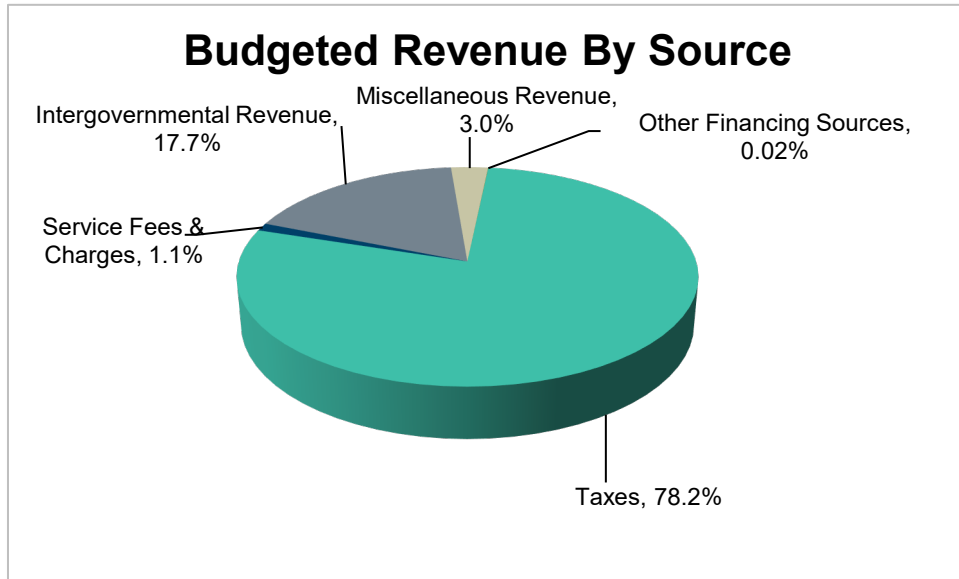
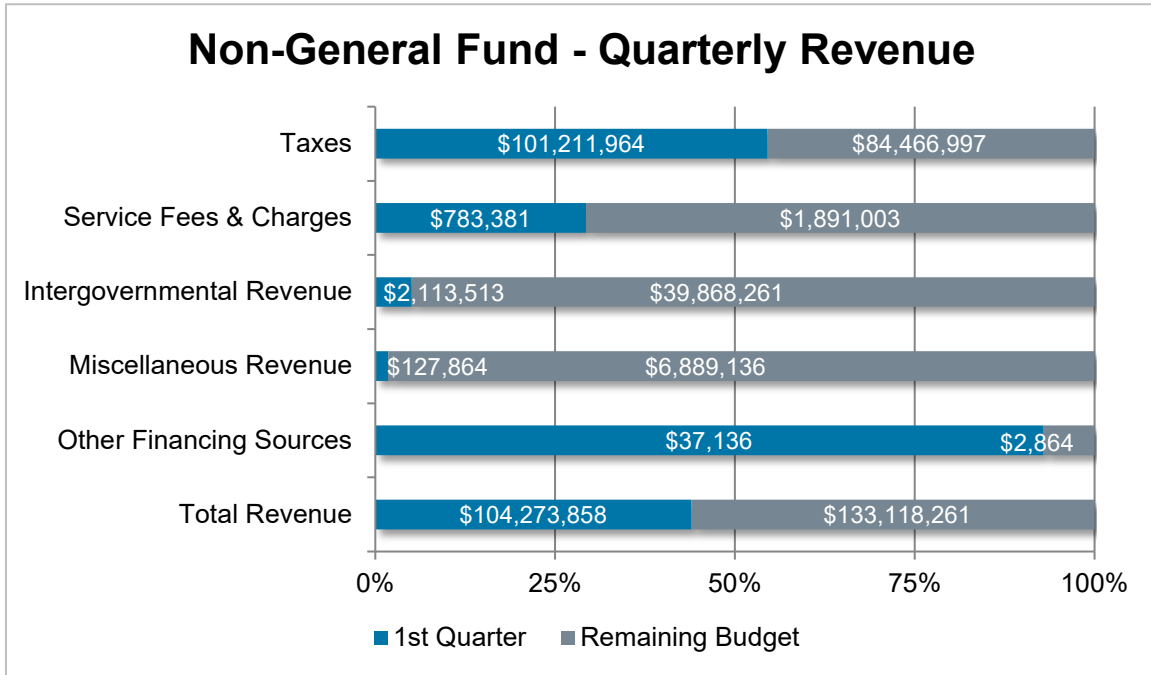


