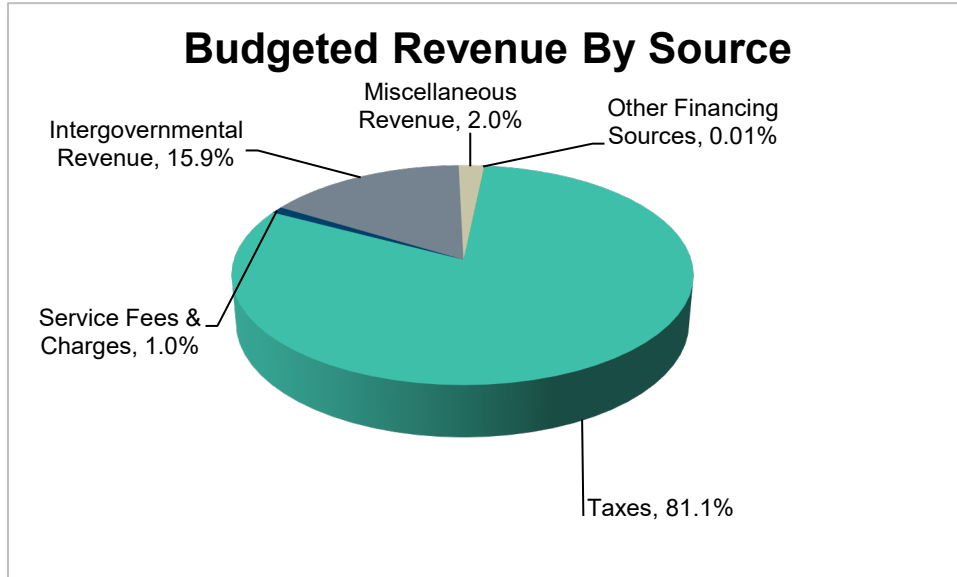
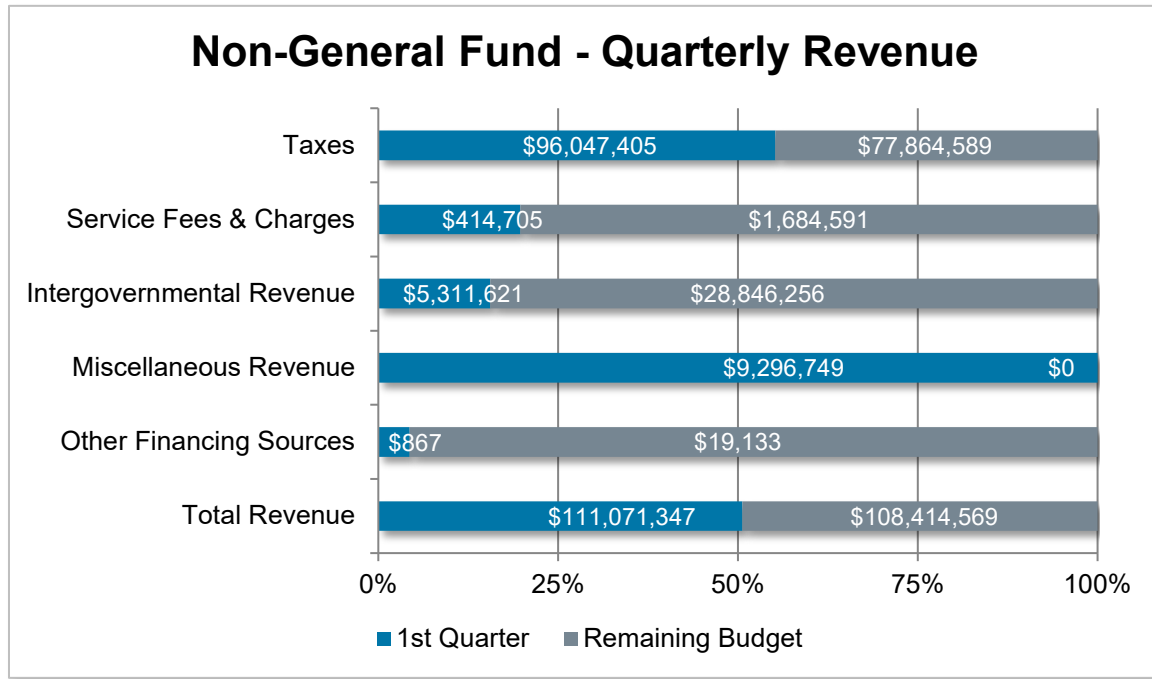


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Board of Developmental Disabilities is estimated to be **\$214,565,167** for 2021.
- 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.

