

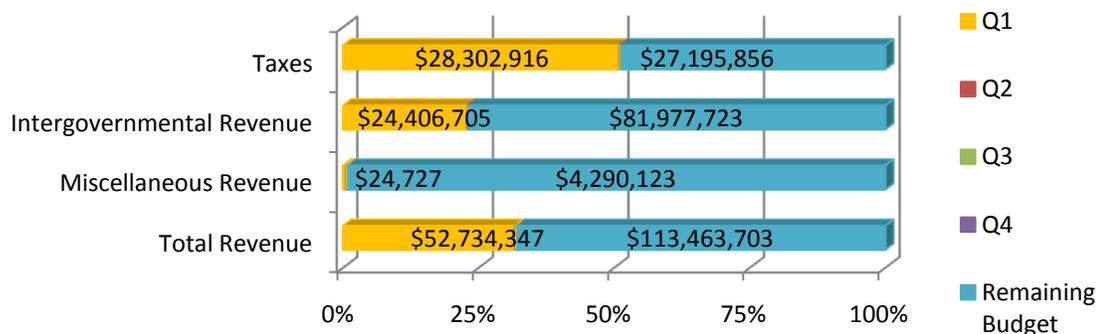
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for the Alcohol, Drug, and Mental Health (ADAMH) Board are: Levy/local tax revenues (includes personal property tax), Medicaid reimbursement, as well as State/Federal revenues, local revenues and other miscellaneous sources.

Non-General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$48,086,478	\$24,182,007	\$57,436,050	\$27,570,146	\$129,704,535	\$157,274,681
Current Year Actuals	\$52,734,347				\$52,734,347	\$166,198,050

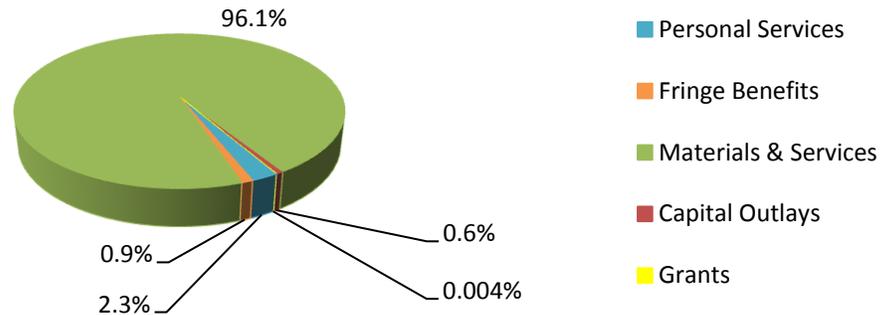
* Current year total represents revised budget.

- First quarter revenues of \$52,734,347 represent 31.7% of the budgeted amount for the year.
- Taxes are collected twice a year, in March and July. As of the 1st quarter, 52.97% has been collected. When compared with 2010, 51.42% was collected in the 1st quarter.
- Within the Intergovernmental Revenue, ADAMH received American Recovery and Reinvestment Act (ARRA) funds in the amount \$1,646,029 in the 1st quarter. These dollars support the Community Medicaid program.
- Miscellaneous Revenue is less than 25% as anticipated for 1st quarter, but will align with budget by 4th quarter.

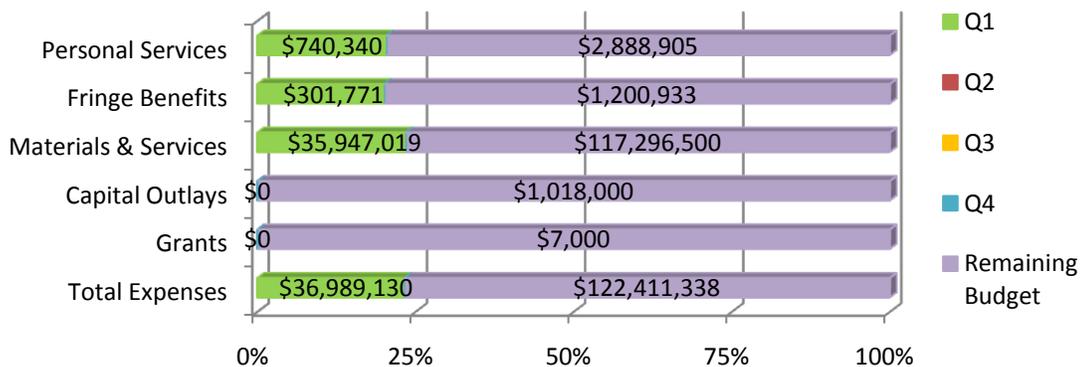
Note: 1st quarter budget analysis does not reflect potential impact of HB153 (SFY12-13 state budget).

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$34,580,977	\$38,635,648	\$35,345,272	\$33,980,960	\$34,580,977	\$142,542,857
Current Year Actuals	\$36,989,130				\$36,989,130	\$159,400,468

* Current year total represents revised budget.

- First quarter expenditures of **\$36,989,130** represent **23.2%** of the budgeted amount for the year.
- All Categories, excluding Capital Outlays, will align with the budget in the 3rd and 4th quarters.
- Within Materials and Services, ADAMH has spent \$1,868,313 in ARRA funds for Medicaid expenses in the 1st quarter.
- Capital Outlays includes a new Healthcare Claim System set to be in place by the 4th quarter. The current system cannot process Medicaid invoices which created a need for two systems and this has caused delays in processing claims.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$837,518	\$740,340	88.4%
2nd Quarter	\$837,518		
3rd Quarter	\$977,104		
4th Quarter	\$977,104		
Total	\$3,629,245	\$740,340	20.4%

- There were six pay periods in the 1st quarter of 2011. ADAMH's personal services are on target for the 1st quarter.

Budget Corrective Items

Approved

- A revenue estimate increase of \$180,914.91 was certified by the Budget Commission in the 1st quarter to reflect changes in the estimates for the property tax collections in the ADAMH Levy Fund (Fund 2111).

Pending

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

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- OMB is currently working with ADAMH and County Administration regarding any potential impacts of the state budget, House Bill 153 (as introduced), and the accelerated phase-out of the tangible personal property tax (TPPT) reimbursement. As of 4/19/11, the Ohio Department of Taxation anticipates a \$1,232,509 reduction from 2010 (\$4,749,896) to 2011 (\$3,517,387). For 2011, this is a \$680,614 reduction compared to ADAMH's 2011 budget estimate of \$4,198,001. As more information becomes available, it will be included in the next quarterly report.
- OMB is also working with ADAMH and County Administration regarding any potential impacts of the state budget, House Bill 153 (as introduced), and the accelerated phase-out of the Senate Bill 3 (Public Utility Deregulation) reimbursement. As of 4/19/11, the Ohio Department of Taxation anticipates a \$177,743 reduction from 2010 (\$355,487) to 2011 (\$177,744). For 2011, this is a reduction of \$177,743 compared to ADAMH's 2011 budget estimate of \$355,487. As more information becomes available, it will be included in the next quarterly report.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.