

**SUMMIT COUNTY DEVELOPMENTAL DISABILITIES BOARD
COMBINED WORK SESSION/REGULAR MONTHLY MEETING**

AGENDA

Administrative Board Room
2355 2nd Street, Cuyahoga Falls, OH
Monday, August 25, 2025
5:30 p.m.

WORK SESSION

DISCUSSION ONLY ITEMS

No discussion only items this month.

ACTION ITEMS FOR BOARD CONSIDERATION DISCUSSED PREVIOUSLY

The item below has been recommended for approval by the July and August Finance & Facilities Committee and the July Services & Supports Committee.

- I. 2026 SUMMIT DD BUDGET
Attachment #1

NEW ACTION ITEMS FOR BOARD CONSIDERATION

The items below have been recommended for approval by August Finance & Facilities Committee.

- II. 2025 BUDGET APPROPRIATION REQUEST
Attachment #2
- III. JULY FINANCIAL STATEMENTS
Attachment #3

BOARD MEETING

I. CALL TO ORDER – ROLL CALL

Cramer ____ Briggs ____ Youssef ____ Dodson ____ James ____ Gaugler ____ Ricks ____

II. CAUCUS - BOARD MEMBERS: ADDITIONAL AGENDA ITEMS

III. PUBLIC COMMENT

IV. APPROVAL OF MINUTES

A. JULY 17 15, 2025 (combined work session/regular board meeting)

Attachment #4

RESOLUTION #25-08-01 – Resolved that the Board approve the minutes of the July 17, 2025 work session/regular meeting.

Motion: _____ Second: _____

Discussion, if any.....

ROLL CALL VOTE IF VIRTUAL ATTENDEES:

Briggs ____ Youssef ____ Dodson ____ James ____ Gaugler ____ Ricks ____ Cramer ____

V. BOARD ACTION ITEMS

A. 2026 SUMMIT DD BUDGET

Attachment #1

RESOLUTION #25-08-02 – Resolved that the Board approve the Summit DD budget for calendar year 2026 in the amount of Ninety Three Million Two Hundred Ninety Seven Thousand Twenty One Dollars (\$93,297,021) for the Operating Fund, Seventy Eight Thousand Nine Hundred Forty Three Dollars (\$78,943) for the Gifts and Donations Fund, One Million Nine Hundred Twenty Nine Thousand Two Hundred Fifty Seven Dollars (\$1,929,257) for the Permanent Improvement Fund, Nine Million Six Hundred Fifty Nine Thousand Three Hundred Forty Seven Dollars (\$9,659,347) for the Medicaid Reserve Fund, and authorize positions of employment, as indicated in the 2026 HR/LR Staffing Report.

BE IT FURTHER RESOLVED that the Board approve up to Forty Six Million Six Hundred Ten Thousand Dollars (\$46,610,000) of the 2026 budget to pay the non-federal share of Medicaid expenditures for services under Ohio Revised Code Sections 5126.059 and 5126.0510. The Board acknowledges that payment of the non-federal share represents an ongoing financial commitment of the Summit County Developmental Disabilities Board.

BOARD MEETING *(continued)*

V. BOARD ACTION ITEMS *(continued)*

A. 2026 SUMMIT DD BUDGET *(continued)*

Motion: _____ Second: _____

Discussion, if any.....

ROLL CALL VOTE IF VIRTUAL ATTENDEES:

Youssef ____ Dodson ____ James ____ Gaugler ____ Ricks ____ Cramer ____ Briggs ____

B. 2025 BUDGET APPROPRIATION REQUEST **Attachment #2**

RESOLUTION #25-08-03 – Resolved that the Board approve an additional budget request in the amount of Four Million Six Hundred Forty One Thousand Seven Hundred Two Dollars (\$4,641,702), which is necessary to pay final Medicaid invoices for 2025.

Motion: _____ Second: _____

Discussion, if any.....

ROLL CALL VOTE IF VIRTUAL ATTENDEES:

James ____ Gaugler ____ Ricks ____ Cramer ____ Briggs ____ Youssef ____ Dodson ____

C. JULY FINANCIAL STATEMENTS **Attachment #3**

RESOLUTION #25-08-04 – Resolved that the Board approve the July financial statements.

Motion: _____ Second: _____

Discussion, if any.....

