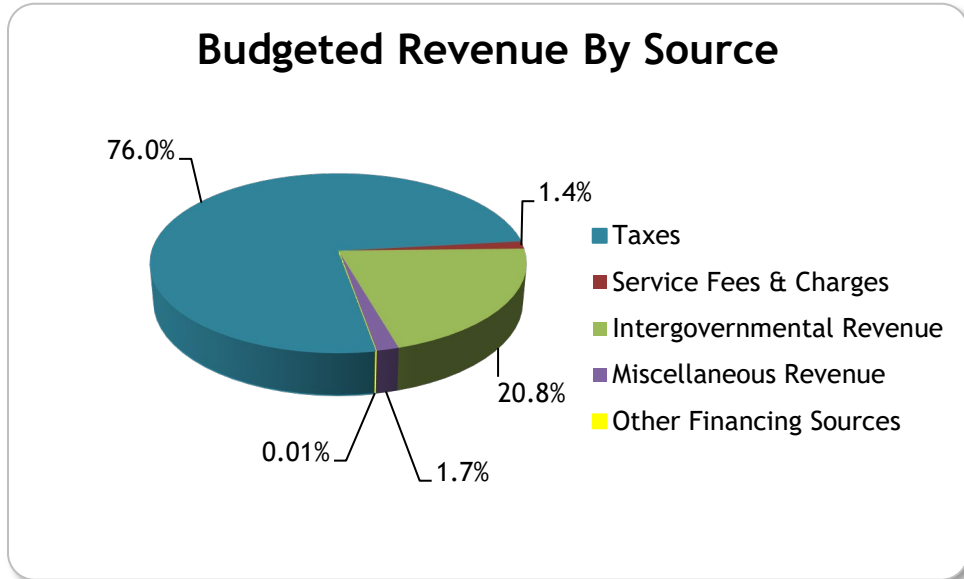
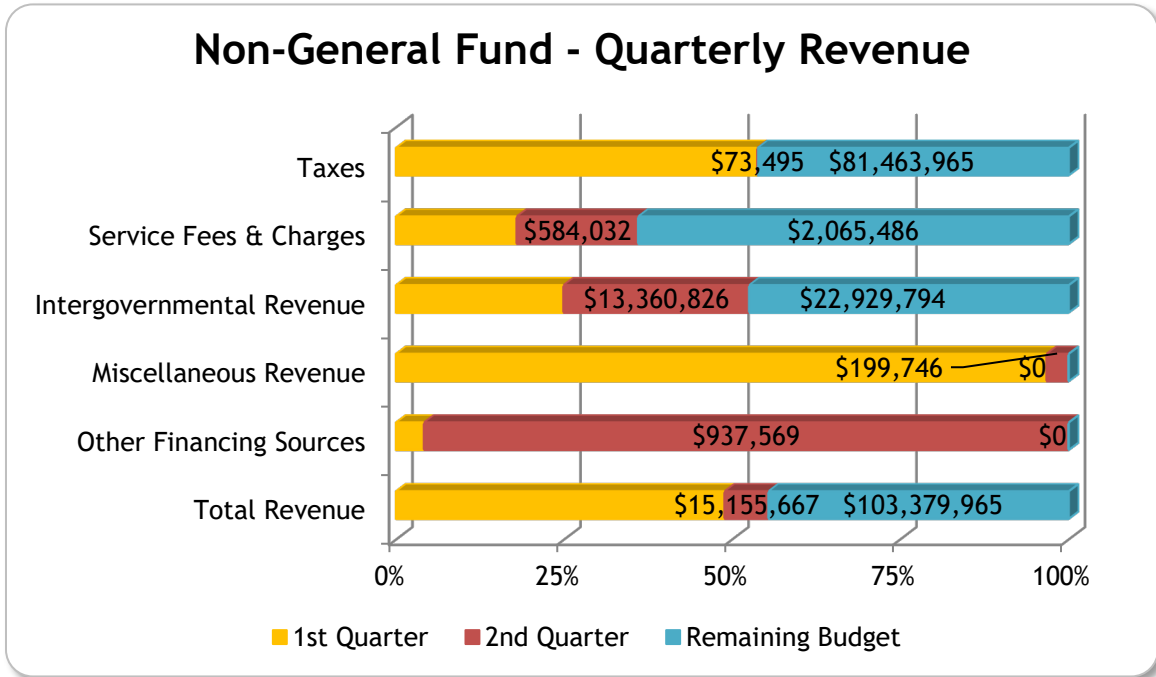


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Board of Developmental Disabilities is estimated to be **\$231,924,241** for 2020.
- 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 incurring for administering waivers and supported employment programs.

