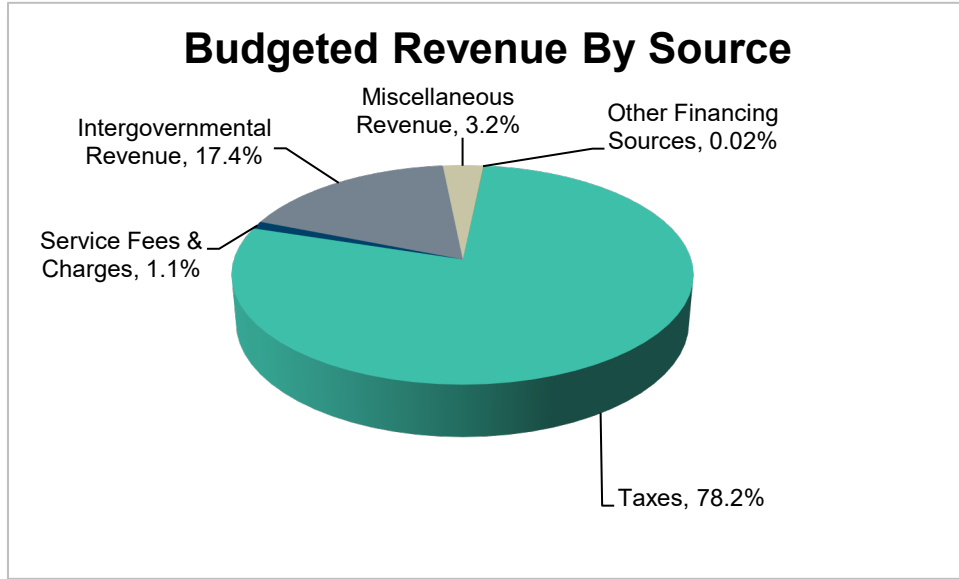
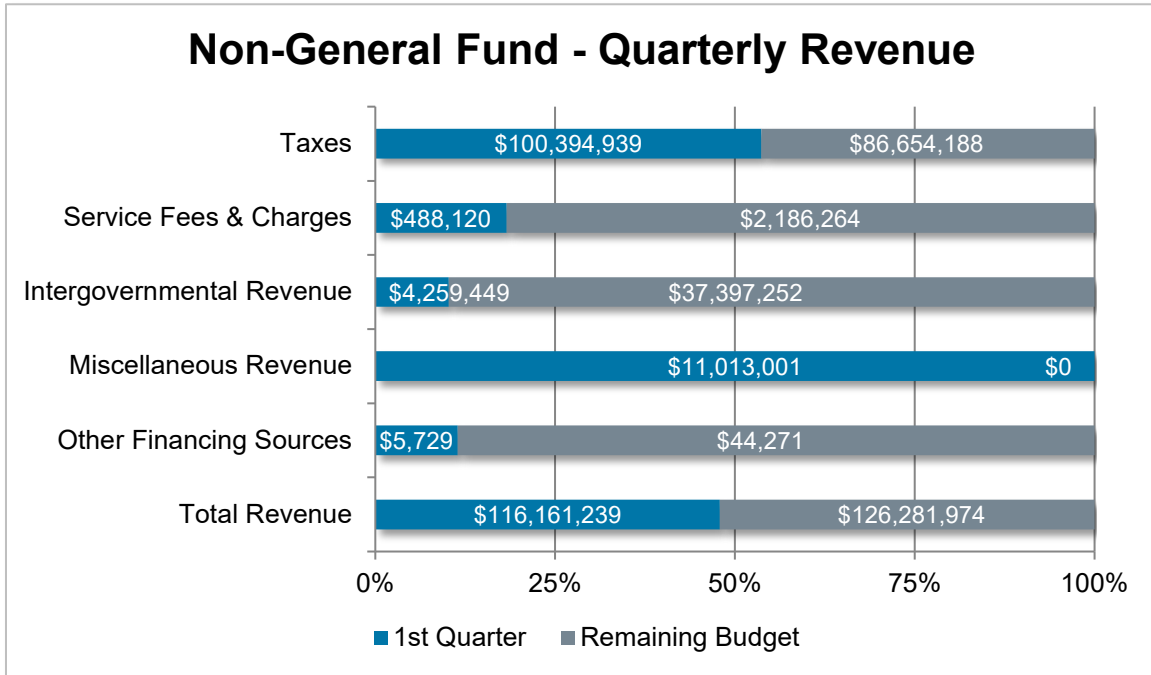


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Board of Developmental Disabilities is estimated to be **\$239,179,812** for 2024.
- 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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$104,273,858	\$30,974,679	\$92,393,714	\$24,409,931	\$104,273,858	\$252,052,182
Current Year	\$116,161,239				\$116,161,239	\$239,179,812

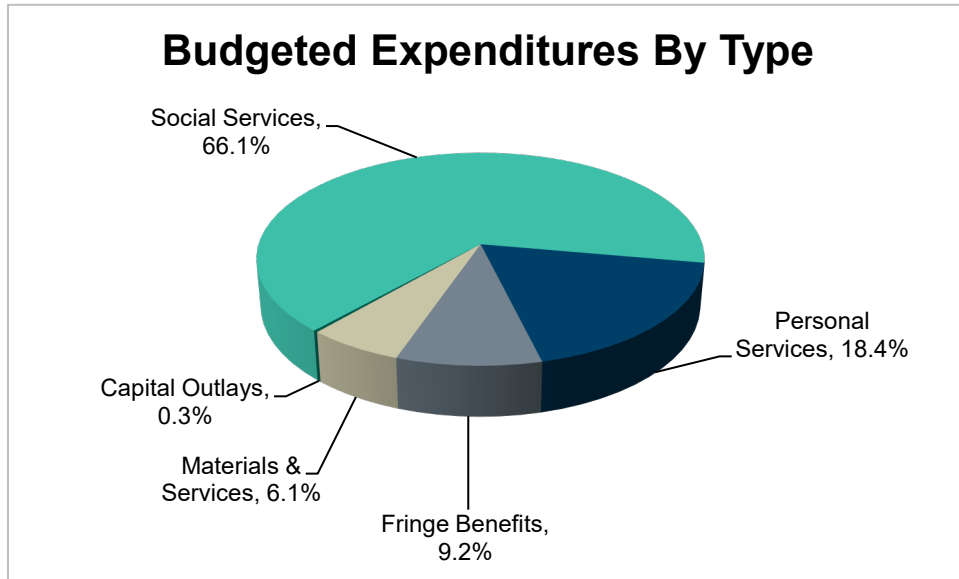
\*Current year total represents revised budget.

