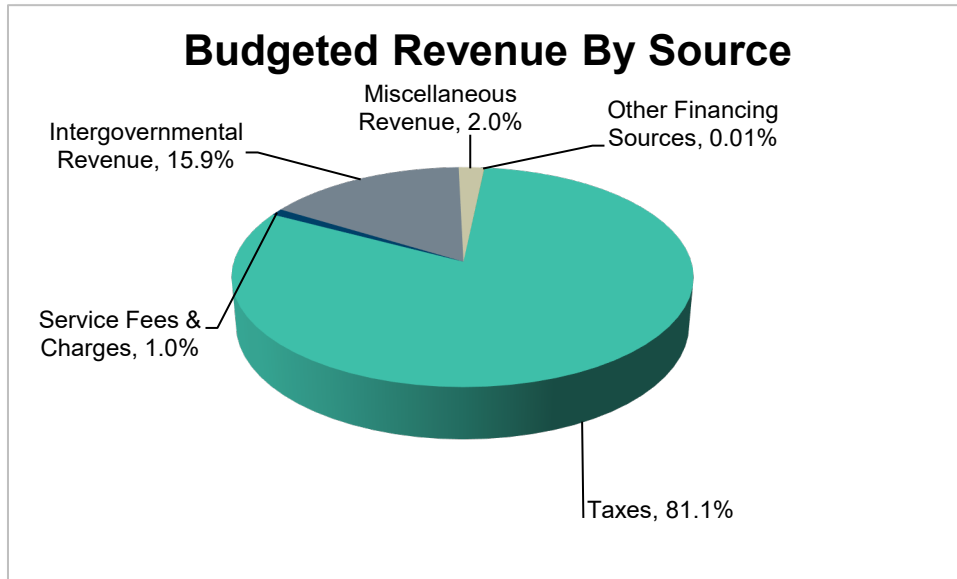
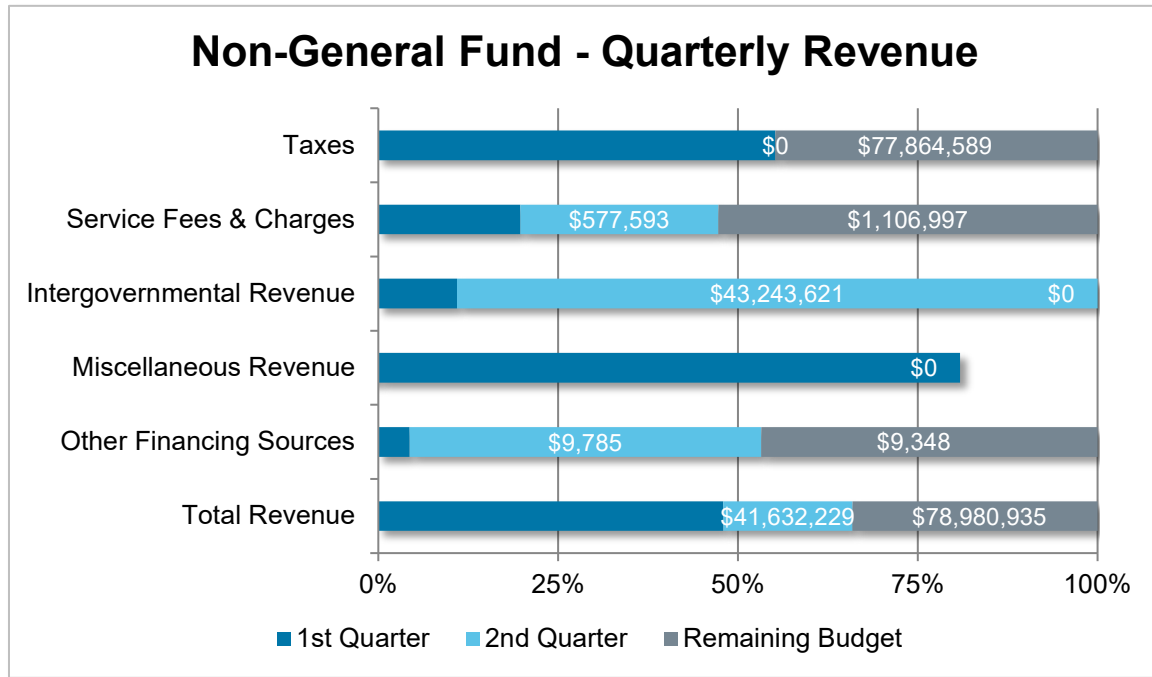


Non-General Fund – Revenue Analysis



- 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.

