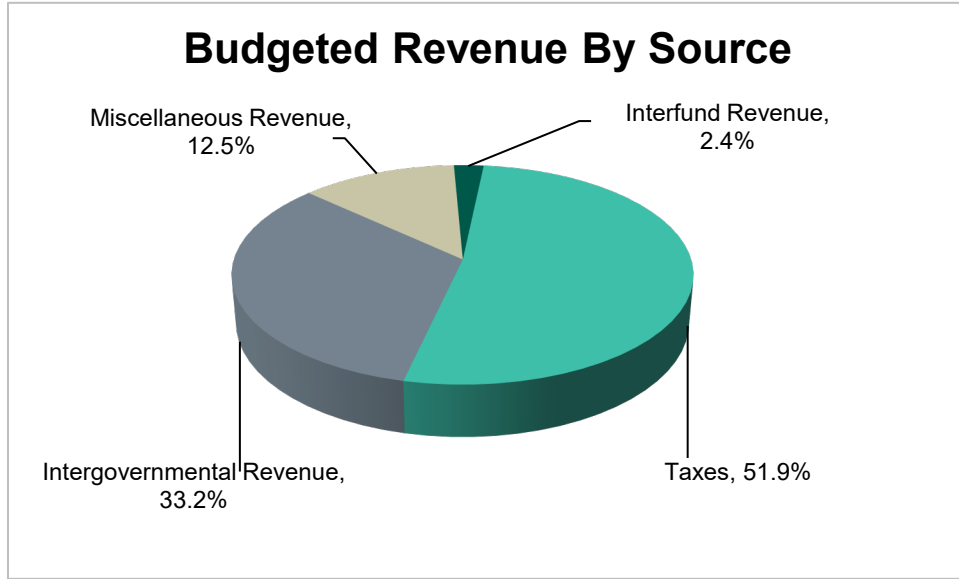
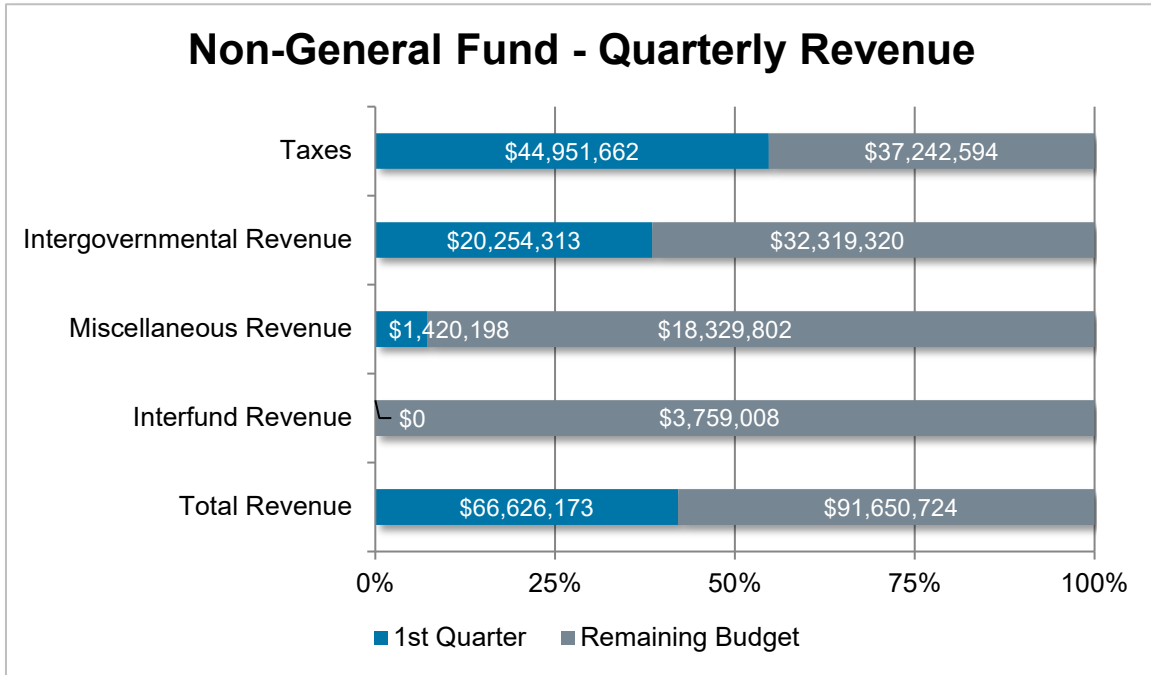


Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Alcohol Drug and Mental Health Board is estimated to be **\$158,276,897** for 2023.
- The main sources of non-general fund revenue for the Alcohol Drug and Mental Health Board are levy/local tax revenues, state revenues, federal revenues, local revenues, and other miscellaneous sources.