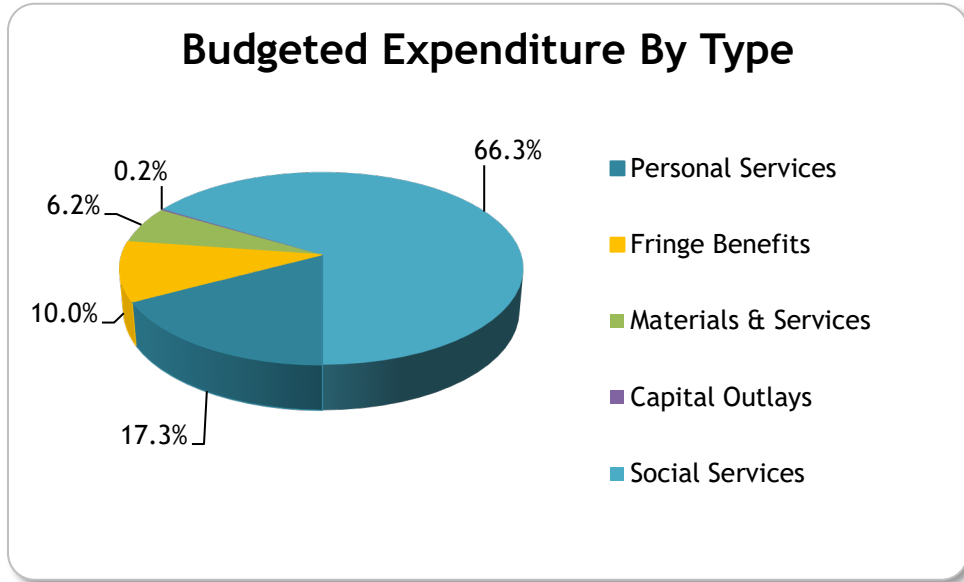


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$100,445,164	\$22,152,867	\$113,683,378	\$18,039,086	\$122,598,031	\$254,320,495
Current Year	\$113,388,609	\$15,155,667			\$128,544,276	\$231,924,241

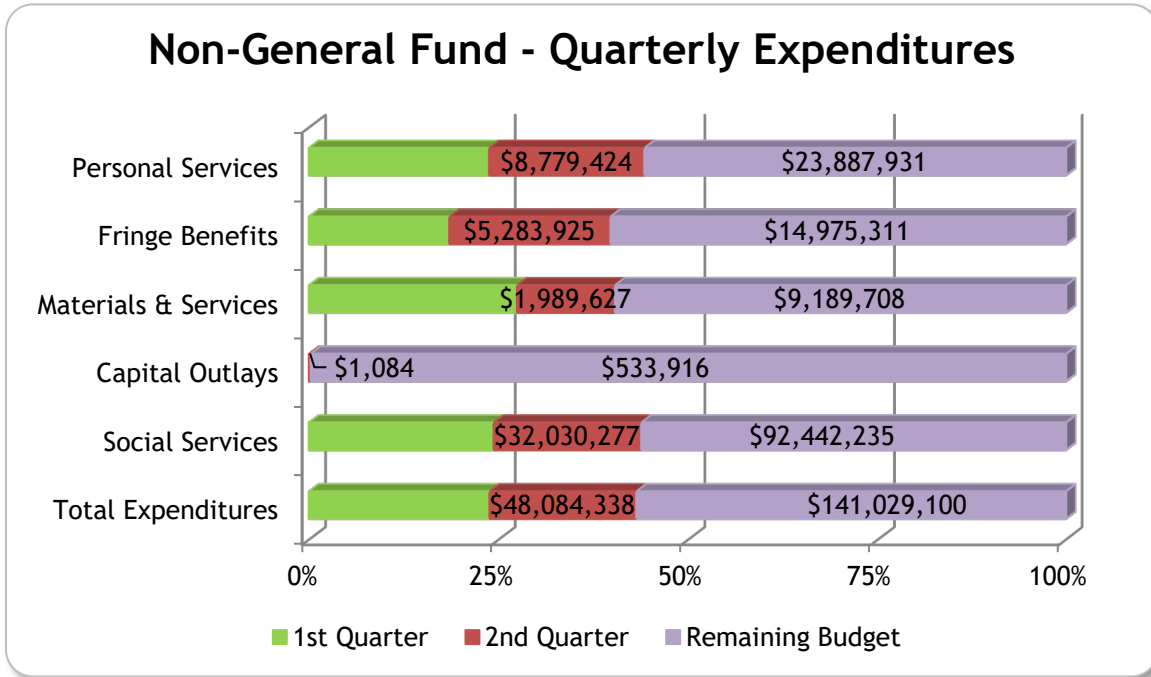
**Current year total represents revised budget.*