- YTD revenue of **\$116,161,239** represents **48.6%** of the budgeted amount for the year. The change from the prior year is primarily due to higher than anticipated revenue for the reconciliation of prior year funds for Medicaid services and to support the direct support professionals pay raise.

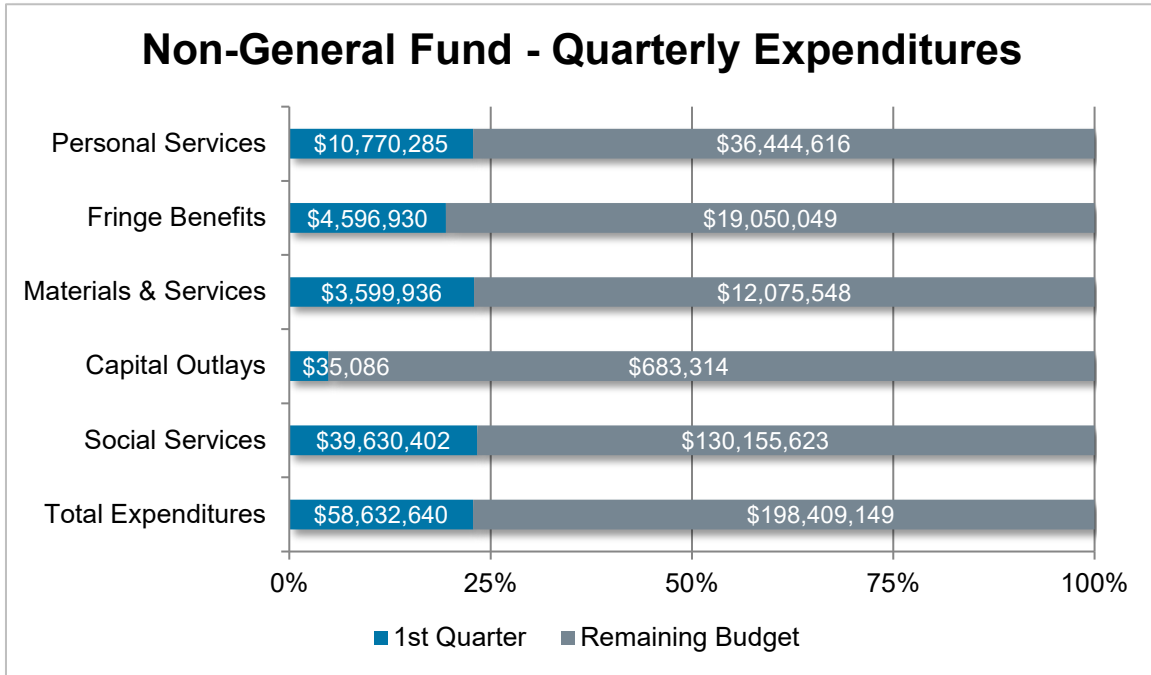
### Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Real Estate Tax	Taxes	\$99,994,881	86.1%
Medicaid Reconciliation	Miscellaneous Revenue	\$10,608,331	9.1%
State Reimbursement – Supported Living	Intergovernmental Revenue	\$2,183,926	1.9%
State Reimbursement – School Age	Intergovernmental Revenue	\$735,691	0.6%
Federal Reimbursement – Medicaid Administrative Claim	Intergovernmental Revenue	\$639,181	0.6%

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Board of Developmental Disabilities are estimated to be **\$257,041,789** for 2024.



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$56,491,385	\$55,295,113	\$59,207,316	\$59,787,992	\$56,491,385	\$230,781,806
Current Year	\$58,632,640				\$58,632,640	\$257,041,789

*\*Current year total represents revised budget.*

- YTD expenditures of **\$58,632,640** represent **22.8%** of the budgeted amount for the year. The change from the prior year is primarily due to an increase in the local match percentage for Medicaid waivers.

### Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Board & Care	Social Services	\$28,066,537	47.9%
Social Services	Social Services	\$10,917,466	18.6%
Auditor & Treasurer Fees	Materials & Services	\$1,234,275	2.1%
Settlement Fees	Materials & Services	\$207,212	0.4%
DRETAC Fee	Materials & Services	\$207,212	0.4%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$10,895,746	\$10,770,285	98.8%
2 <sup>nd</sup> Quarter	\$12,711,704		
3 <sup>rd</sup> Quarter	\$10,895,746		
4 <sup>th</sup> Quarter	\$12,711,704		
<b>Total</b>	<b>\$47,214,901</b>	<b>\$10,770,285</b>	<b>22.8%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1<sup>st</sup> quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$10,120,306	94.0%
Termination Payouts	\$321,658	3.0%
Overtime	\$10,935	0.1%
Other Personal Services	\$317,387	2.9%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$2,029,728	Supplemental	Non-Bargaining Increase
0063-24	(\$2,134,394)	Certificate	Revised Property Tax Estimate