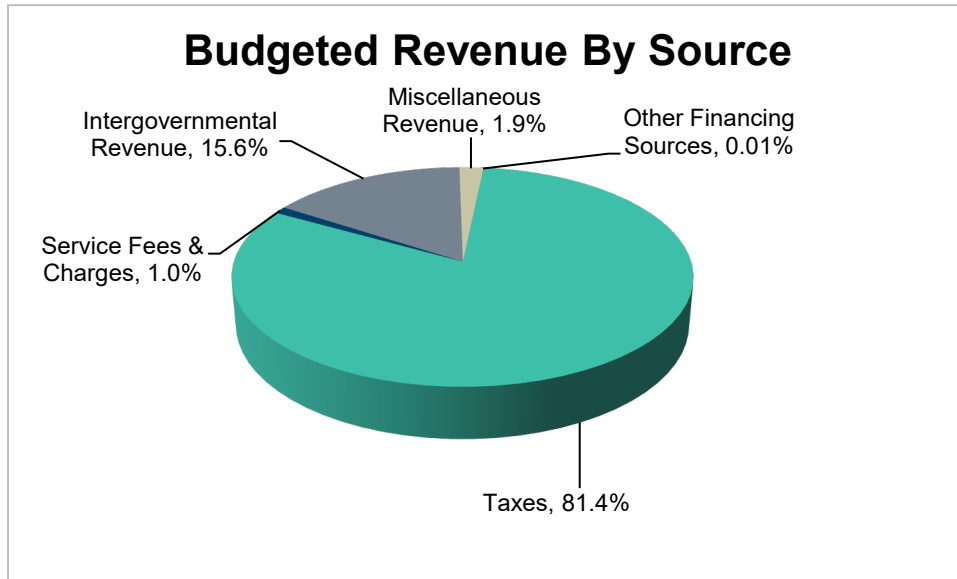
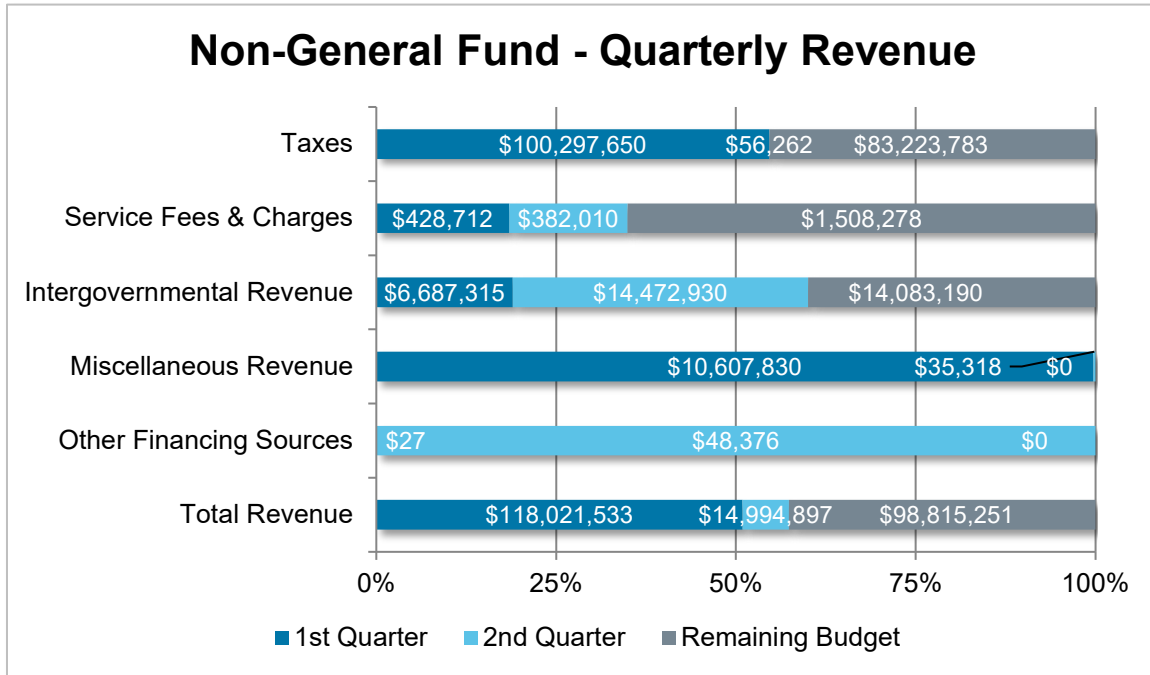


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Board of Developmental Disabilities is estimated to be **\$225,507,777** for 2022.
- 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.

