

ROSS COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

Finance Committee Meeting Minutes

May 8, 2026

CALL TO ORDER: The meeting was called to order at 8:36AM.

ROLL CALL: Board members in attendance were Katie Guba, and Dan Riddle. Others in attendance were Amy Beeler, Jared Halm, Jaluv Hoop, and Andrea Carroll

A. Revenue Overview:

- Property tax: Annual increases of 1-2% driven by new construction, not by property value increases.
- Pre-School Special Education: 2026 saw a dip in enrollment (Pioneer School) with expectations for recovery in 2027.
- Federal Programs/Medicaid Billing: Contracted Medicaid Billing Solutions to improve Targeted Case Management (TCM) efficiency.
- Efforts to add more staff positions to the MAC program.
- MAC revenue projected to rise with more staff participation, but cost report settlements remain unpredictable.
- Grants: Received \$645,000 Youth Resiliency Grant reimbursement in 2025; final \$105,000 to be applied for after renovations.

B. Expenditures:

- Personnel Costs: Salaries line for 2027 are lower due to 27 pays in 2026. This inflated 2026 budget by 4%. Salaries will drop in 2027, then increase by 3% COLA projection.
- Efforts to reduce excess padding personnel budget to better reflect actual needs and improve forecasting accuracy.
- Insurance: Assumed 10% annual increase.

- Waiver Match: Noted a significant cost spike in 2024; efforts ongoing to remove unused services from the PAWS system to reduce state invoice obligations.
- Contract Services: FCE line reduced after compliance and training changes.
- Continued focus on accurately forecasting occupational and pediatric therapy costs – major savings after provider changes.
- Program Innovations: Occupational Therapy provider is now community focus, integrating therapy into real world settings, supporting trauma-informed care and life-skills preparation for students.

C. Long – Term Financial Forecast:

- Cash Carryover: End of year cash carryover is improving versus previous projections.
- Deficit spending expected as post-COVID cash reserves are responsibly spent down to delay new levy requests.
- Targeted cash carryover level is 30-40% aligning with past practices and state expectations.
- Levy planning: Next targeted levy request moved to 2028, previously anticipated as early as 2026-2027.
- State policy changes and other counties' fiscal situations can impact local funding.
- DD Boards with schools spend a greater share of levy revenue on education, less on waiver match, compared to those without schools.
- SSA Department: Retention and experience of SSAs is critical, as high turnover reduces TCM revenue due to lower caseloads and activity from new staff.

D. Residential Fund Budget: Changed method allocating funds to residential fund. Previously done by diverting TCM revenue, now handled via transfers to ensure proper fund accounting. Transfers to residential fund for supported living, rent subsidy, are reassessed annually with a focus on maintaining a positive year-end balance.

E. Cost of Living Adjustment (COLA): Proposal for a 3% COLA increase in August.

Motion to Adjourn: Katie Guba made a motion to adjourn; seconded by Dan Riddle.

Next Financial Committee Meeting will be held Friday, October 30, 2026, at 8:30AM at the Administrative Building located at 167 West Main Street, Chillicothe, OH 45601.

A handwritten signature in cursive script, appearing to read "Katie Guba", written in black ink. The signature is positioned above a horizontal line.

Katie Guba, Secretary