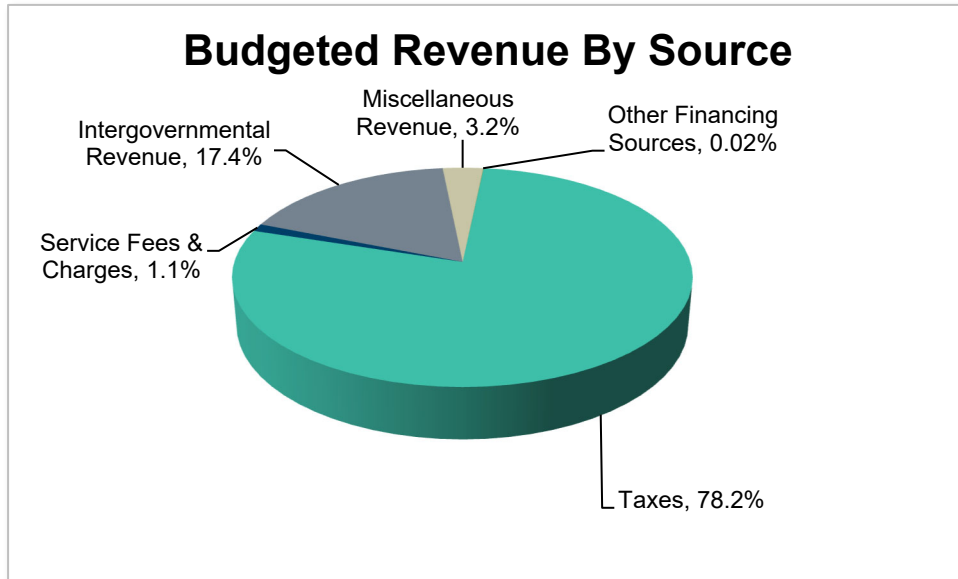
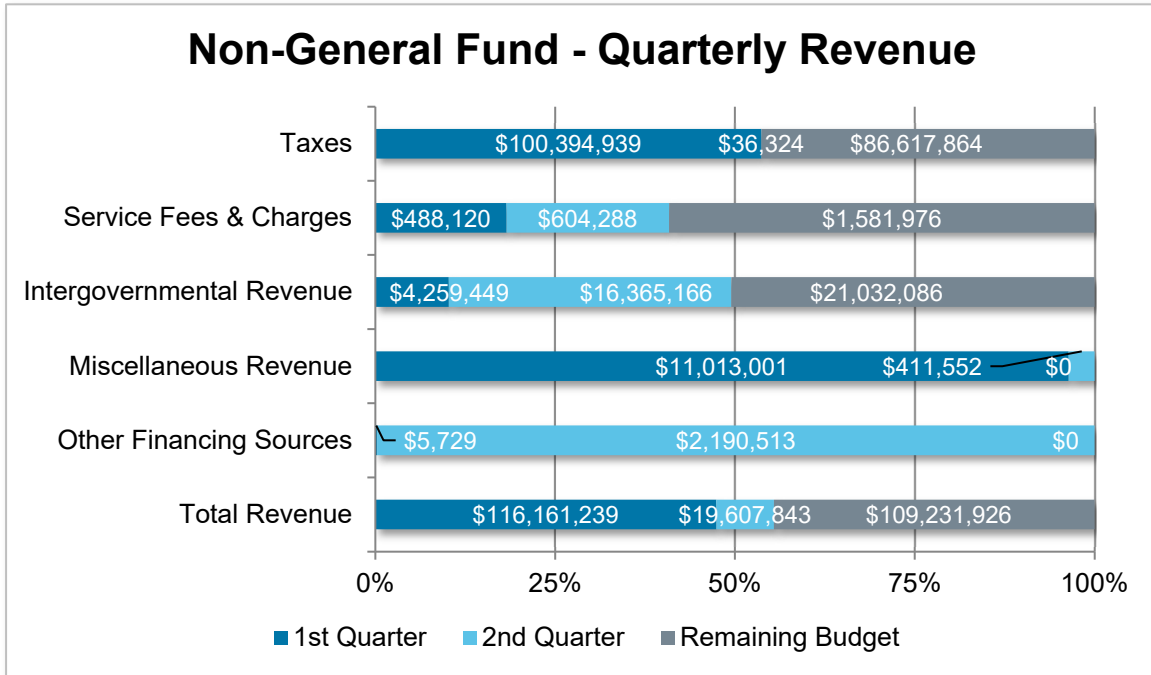


Non-General Fund – Revenue Analysis



- 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	\$135,248,537	\$252,052,182
Current Year	\$116,161,239	\$19,607,843			\$135,769,081	\$239,179,812