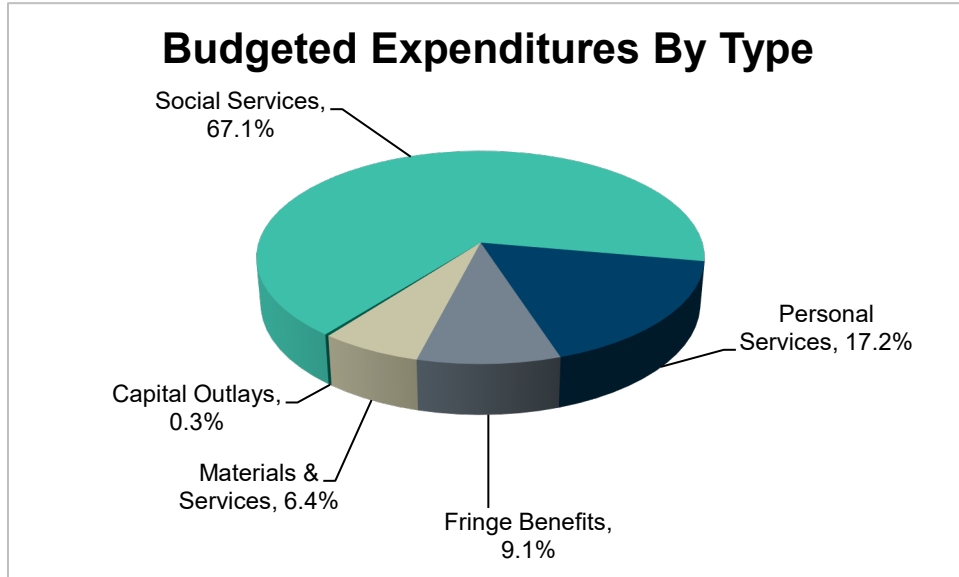


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$111,071,347	\$41,632,229	\$93,987,032	\$8,239,112	\$152,703,576	\$254,929,720
Current Year	\$118,021,533	\$14,994,897			\$133,016,430	\$225,507,777

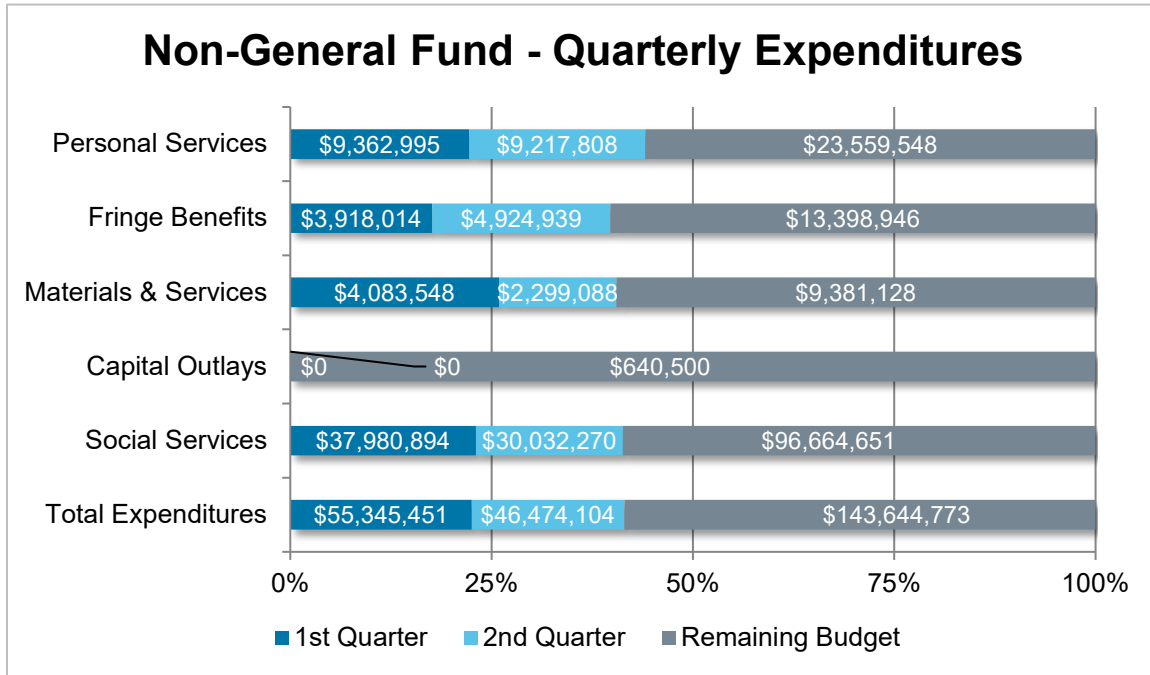
*Current year total represents revised budget.

- Second quarter revenue of **\$14,994,897** represents **6.7%** of the budgeted amount for the year. YTD revenue of **\$133,016,430** represents **59.0%** 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, 54.7% has been collected. Collections through the end of the 2nd quarter were \$4,306,506 or 4.5% above the prior year. The increase in revenue from 2021 to 2022 is primarily attributed to an increase in new construction.
- Intergovernmental Revenue was \$21,160,245 through the end of the 2nd quarter, which represents 60.0% of the budgeted amount. This represents a decrease of \$27,394,997 or 56.4% below the amount collected during the same period in 2021. The variance in revenue from the prior year is primarily due to the reconciliation of the 2017 and 2018 cost reports, which occurred in 2021.
- Miscellaneous Revenue was \$10,643,148 through the end of the 2nd quarter, which represents 244.8% 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 **\$245,464,329** for 2022.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$58,742,502	\$47,705,389	\$59,863,468	\$59,819,065	\$106,447,891	\$226,130,424
Current Year	\$55,345,451	\$46,474,104			\$101,819,556	\$245,464,329

**Current year total represents revised budget.*

- Second quarter expenditures of **\$46,474,104** represent **18.9%** of the budgeted amount for the year. YTD expenditures of **\$101,819,556** represent **41.5%** of the budgeted amount for the year.
- Materials & Services expenditures totaled \$2,299,088 during the 2nd quarter, which represent 14.6% 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 during the 2nd 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 \$30,032,270 within Social Services during the 2nd quarter, which represents 18.2% of the budgeted amount. Of the amount expended, \$23,792,599 million or 79.2% was for Board and Care and \$4,772,110 million or 15.9% was for Social Services.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$9,724,696	\$9,362,995	96.3%
2 nd Quarter	\$9,724,696	\$9,217,808	94.8%
3 rd Quarter	\$11,345,479		
4 th Quarter	\$11,345,479		
Total	\$42,140,350	\$18,580,802	44.1%

- There were twelve pay periods through the end of the 1st quarter, which would equate to 46.2% of the budgeted amount. The variance in Personal Services expenditures was due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0017-22	\$2,004,567	Supplemental	Non-Bargaining Increase
Certificate	\$757,243	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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