ROLL CALL VOTE IF VIRTUAL ATTENDEES:

Gaugler ____ Ricks ____ Cramer ____ Briggs ____ Youssef ____ Dodson ____ James ____

VI. SUPERINTENDENT'S REPORT

VII. PRESIDENT'S COMMENTS

VIII. ADJOURN

Summit County Developmental Disabilities Board

TOPIC SUMMARY REPORT

TOPIC	ISSUE/CONCERN	RECOMMENDATION
Approval of the 2026 Budget request.	2026 Budget request needs to be approved by the Board prior to submission to SSAB and County Council.	Approval of the 2026 Budget request in the amount of \$93,297,021 for the Operating Fund, \$78,943 for the Gifts and Donations Fund, \$1,929,257 for the Permanent Improvement Fund, and \$9,659,347 for the Medicaid Reserve Fund.
SUPPORTING DATA FOR RECOMMENDATION		
<p>The 2026 Budget request reflects revenue to decrease less than 1% and an increase in operating expenditures of 14% in comparison to the 2025 approved budget, and projects total deficit spending of approximately \$14.9m.</p> <p>Revenue is expected to be relatively flat overall with a small increase for Targeted Case Management reimbursement offset by an anticipated decrease in the Other Receipts and Refund categories to align with averages in prior years.</p> <p>The salary budget includes a reduction of six and one half (6.5) FTEs which is offset by an overall 3% wage increase.</p> <p>Employee benefit costs budgeted for 2026 includes an annual increase of 6% for medical insurance and no increase in dental insurance offset by the benefit of one premium holiday month for both medical and dental insurances. In addition, the budget for workers' compensation is increased compared to 2025.</p> <p>Medicaid Costs are budgeted to increase in line with state service cost projections. The increase in this line item is a reflection of the higher payment rates for waiver services to support individuals living in the community and who are funded through a Home & Community Based Services waiver, as well to account for typical waiver growth.</p> <p>Direct Contract Services line item includes funding from the local tax levy to provide non-Medicaid services & supports to individuals including but not limited to early childhood support, behavior supports in residential and day settings, speech and language expertise, technology supports, and continued investment in provider support. The budget for this line item is relatively flat when compared to the 2025 budget.</p> <p>The reduction in Indirect Contract services is in the areas of consulting and community awareness.</p> <p>The reduction in Equipment is due to an investment in computer hardware budgeted in 2025 not budgeted in 2026 as there is no need for the same in 2026.</p>		

Submitted By: Mira PoznaFor: Superintendent/Assistant Superintendent X Finance & Facilities CommitteeDate: August 13, 2025 Services & Supports Committee HR/LR Committee

Summit County Developmental Disabilities Board
TOPIC SUMMARY REPORT

Future facility costs will be paid with funds available in the Permanent Improvement Fund.

All other expenditure areas are expected to have no material change.

The budgeted 12/31/25 ending Operating Fund balance of \$47,995,477 less projected 2026 deficit spending results in a 12/31/26 projected fund balance of \$33,103,362.

Additionally, a request for approval of appropriations in other funds as attached.

**Recommended for approval by the July Services & Supports and
the July and August Finance & Facilities Committees.**

Submitted By: Mira Pozna

Date: August 13, 2025

For: Superintendent/Assistant Superintendent

 X Finance & Facilities Committee

 Services & Supports Committee

 HR/LR Committee

HR/LR Staffing Report – To support 2026 Budget
July 2025 Board Meeting

	2018	2019	2020	2021	2022	2023	2024	2025	2026
Budgeted Positions (Board Approved)	397	280.5	280.5	301.5	314.5	323	326.5	337	330.5

337 (2025 FTEs) + 4 Additions – 10.5 Reduction = 330.5

Detail				
Type	Position Reductions		Position Addition	
Non-bargaining – Management	2	Senior Manager, SSA (2)	1	SSA Manager
Non-bargaining – non-Management				
Bargaining unit	8.5	Admin Asst (2), Community Support Spec, Community Support Asst (2), Referral & Support Spec. (2), Developmental Specialist, Shipping Receiving Clerk (.5)	3	SSA Coordinator (3)
Total	(10.5)		4	

Revised 07/07/2025 LG

SUMMIT COUNTY DD BOARD
COMPARATIVE SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE
FOR THE SIX MONTHS ENDED JUNE 30, 2025 AND THE YEARS ENDING DECEMBER 31, 2026, 2025, AND 2024

