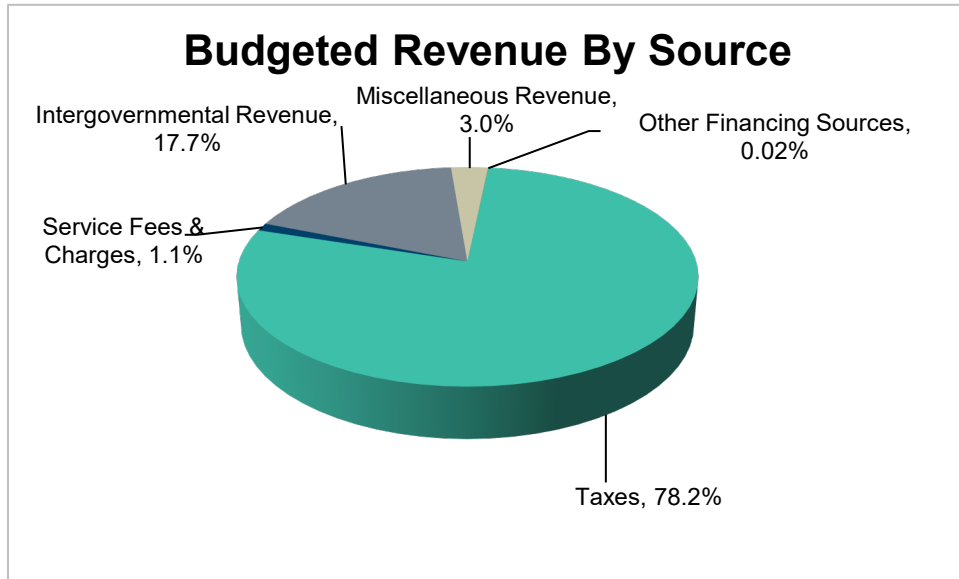
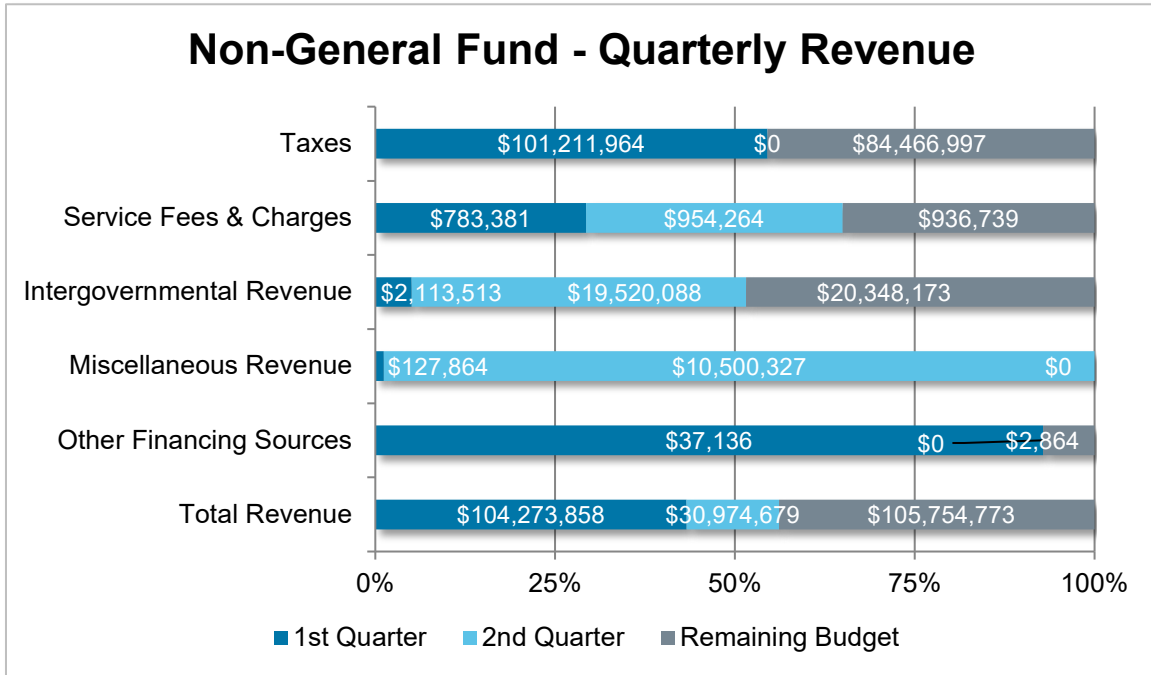


Non-General Fund – Revenue Analysis



- 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.

