnel
- Expanded use of Medicaid waivers
- Growing market of options for consumer choice
- Ongoing large waiting list for residential services
 - No waiting lists for other services
- Expansion of employment opportunities for people with DD

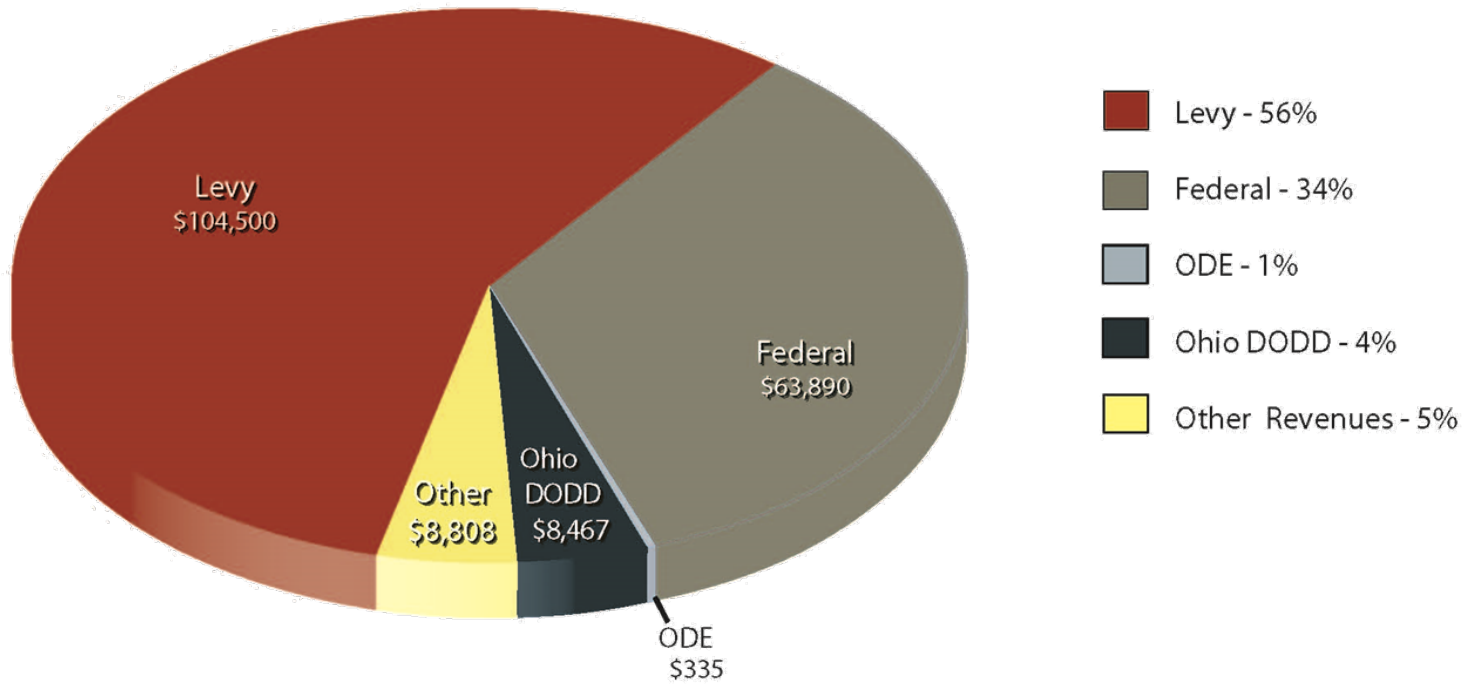


Revenues - 2014

- Low point.....back to 2005 levels
- Hopefully 'leveling off'
- Levy.....lowest point in the 'continuing levy' era
 - Down \$13 million from 2006
- State dollars are a small part of the budget.
 - \$8+ million/4% of the budget
- We have become a local/federally funded program.



2014 Revenues by Source



(x \$1,000)

Total Revenues = \$186,000



Expenses - 2014

- Lean budget utilize our strategic reserves
- Waiver match is the growth area (\$6.65 million) of the budget.
 - Waiver match will 'draw-down' \$75 million in federal dollars to support programs and services.
- Added VRP3 grant to our financials
- Rest of the budget is 'flat' or 'reduced'
- Staff salaries – up 2%; staff positions have/will decline(d); net = 0.1% increase



Expenses – 2014 (continued)

- Total budget without waiver match and VRP3 = -\$1.9 million decrease/1.2%
- With waiver match and VRP3 = \$202.5 million/up \$5.5 million or 2.8%
- Differential (expense over revenue) = -\$16.5 million
- Strategic Reserve projections
 - \$121 million in 2013
 - \$107 million in 2014
 - \$98 million in 2015