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Board of Developmental Disabilities is estimated to be **\$237,392,119** for 2023.
- The main sources of non-general fund revenue for the Board of Developmental Disabilities are local tax revenues through two 3.5 mill levies; state revenues from the Ohio Department of Developmental Disabilities and the Ohio Department of Education; Medicaid waiver funding from Intermediate Care Facilities for Individuals with Intellectual Disabilities (ICF-IID) for active treatment services provided; and federal reimbursements related to costs incurred for administering waivers and supported employment programs.

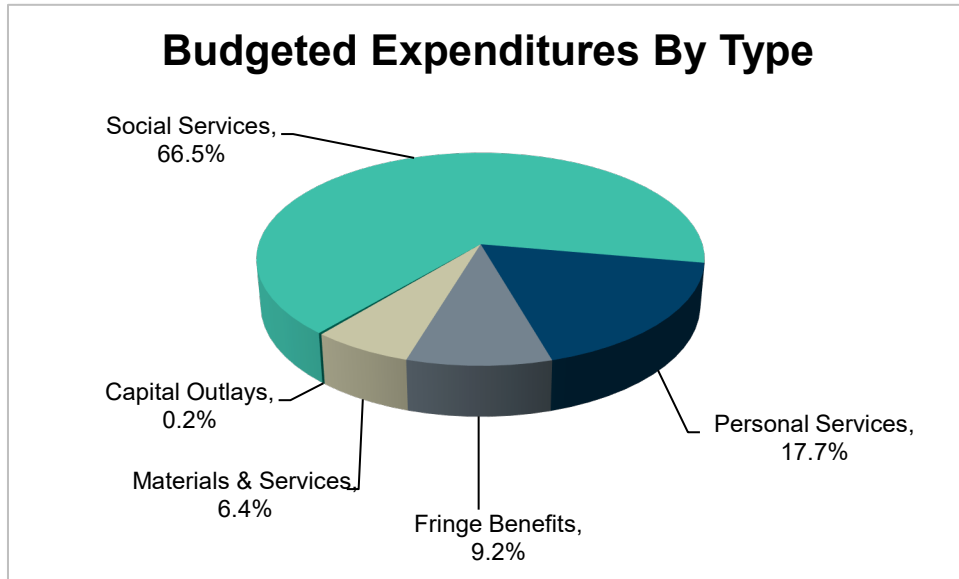


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$118,021,533	\$14,994,897	\$96,452,466	\$8,265,626	\$118,021,533	\$237,734,522
Current Year	\$104,273,858				\$104,273,858	\$237,392,119