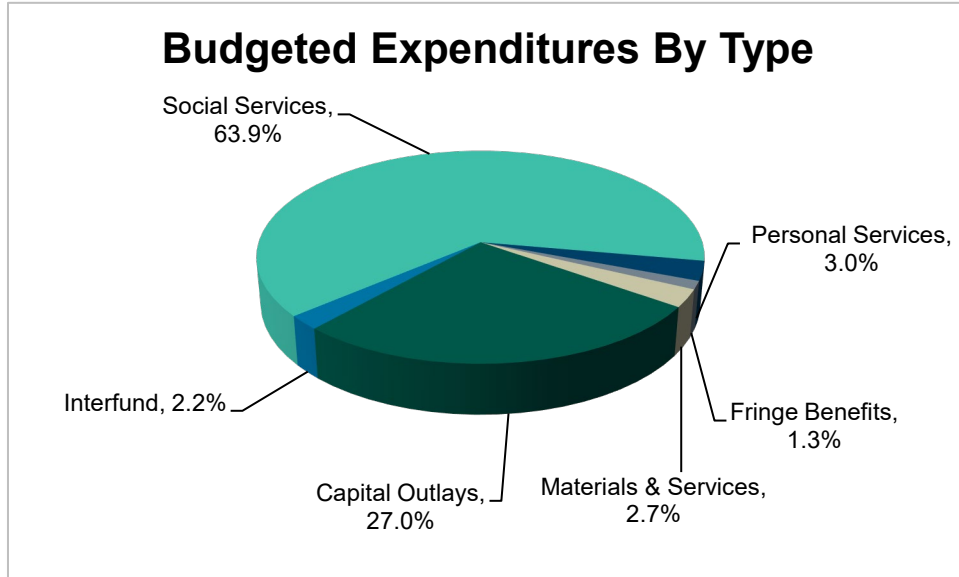


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$47,617,228	\$9,222,179	\$46,538,794	\$19,295,693	\$47,617,228	\$122,673,894
Current Year	\$66,626,173				\$66,626,173	\$158,276,897

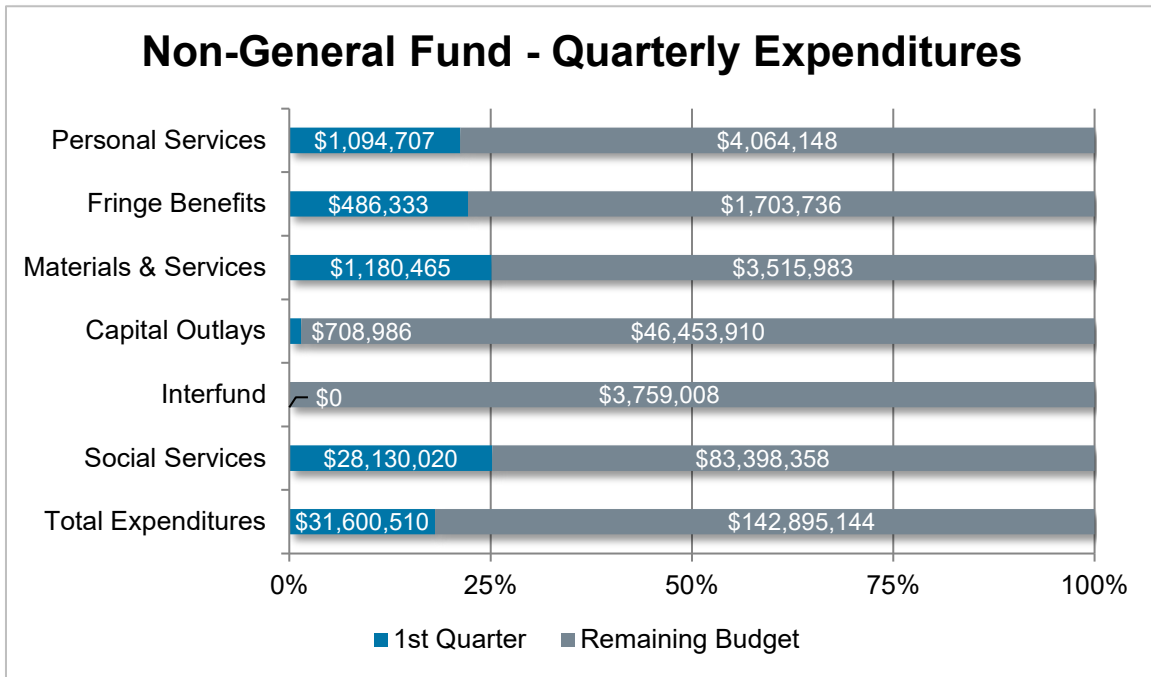
\*Current year total represents revised budget.