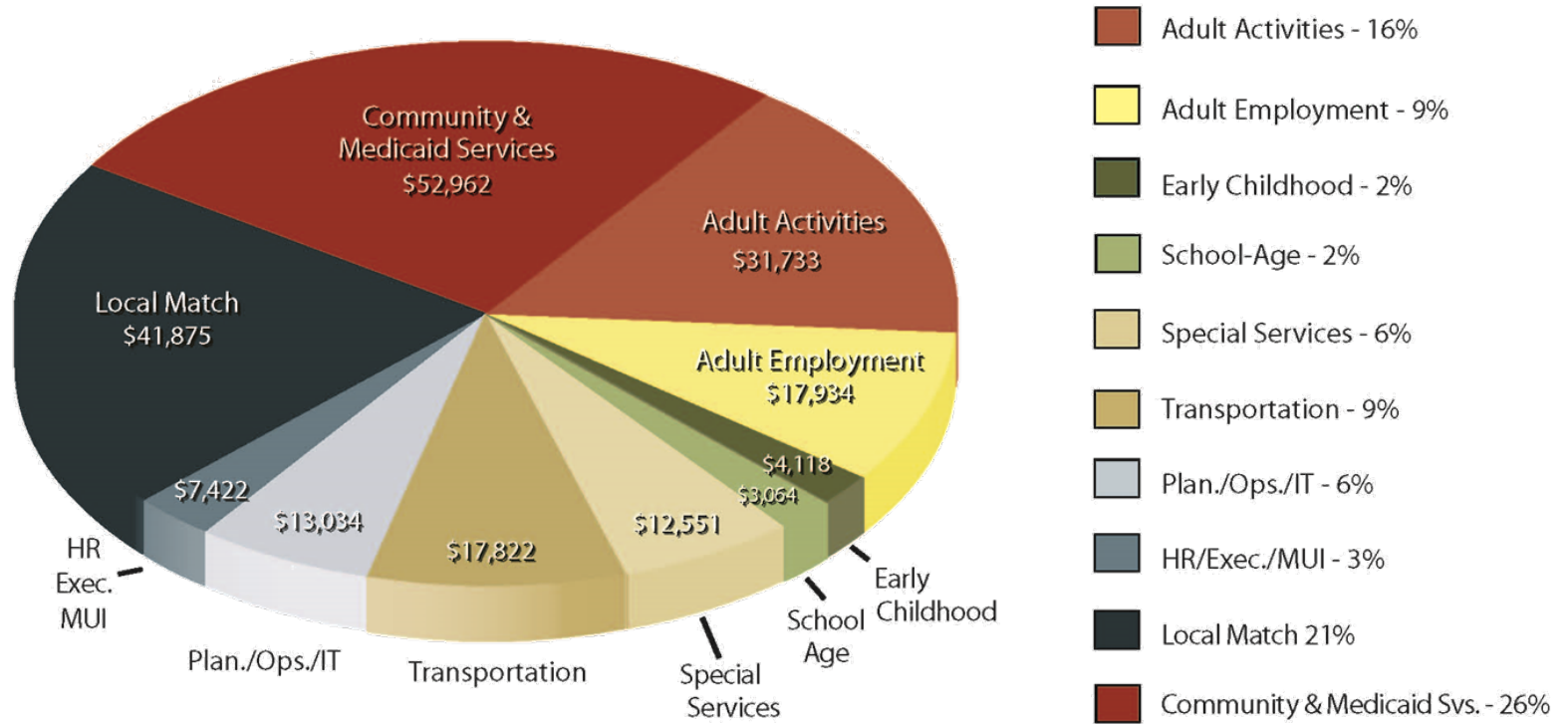


Budget Variance Report - 2014

	2013 Budget	2014 Budget	Variance \$	Variance %
Wages	\$61,858,519	\$62,077,890	\$219,371	0.4%
Benefits	<u>\$25,231,932</u>	<u>\$25,115,276</u>	<u>-\$116,656</u>	<u>-0.5%</u>
Sub-Total	\$87,090,451	\$87,193,166	\$102,715	0.1%
Local Match	\$35,230,000	\$41,875,000	\$6,645,000	18.9%
Contract Transportation	\$9,980,364	\$9,137,010	-\$843,354	-8.5%
Contract Other	\$48,498,707	\$48,573,734	\$75,027	0.2%
All Other Categories	<u>\$16,163,927</u>	<u>\$15,736,557</u>	<u>-\$427,370</u>	<u>-2.6%</u>
Sub-Total	\$109,872,998	\$115,322,301	\$5,449,303	5.0%
Total Budget:	\$196,963,449	\$202,515,467	\$5,552,018	2.8%
Budget w/o Match:	\$161,733,449	\$160,640,467	-\$1,092,982	-0.7%



2014 Expenditures by Department



(x \$1,000)