	ACTUAL		BUDGET		\$ CHANGE PY BUDGET	% CHANGE PY BUDGET
	12/31/2024	6/30/2025	12/31/2025	12/31/2026		
OPERATING REVENUE						
PROPERTY TAXES	\$ 55,464,650	\$ 41,873,779	\$ 66,177,703	\$ 65,517,117	\$ (660,586)	-1.0%
REIMBURSEMENTS	11,627,500	3,327,309	10,520,000	10,528,000	8,000	0.1%
GRANTS	2,356,145	1,115,648	2,116,240	2,122,789	6,549	0.3%
CONTRACT SERVICES	328,855	317,590	100,000	207,000	107,000	100.0%
REFUNDS	8,294	24,051	12,500	10,000	(2,500)	100.0%
OTHER RECEIPTS	27,700	11,662	39,000	20,000	(19,000)	-48.7%
TOTAL REVENUE	\$ 69,813,144	\$ 46,670,039	\$ 78,965,443	\$ 78,404,906	\$ (560,537)	-0.7%
OPERATING EXPENDITURES						
SALARIES	\$ 21,607,114	\$ 11,469,349	\$ 23,229,072	\$ 23,884,542	\$ 655,470	2.8%
EMPLOYEE BENEFITS	9,857,446	5,532,720	10,413,033	11,259,721	846,688	8.1%
MEDICAID COSTS	36,605,234	18,234,526	36,112,056	46,610,000	10,497,944	29.1%
DIRECT SERVICE CONTRACTS	10,527,751	5,490,060	8,898,042	9,018,588	120,546	1.4%
INDIRECT SERVICE CONTRACTS	1,337,381	688,928	1,641,422	1,190,710	(450,712)	-27.5%
SUPPLIES	345,538	150,826	397,360	308,130	(89,230)	-22.5%
TRAVEL AND TRAINING	208,935	95,470	278,750	224,950	(53,800)	-19.3%
UTILITIES	183,675	98,099	201,000	210,000	9,000	4.5%
RENTALS	4,370	2,185	7,400	5,900	(1,500)	-20.3%
ADVERTISING	126,111	39,730	120,000	89,500	(30,500)	-25.4%
OTHER EXPENSES	325,463	267,001	365,435	346,980	(18,455)	-5.1%
EQUIPMENT	7,652	92,676	188,000	148,000	(40,000)	-21.3%
TOTAL EXPENDITURES	\$ 81,136,670	\$ 42,161,570	\$ 81,851,570	\$ 93,297,021	\$ 11,445,451	14.0%
NET REVENUES AND EXPENDITURES	\$ (11,323,526)	\$ 4,508,469	\$ (2,886,127)	\$ (14,892,115)		
	ACTUAL	ACTUAL	BUDGET	PROJECTED		
BEGINNING FUND BALANCE	\$ 62,205,130	\$ 50,881,604	\$ 50,881,604	\$ 47,995,477		
PLUS: REVENUE	69,813,144	46,670,039	78,965,443	78,404,906		
LESS: EXPENDITURES	(81,136,670)	(42,161,570)	(81,851,570)	(93,297,021)		
ENDING FUND BALANCE	\$ 50,881,604	\$ 55,390,073	\$ 47,995,477	\$ 33,103,362		

Description	2025 Approved Budget	2026 Proposed Budget	% Change From 2024 Budget	Notes
Revenue				
Property Taxes	\$ 66,177,703	\$ 65,517,117	-1.0%	Based on most current tax certificate provided by the SCFO.
Reimbursements	10,520,000	10,528,000	0.1%	Immaterial anticipated net change.
Grants	2,116,240	2,122,789	0.3%	Immaterial anticipated net change.
Contract Services	100,000	207,000	100.0%	Increase in waiver match portion of waivers allocated for needs of the Children Services Board.
Other Receipts and Refunds	51,500	30,000	-41.7%	Decrease in budget to align with average in prior years.
Total Revenue	\$ 78,965,443	\$ 78,404,906	-0.7%	
Expenditures				
Salaries	23,229,072	23,884,542	2.8%	A net reduction of six and one half (6.5) FTEs offset by an average 3% wage increase. In addition, the 2025 FTE headcount included four (4) positions that did not have their full salary costs reflected within the salary line item and are now fully allocated.
Employee Benefits	10,413,033	11,259,721	8.1%	Assumed a 6% increase in medical insurance offset by the benefit of one premium holiday month for both medical and dental insurance, and an increase in workers' compensation insurance.
Waiver Match and Waiver Admin Fee	36,112,056	46,610,000	29.1%	Increase in Medicaid waiver rates for DSP wage increases beginning 1/1/2024, increased needs of individuals in addition to typical waiver growth.
Direct Service Contracts	8,898,042	9,018,588	1.4%	Immaterial anticipated net change.
Indirect Service Contracts	1,641,422	1,190,710	-27.5%	Overall reduction in cost most notably in the areas of consulting and community awareness.
Supplies	397,360	308,130	-22.5%	Overall reduction in costs.
Travel and Training Expense	278,750	224,950	-19.3%	Decrease in conference and mileage reimbursements.
Utilities	201,000	210,000	4.5%	Immaterial anticipated net change.
Rentals	7,400	5,900	-20.3%	Immaterial anticipated net change.
Advertising	120,000	89,500	-25.4%	Reduction as printed advertising is replaced with digital advertising at a lower cost.
Other Expenses	365,435	346,980	-5.1%	Immaterial anticipated net change.
Equipment	188,000	148,000	-21.3%	Reduction in new computer hardware.
Total Expenditures	81,851,570	93,297,021	14.0%	
Net Revenues and Expenditures	\$ (2,886,127)	\$ (14,892,115)		