- Second quarter revenue of **\$15,155,667** represents **6.5%** of the budgeted amount for the year. YTD revenue of **\$128,544,276** represents **55.4%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in the 1st and 3rd quarters. As of the end of the 2nd quarter, 53.8% has been collected. This represents an increase of \$2,276,692 or 2.5% from the amount collected during the same period in the prior year.
- Intergovernmental Revenue was \$25,401,902 through the end of the 2nd quarter, which represents 52.6% of the budgeted amount. This represents an increase of \$2,425,088 or 10.6% from the amount collected during the same period in the prior year. The variance in revenue is primarily due to additional supplemental living funding from the state to support increased provider rates for direct support professionals, which was approved in the state biennial budget for fiscal years 2020-2021 (House Bill 166).
- Miscellaneous Revenue was \$6,147,016 through the end of the 2nd quarter, which represents 152.7% of the budgeted amount, due mainly to the reconciliation of prior year funds for Medicaid services and other refunds.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Board of Developmental Disabilities are estimated to be **\$248,189,295** for 2020.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$61,503,244	\$51,964,416	\$62,642,412	\$53,312,518	\$113,467,660	\$229,422,590
Current Year	\$59,075,857	\$48,084,338			\$107,160,195	\$248,189,295

*Current year total represents revised budget.

- Second quarter expenditures of **\$48,084,338** represent **19.4%** of the budgeted amount for the year. YTD expenditures of **\$107,160,195** represent **43.2%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$6,216,197 through the end of the 2nd quarter, which represent 40.3% 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.
- Capital Outlays expenditures were \$1,084 during the 2nd quarter or 0.2% of the budgeted amount. The purchase of building machinery and equipment, IT hardware, and motor vehicles is scheduled for later in the year.
- The Board of Developmental Disabilities expended \$32,030,277 within Social Services during the 2nd quarter, which represents 43.8% of the budgeted amount. Of the amount expended, \$23,980,548 or 74.9% was for Board and Care and \$6,727,725 or 21.0% was for Social Services.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$11,107,289	\$10,175,045	91.6%
2 nd Quarter	\$9,520,533	\$8,779,424	92.2%
3 rd Quarter	\$11,107,289		
4 th Quarter	\$11,107,289		
Total	\$42,842,400	\$18,954,469	44.2%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 48.1% of the budgeted amount. The variances in Personal Services expenditures in the 1st and 2nd quarters were due to higher than anticipated vacancies.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized non-general fund supplemental appropriations in the amount of \$4,556,197 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Board of Developmental Disabilities in the Board of Developmental Disabilities Fund (Fund 2022) was \$1,589,073.
- A revenue increase of \$1,185,973 was made during the 1st quarter to reflect the revised estimate certified by the Budget Commission for property tax collections within the Board of Developmental Disabilities Fund (Fund 2022).

Non-General Fund - Budget Corrective Items - Pending

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