Total Expenditures = \$202,515

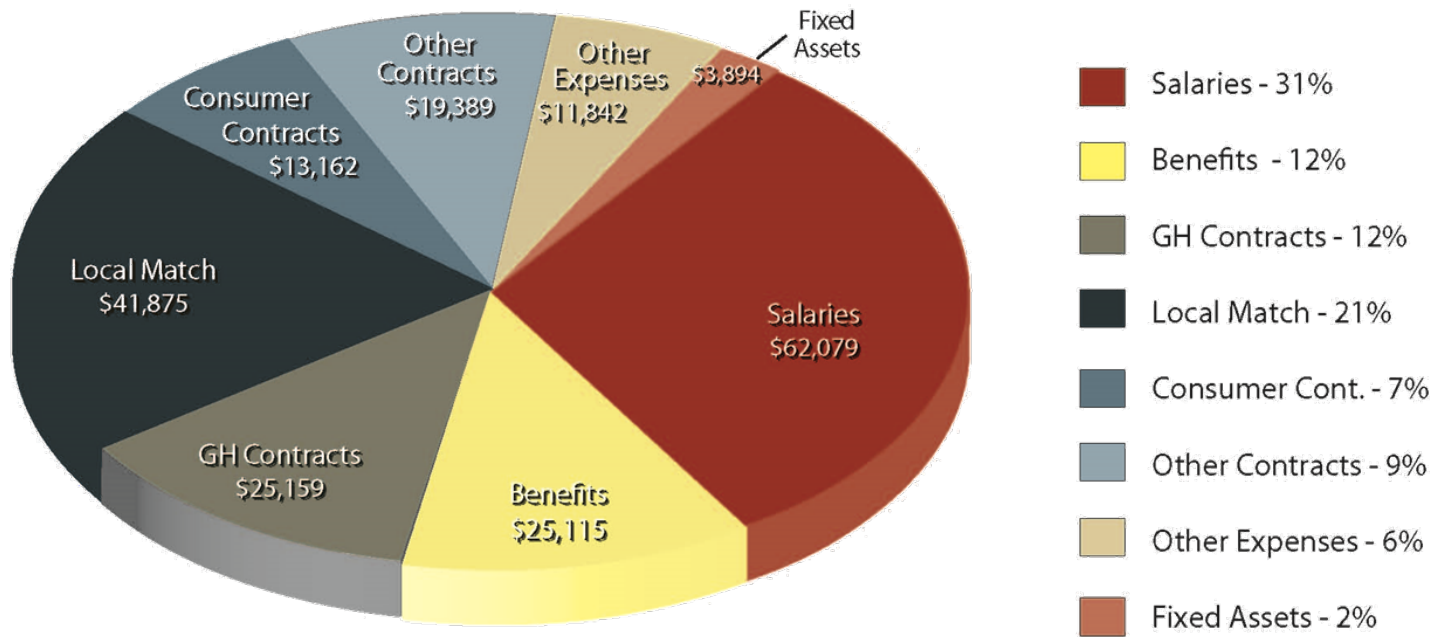


Budget Allocation by Program

Year	Waiver Match	CMS	Adult Activities	Employ. Serv.	Child. Serv.	Spec. Serv.	Trans.	Other
2005	\$13.4	\$52.1	\$25.1	\$12.2	\$20.2	\$9.7	\$21.1	\$18.6
2006	\$16.8	\$53.5	\$26.3	\$13.0	\$19.2	\$9.5	\$22.1	\$21.8
2007	\$19.8	\$47.8	\$27.8	\$13.3	\$17.8	\$10.1	\$22.5	\$22.0
2008	\$22.1	\$47.8	\$29.4	\$14.2	\$16.9	\$10.8	\$22.5	\$21.0
2009	\$22.4	\$48.6	\$31.0	\$14.8	\$15.4	\$9.9	\$23.5	\$25.9
2010	\$22.3	\$52.3	\$33.3	\$16.3	\$14.7	\$9.4	\$22.6	\$28.5
2011	\$24.1	\$53.1	\$33.7	\$18.1	\$14.1	\$9.7	\$23.6	\$25.0
2012	\$25.8	\$52.0	\$33.1	\$17.9	\$14.3	\$11.8	\$22.6	\$22.9
2013	\$35.2	\$51.2	\$31.8	\$17.4	\$8.3	\$11.9	\$20.0	\$21.2
2014	\$41.8	\$53.0	\$31.7	\$18.8	\$7.2	\$12.6	\$17.8	\$19.6



2014 Expenditures by Category



(x \$1,000)

Total Expenditures = \$202,515



2014-2015 Variance Report

Category	Budget 2014	Projected 2015	Variance \$	Variance %
Revenue				
Levy	\$104,500,000	\$105,000,000		
Divisions	75,716,700	76,911,700		
Misc./1X	<u>5,783,300</u>	<u>6,088,300</u>		
Total Revenue	\$186,000,000	\$188,000,000	\$2,000,000	1.1%
Expense				
Wages/Benefits	\$87,193,166	\$84,985,000		
Waiver Match	41,875,000	44,875,000		
Contracts	57,710,744	52,450,000		
Other Expense	<u>15,736,557</u>	<u>14,690,000</u>		
Total Expense	\$202,515,467	\$197,000,000	-\$5,515,467	-2.7%
Margin	-\$16,515,467	-\$9,000,000		



Questions?