Summit County DD Board
Appropriation Request for Other Funds
For the Year Ending December 31, 2026

Gifts and Donations Fund

Fund Balance as of 6/30/25	\$ 78,943
2026 Appropriation Request	\$ 78,943

Medicaid Reserve Fund

Fund Balance as of 6/30/25	\$ 9,659,347
2026 Appropriation request to help offset the increase in waiver match due to waiver rate increases.	\$ 9,659,347

Permanent Improvement Fund

Fund Balance as of 6/30/2025	\$ 1,429,257
2026 Appropriation Request	
Anticipated Capital Assistance awarded during 2025 (flow-through),	500,000
Potential permanent improvement building costs.	1,429,257
Total 2026 Appropriation Request	\$ 1,929,257

Summit County Developmental Disabilities Board

TOPIC SUMMARY REPORT

<i>TOPIC</i>	<i>ISSUE/CONCERN</i>	<i>RECOMMENDATION</i>
Request for approval of an additional appropriation in the Medicaid Costs line.	Additional appropriation necessary to pay the last quarter Medicaid waiver match and administrative fee invoices in 2025.	The Board approve an additional budget request in the amount of \$4,641,702 necessary to pay final Medicaid invoices for 2025.

SUPPORTING DATA FOR RECOMMENDATION

The Department of Developmental Disabilities (DODD) estimates waiver match obligation based on service authorizations as of the state fiscal year ending June 30. These estimates are billed to us on a quarterly basis throughout the state fiscal year 2025.

Throughout fiscal year 2025 service costs for individuals on waivers increased significantly. These increases were driven by greater individual needs and rate increases which were much higher than anticipated at the time the 2025 budget was developed.

The amount budgeted for calendar year 2025 was based on the quarterly waiver match amounts billed to us by DODD and increased for typical growth and rate increases. Because service costs were substantially higher than estimated there is a need for an additional appropriation in order to pay the final quarterly waiver match invoice and administrative fee

Recommended for approval by the August Finance & Facilities Committee.

Submitted By: Mira Pozna

Date: August 13, 2025

For: Superintendent/Assistant Superintendent

 X Finance & Facilities Committee

 Services & Supports Committee

 HR/LR Committee

SUMMIT COUNTY DD BOARD
SUMMARY OF REVENUE, EXPENDITURES AND FUND BALANCE
FOR THE SEVEN MONTHS ENDED JULY 31, 2025 AND 2024