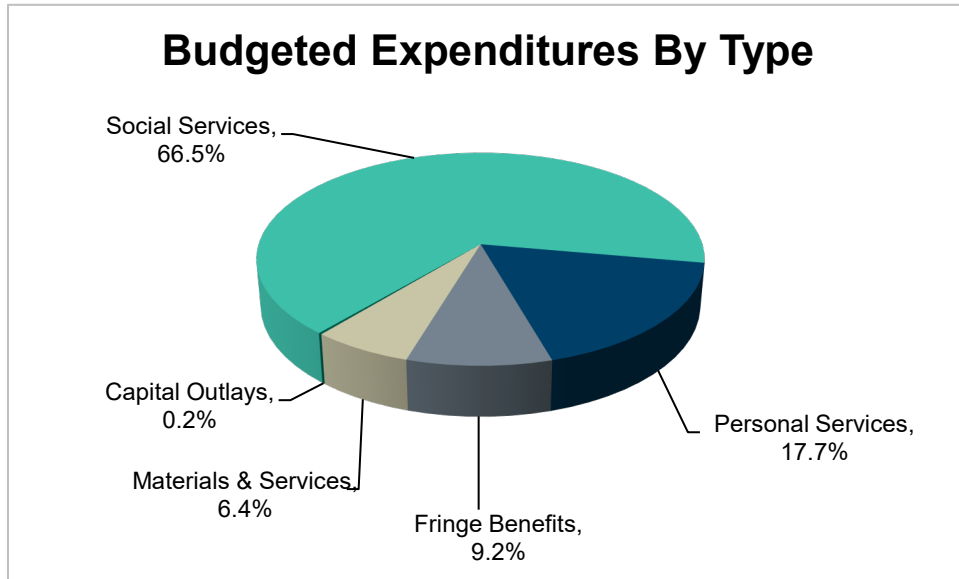


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$118,021,533	\$14,994,897	\$96,452,466	\$8,265,626	\$133,016,430	\$237,734,522
Current Year	\$104,273,858	\$30,974,679			\$135,248,537	\$237,392,119

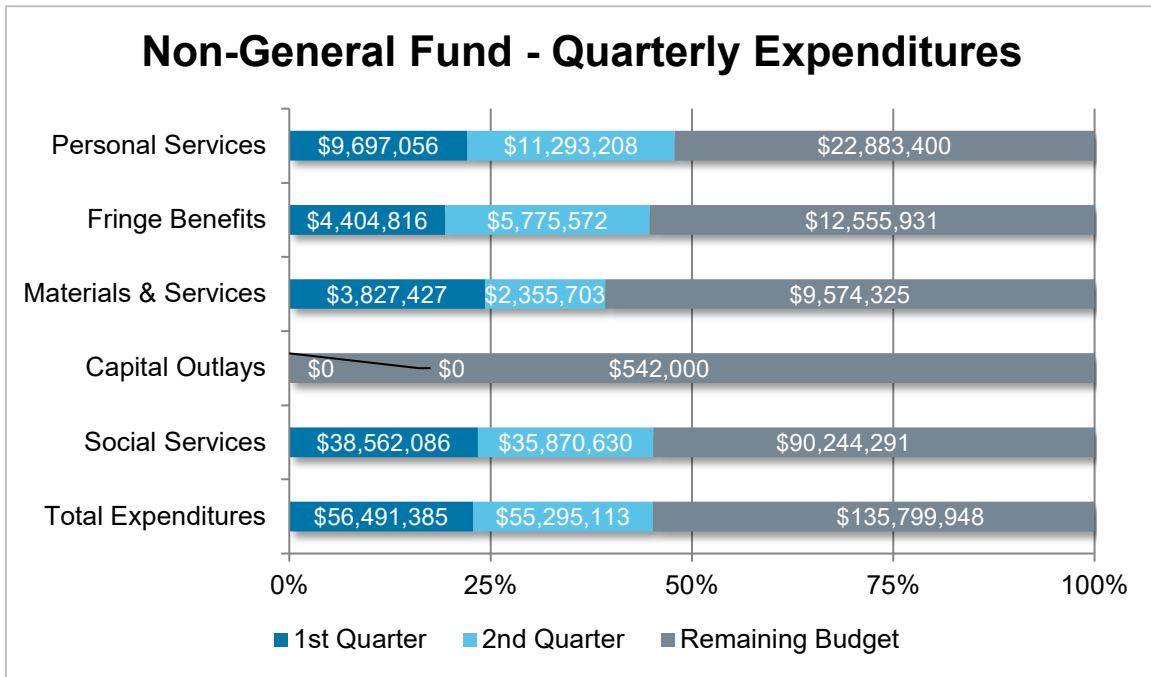
*Current year total represents revised budget.

- Second quarter revenue of **\$30,974,679** represents **13.1%** of the budgeted amount for the year. YTD revenue of **\$135,248,537** represents **57.0%** 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 2nd quarter were \$858,053 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 \$21,633,601 through the end of the 2nd quarter, which represents 51.5% of the budgeted amount.
- Miscellaneous Revenue was \$10,500,327 during the 2nd quarter, which represents 149.6% of the budgeted amount, 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 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$55,345,451	\$46,474,104	\$59,990,281	\$57,954,661	\$101,819,555	\$219,764,497
Current Year	\$56,491,385	\$55,295,113			\$111,786,498	\$247,586,445

*Current year total represents revised budget.

- Second quarter expenditures of **\$55,295,113** represent **22.3%** of the budgeted amount for the year. YTD expenditures of **\$111,786,498** represent **45.2%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$6,183,130 through the end of the 2nd quarter, which represent 39.2% of the budgeted amount. This amount is consistent with prior years and is expected to more closely align to the budget by the end of the year.
- There were no expenditures within Capital Outlays through the end of the 2nd 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 \$35,870,630 within Social Services during the 2nd quarter, which represents 21.8% of the budgeted amount. Of the amount expended, \$25,774,500 million or 71.9% was for Board and Care and \$8,606,793 million or 24.0% was for Social Services.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$10,124,692	\$9,697,056	95.8%
2 nd Quarter	\$11,812,140	\$11,293,208	95.6%
3 rd Quarter	\$10,124,692		
4 th Quarter	\$11,812,140		
Total	\$43,873,664	\$20,990,264	47.8%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st or 2nd quarters.

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.