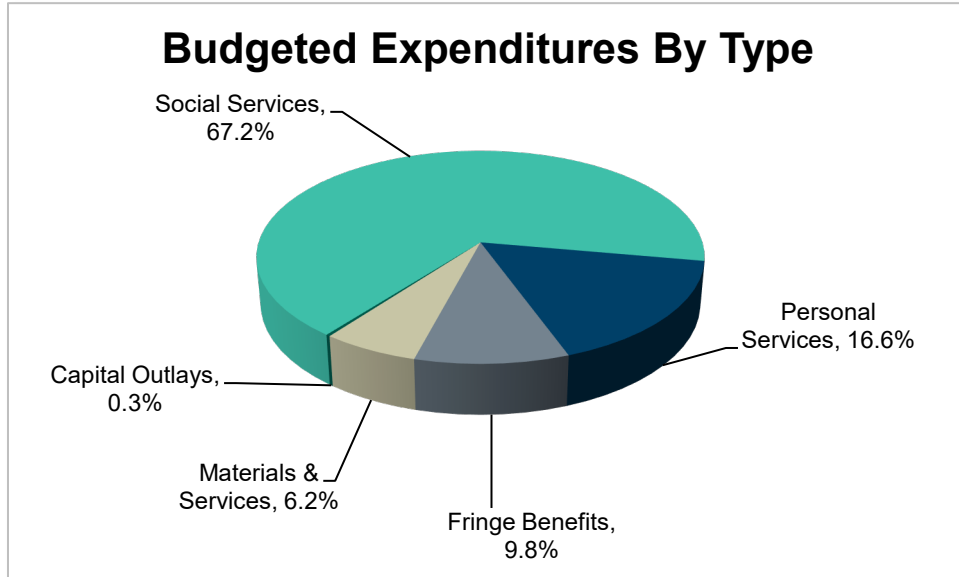


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$113,388,609	\$15,155,667	\$87,405,767	\$12,592,596	\$128,544,276	\$228,542,639
Current Year	\$111,071,347	\$41,632,229			\$152,703,576	\$214,565,167

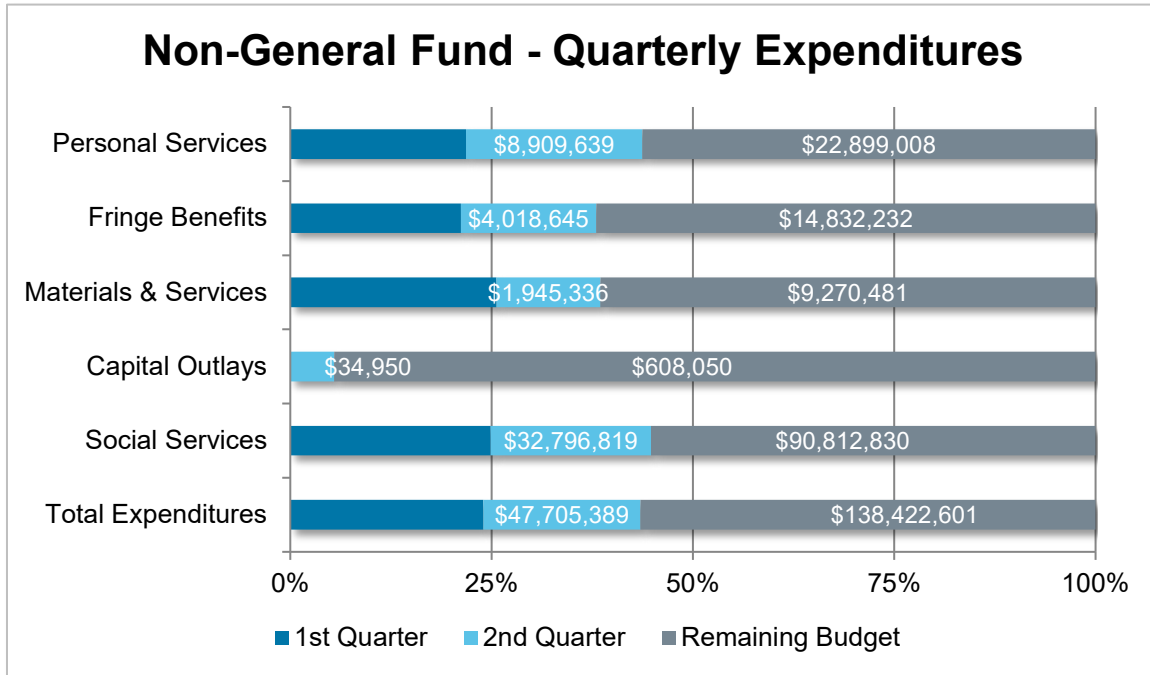
*Current year total represents revised budget.

- Second quarter revenue of **\$41,632,229** represents **19.4%** of the budgeted amount for the year. YTD revenue of **\$152,703,576** represents **71.2%** 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 through the end of the 2nd quarter were \$1,193,825 or 1.3% higher than the prior year.
- Intergovernmental Revenue was \$48,555,242 through the end of the 2nd quarter, which represents 142.1% of the budgeted amount. This represents an increase of \$23,153,340 or 91.1% from the amount collected during the same period in 2020. The variance in revenue from the prior year is primarily due to the reconciliation of the 2017 and 2018 cost reports, which was not anticipated until 2022.
- Miscellaneous Revenue was \$7,097,978 through the end of the 2nd quarter, which represents 162.2% 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	\$107,160,195	\$208,144,697
Current Year	\$58,742,502	\$47,705,389			\$106,447,891	\$244,870,492

**Current year total represents revised budget.*

- Second quarter expenditures of **\$47,705,389** represent **19.5%** of the budgeted amount for the year. YTD expenditures of **\$106,447,891** represent **43.5%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$1,945,336 during the 2nd quarter, which represent 12.9% 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 \$34,950 through the end of the 2nd quarter due to the purchase of furniture. 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 \$32,796,819 within Social Services during the 2nd quarter, which represents 19.9% of the budgeted amount. Of the amount expended, \$26,433,200 or 80.6% was for Board and Care and \$4,931,013 or 15.0% 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	\$8,909,639	94.9%
3 rd Quarter	\$10,954,450		
4 th Quarter	\$10,954,450		
Total	\$40,687,956	\$17,788,948	43.7%

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount. The variance in Personal Services expenditures during the 1st and 2nd quarters was 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.