- First quarter revenue of **\$66,626,173** represents **42.1%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1<sup>st</sup> quarter, 54.7% has been collected. Collections in the 1<sup>st</sup> quarter were \$426,092 or 1.0% above the prior year. The increase in revenue from 2022 to 2023 was primarily attributed to an increase in new construction.
- Intergovernmental Revenue was \$20,254,313 in the 1<sup>st</sup> quarter, which represents 38.5% of the budgeted amount. This amount is \$17,234,578 or 570.7% higher than the prior year, mainly due to the receipt of American Rescue Plan funding for the construction of the Franklin County Mental Health and Addiction Center (the Crisis Center).
- Miscellaneous Revenue was \$1,420,198 in the 1<sup>st</sup> quarter, which represents 7.2% of the budgeted amount. This amount is primarily due to the receipt of funding for prevention education. The balance of funding in private foundation grants is anticipated to be received later in the year.
- Interfund Revenue of \$3,759,008 is anticipated later in the year for support of the Crisis Center.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Alcohol Drug and Mental Health Board are estimated to be **\$174,495,654** for 2023.



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	\$26,816,926	\$23,854,388	\$19,269,717	\$40,869,126	\$26,816,926	\$110,810,157
Current Year	\$31,600,510				\$31,600,510	\$174,495,654

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$31,600,510** represent **18.1%** of the budgeted amount for the year.
- Materials & Services expenditures were \$1,180,465 during the 1<sup>st</sup> quarter, which represent 25.1% of the budgeted amount. Of the amount expended, \$744,594 or 63.1% is due to various settlement fees associated with the property tax levy.
- Capital Outlays expenditures were \$708,986 during the 1<sup>st</sup> quarter, which represent 1.5% of the budgeted amount, mainly due to architectural and engineering and construction expenditures. The Capital Outlays budget includes \$46.5 million for building construction of the Crisis Center.
- Social Services expenditures were \$28,130,020 during the 1<sup>st</sup> quarter, which represent 25.2% of the budgeted amount. The expenditures are used to support non-Medicaid mental health, alcohol and drug treatment, and prevention services.
- Interfund expenditures of \$3,759,008 are anticipated later in the year. This represents the ADAMH contribution to the Crisis Center.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$1,190,505	\$1,094,707	92.0%
2 <sup>nd</sup> Quarter	\$1,388,923		
3 <sup>rd</sup> Quarter	\$1,190,505		
4 <sup>th</sup> Quarter	\$1,388,923		
<b>Total</b>	<b>\$5,158,855</b>	<b>\$1,094,707</b>	<b>21.2%</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. The variance in Personal Services expenditures during the 1<sup>st</sup> quarter was due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$169,874	Supplemental	Non-Bargaining Increase
0254-23	\$15,000,000	Revenue Adjustment	Coronavirus Local Fiscal Recovery funding for the Crisis Center
0053-23	\$352,050	Supplemental	Revenue Adjustment
0229-23	\$74,688	Revenue Adjustment	Revised Property Tax Estimate

Non-General Fund – Budget Corrective Items - Pending

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