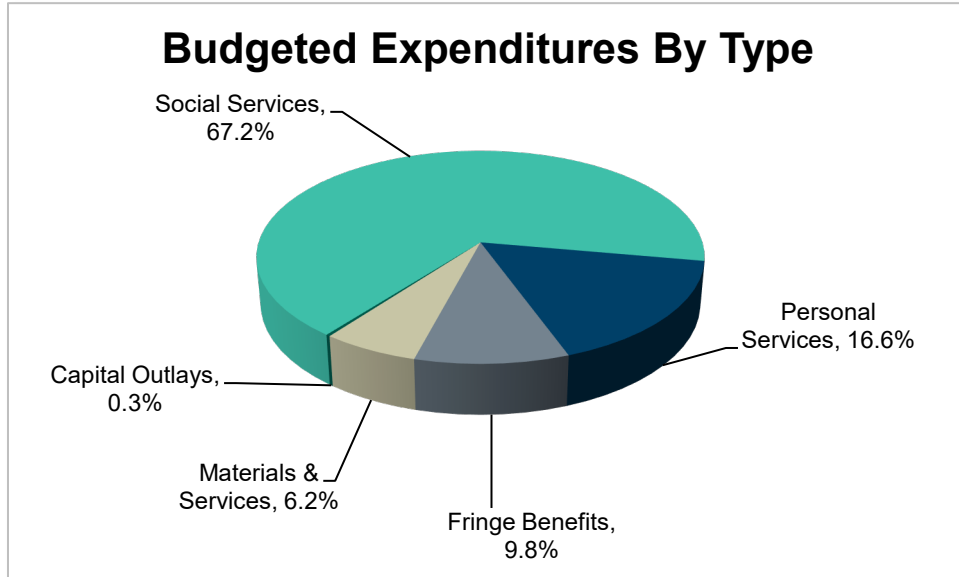


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$113,388,609	\$15,155,667	\$87,405,767	\$12,592,596	\$113,388,609	\$228,542,639
Current Year	\$111,071,347				\$111,071,347	\$214,565,167

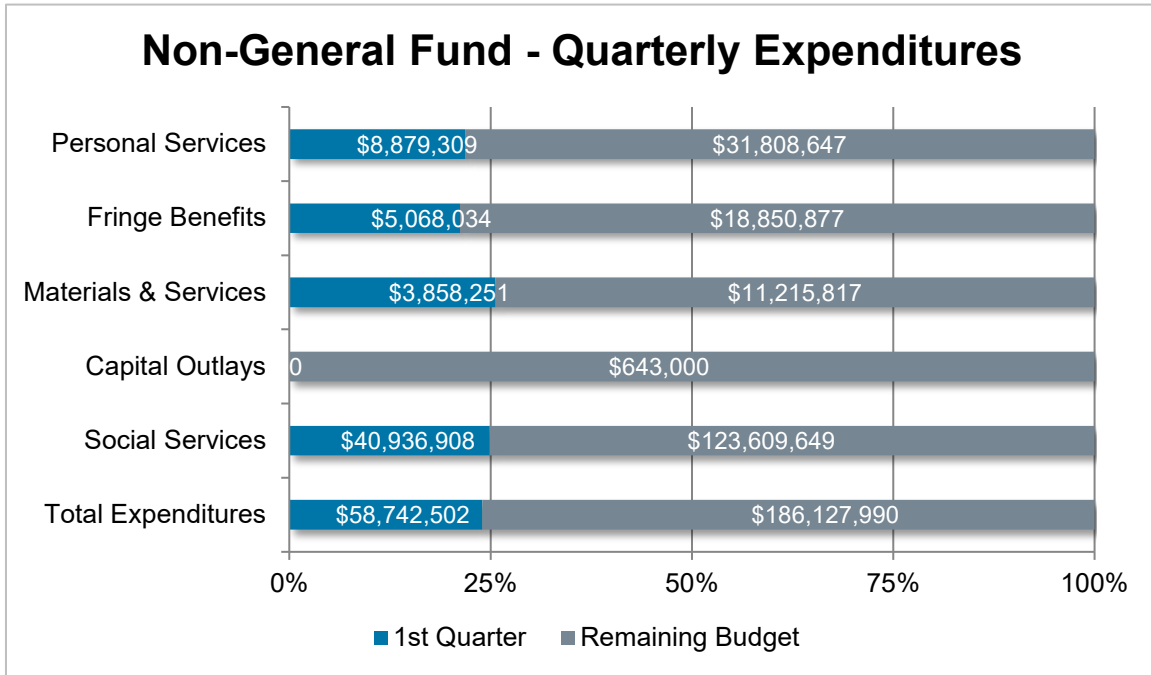
*Current year total represents revised budget.

- First quarter revenue of **\$111,071,347** represents **51.8%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. The 2021 budget included a 2.5% reduction from the revenue estimates provided by the Budget Commission due to the economic impact of COVID-19. However, collections in the 1st quarter were \$1,267,320 or 1.3% above the prior year.
- Intergovernmental Revenue was \$5,311,621, which represents 15.6% of the budgeted amount. This represents a decrease of \$6,729,455 or 55.9% from the amount collected during the same period in 2020. The variance in revenue from the prior year is primarily due to a reduction of 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 \$9,296,749, which represents 212.4% of the budgeted amount, due mainly to the timing of 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 **\$244,870,492** for 2021.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$59,075,857	\$48,084,338	\$50,870,990	\$50,113,512	\$59,075,857	\$208,144,697
Current Year	\$58,742,502				\$58,742,502	\$244,870,492

**Current year total represents revised budget.*

- First quarter expenditures of **\$58,742,502** represent **24.0%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$3,858,251 during the 1st quarter, which represent 25.6% of the budgeted amount. Of the amount expended, \$1,510,042 or 39.1% was for the fees associated with the first half real estate settlement.
- There were no expenditures within Capital Outlays during the 1st quarter. 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 \$40,936,908 within Social Services during the 1st quarter, which represents 24.4% of the budgeted amount. Of the amount expended, \$21,940,228 or 53.6% was for Board and Care and \$17,636,586 or 43.1% was for Social Services.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$9,389,528	\$8,879,309	94.6%
2 nd Quarter	\$9,389,528		
3 rd Quarter	\$10,954,450		
4 th Quarter	\$10,954,450		
Total	\$40,687,956	\$8,879,309	21.8%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services is due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$909,501	Supplemental	Non-Bargaining Increase
Certificate	\$656,799	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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