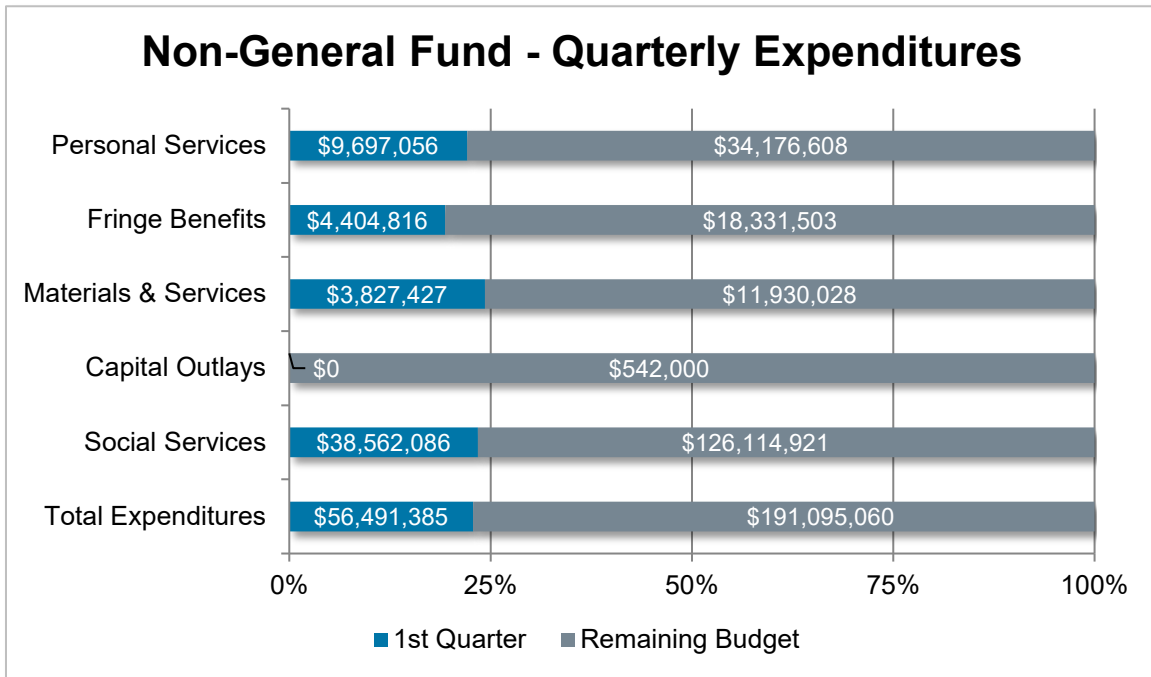
\*Current year total represents revised budget.

- First quarter revenue of **\$104,273,858** represents **43.9%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. Year-to-date, 54.5% has been collected. Collections through the end of the 1<sup>st</sup> quarter were \$914,314 or 0.9% above the prior year. The increase in revenue from 2022 to 2023 is primarily attributed to an increase in new construction.
- Intergovernmental Revenue was \$2,113,513 through the end of the 1<sup>st</sup> quarter, which represents 5.0% of the budgeted amount. This represents a decrease of \$4,573,802 or 68.4% below the amount collected during the same period in 2022. The variance in revenue from the prior year is primarily due to the timing of federal reimbursements and the timing of the receipt of supported living funding from the state to increase provider rates for direct support professionals.
- Miscellaneous Revenue was \$127,864 through the end of the 1<sup>st</sup> quarter, which represents 1.8% of the budgeted amount, but is expected to more closely align with budget latter in the year, mainly due to the reconciliation of prior year funds for Medicaid services.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Board of Developmental Disabilities are estimated to be **\$247,586,445** for 2023.



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$55,345,451	\$46,474,104	\$59,990,281	\$57,954,661	\$55,345,451	\$219,764,497
Current Year	\$56,491,385				\$56,491,385	\$247,586,445

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$56,491,385** represent **22.8%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$3,827,427 during the 1<sup>st</sup> quarter, which represent 24.3% of the budgeted amount. Of the amount expended, \$1,703,081 or 45.0% was due to various settlement fees associated with the property tax levy.
- There were no expenditures within Capital Outlays during the 1<sup>st</sup> quarter. The purchase of motor vehicles, IT hardware, and building machinery and equipment is scheduled for later in the year.
- The Board of Developmental Disabilities expended \$38,562,086 within Social Services during the 1<sup>st</sup> quarter, which represents 23.4% of the budgeted amount. Of the amount expended, \$24,631,394 million or 63.9% was for Board and Care and \$12,718,742 million or 33.0% was for Social Services.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$10,124,692	\$9,697,056	95.8%
2 <sup>nd</sup> Quarter	\$11,812,140		
3 <sup>rd</sup> Quarter	\$10,124,692		
4 <sup>th</sup> Quarter	\$11,812,140		
<b>Total</b>	<b>\$43,873,664</b>	<b>\$9,697,056</b>	<b>22.1%</b>

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

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$2,028,974	Supplemental	Non-Bargaining Increase
0229-23	\$185,120	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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