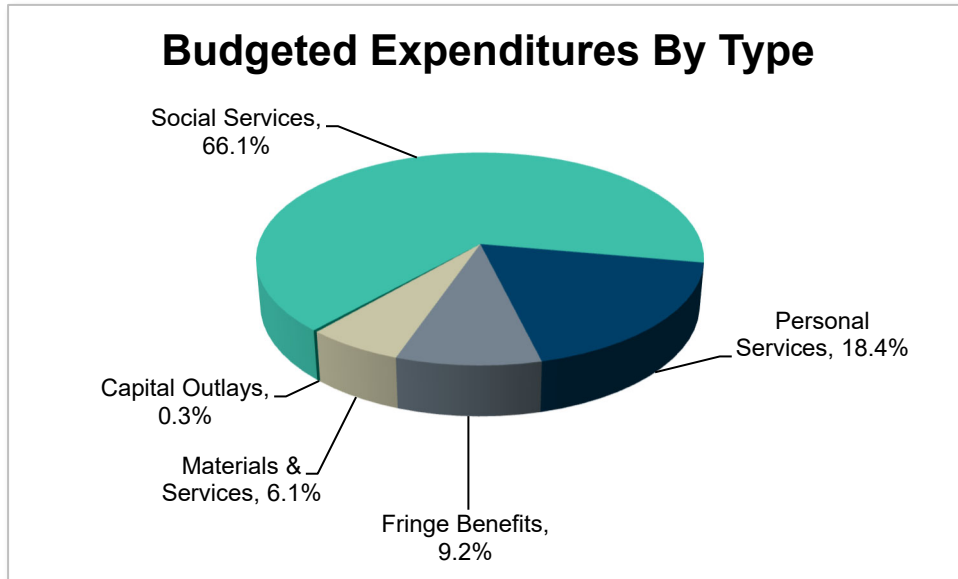
\*Current year total represents revised budget.

- YTD revenue of **\$135,769,081** represents **56.8%** of the budgeted amount for the year. There is no significant variance in overall revenue from the prior year.

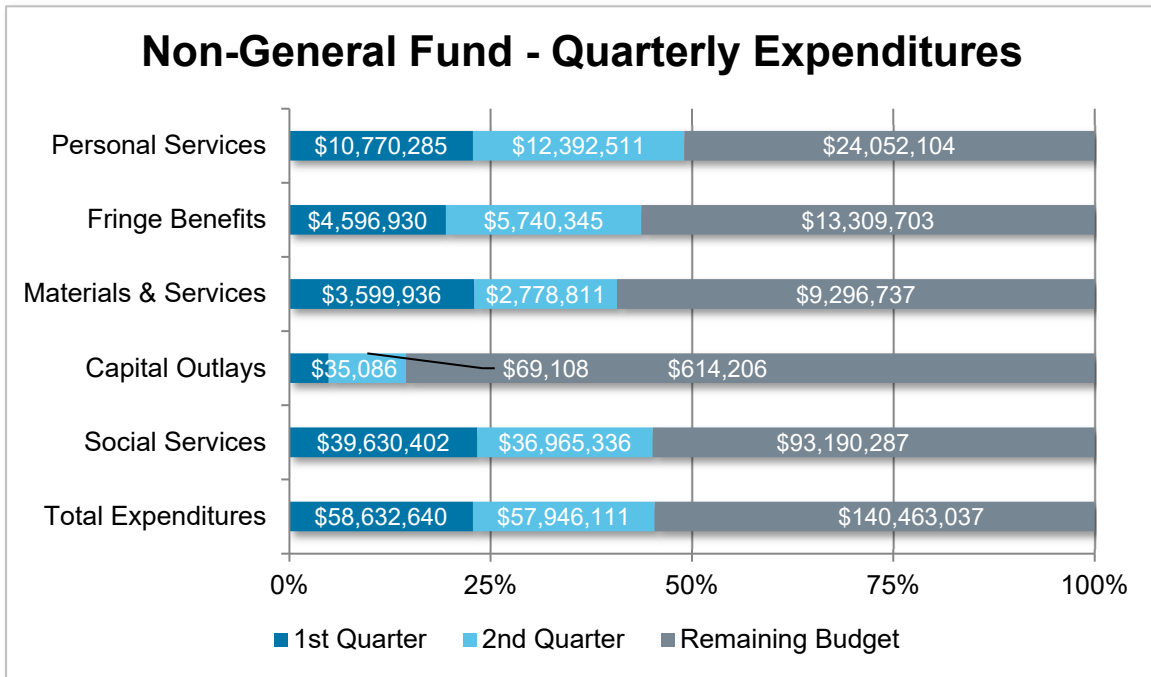
### Non-General Fund – Significant Revenue Sources

Description	Budget Category	YTD Amount	% of YTD Revenue
Real Estate Tax	Taxes	\$99,994,881	73.7%
Medicaid Reconciliation	Miscellaneous Revenue	\$10,608,392	7.8%
State Reimburse – Real Estate	Intergovernmental Revenue	\$8,746,656	6.4%
Federal Reimbursements	Intergovernmental Revenue	\$3,634,678	2.7%
State Reimbursement – Supplemental Living	Intergovernmental Revenue	\$2,200,966	1.6%

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	\$111,786,498	\$230,781,806
Current Year	\$58,632,640	\$57,946,111			\$116,578,752	\$257,041,789

\*Current year total represents revised budget.

- YTD expenditures of **\$116,578,752** represent **45.4%** 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	\$55,967,343	48.0%
Social Services	Social Services	\$19,538,706	16.8%
Auditor & Treasurer Fees	Materials & Services	\$1,238,718	1.1%
Maintenance & Repair	Materials & Services	\$842,410	0.7%
IT Software Subscription	Materials & Services	\$546,066	0.5%

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	\$12,392,511	97.5%
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>\$23,162,797</b>	<b>49.1%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Services expenditures during the first half of the year.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$21,884,556	94.5%
Termination Payouts	\$517,680	2.2%
Overtime	\$25,128	0.1%
Other Personal Services	\$735,432	3.2%

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)	Revenue Adjustment	Revised Property Tax Estimate