	7/31/2025				ACTUAL 12/31/2024	7/31/2024			
	2025 ANNUAL BUDGET	2025 YTD ACTUAL	YTD \$ BUDGET REMAINING	YTD % BUDGET REMAINING		2024 ANNUAL BUDGET	2024 YTD ACTUAL	YTD \$ BUDGET REMAINING	YTD % BUDGET REMAINING
OPERATING REVENUE									
PROPERTY TAXES	\$ 66,177,703	\$ 41,873,779	\$ 24,303,924	36.7%	\$ 55,464,650	\$ 55,568,694	\$ 28,556,022	\$ 27,012,672	48.6%
REIMBURSEMENTS	10,520,000	3,860,564	6,659,436	63.3%	11,627,500	11,141,000	5,266,987	5,874,013	52.7%
GRANTS	2,116,240	1,125,648	990,592	46.8% 1	2,356,145	1,753,429	873,864	879,565	50.2%
CONTRACT SERVICES	100,000	415,004	(315,004)	-315.0%	328,855	-	147,840	(147,840)	0.0%
REFUNDS	12,500	31,102	(18,602)	-148.8%	8,294	-	6,527	(6,527)	0.0%
OTHER RECEIPTS	39,000	12,229	26,771	68.6%	27,700	5,500	24,652	(19,152)	-348.2%
TOTAL REVENUE	\$ 78,965,443	\$ 47,318,326	\$ 31,647,117	40.1%	\$ 69,813,144	\$ 68,468,623	\$ 34,875,892	\$ 33,592,731	49.1%
OPERATING EXPENDITURES									
SALARIES	\$ 23,229,072	\$ 13,238,701	\$ 9,990,371	43.0%	\$ 21,607,114	\$ 21,720,516	\$ 12,522,784	\$ 9,197,732	42.3%
EMPLOYEE BENEFITS	10,413,033	6,433,721	3,979,312	38.2%	9,857,446	9,712,632	5,873,607	3,839,025	39.5%
MEDICAID COSTS	36,112,056	35,000,799	1,111,257	3.1% 2	36,605,234	32,614,918	27,771,905	4,843,013	14.8%
DIRECT CONTRACT SERVICES	9,060,389	6,802,634	2,257,755	24.9% 3	10,527,751	8,284,310	5,905,286	2,379,024	28.7%
INDIRECT CONTRACT SERVICES	1,479,075	771,224	707,851	47.9%	1,337,381	1,837,787	826,411	1,011,376	55.0%
SUPPLIES	397,360	187,629	209,731	52.8%	345,538	415,960	271,614	144,346	34.7%
TRAVEL AND TRAINING	278,750	111,949	166,801	59.8%	208,935	310,280	113,782	196,498	63.3%
UTILITIES	201,000	111,772	89,228	44.4%	183,675	189,000	116,879	72,121	38.2%
RENTALS	7,400	3,277	4,123	55.7%	4,370	10,000	3,277	6,723	67.2%
ADVERTISING	120,000	50,694	69,306	57.8%	126,111	118,000	75,441	42,559	36.1%
OTHER EXPENSES	365,435	267,761	97,674	26.7%	325,463	348,590	278,298	70,292	20.2%
EQUIPMENT	188,000	103,225	84,775	45.1%	7,652	8,000	1,598	6,402	80.0%
TOTAL EXPENDITURES	\$ 81,851,570	\$ 63,083,386	\$ 18,768,184	22.9%	\$ 81,136,670	\$ 75,569,993	\$ 53,760,882	\$ 21,809,111	28.9%
NET REVENUES AND EXPENDITURES	\$ (2,886,127)	\$ (15,765,060)			\$ (11,323,526)	\$ (7,101,370)	\$ (18,884,990)		
	BUDGET	ACTUAL							
BEGINNING FUND BALANCE	\$ 50,881,604	\$ 50,881,604							
PLUS: REVENUE	78,965,443	47,318,326							
LESS: EXPENDITURES	(81,851,570)	(63,083,386)							
ENDING FUND BALANCE	\$ 47,995,477	\$ 35,116,544							

Recommended for approval by the August Finance & Facilities Committee.

**SUMMIT COUNTY DD BOARD
NOTES TO FINANCIAL STATEMENT
FOR THE MONTH ENDED JULY 31, 2025
(Rounded)**

An evenly distributed monthly budget	8.3%
Evenly distributed budget remaining	41.7%

Current Month

Revenue:

1	Grants:	Keeping Families Together state grant award for crisis intervention training.	\$ 10,000
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Expenditures:

2	Medicaid Costs:	Payments to DODD for the following costs: Quarterly Medicaid waiver administrative fee, Quarterly Medicaid waiver match, Annual supplemental waiver match.	\$ 476,600 9,748,200 6,541,500
3	Direct Contract Services:	Payment of costs associated with the Summit DD sponsored Summer Work Program, Payment of Special O event and administrative expenses.	140,200 27,200

Year to Date

Expenditures:

Other Expenses:	Ohio Association of County Boards (OACB) 2025 annual dues. Payment to Wichert Insurance Company for the following insurance costs: Cyber insurance with Cincinnati Insurance Company, Director and officers and employment practices liability insurance with Cincinnati Insurance Company, Property & casualty, business automobile and umbrella coverage with Selective Insurance Company.	\$ 104,300 14,400 36,000 80,200
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