

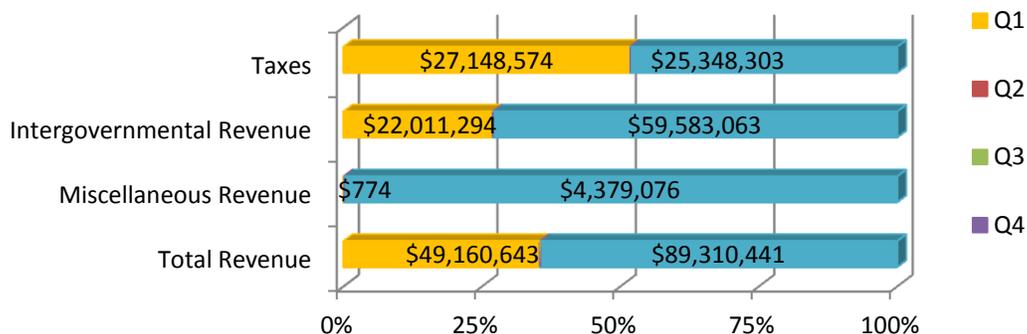
Non-General Fund Analysis

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 and Medicaid reimbursements.

Non-General Fund - Revenue



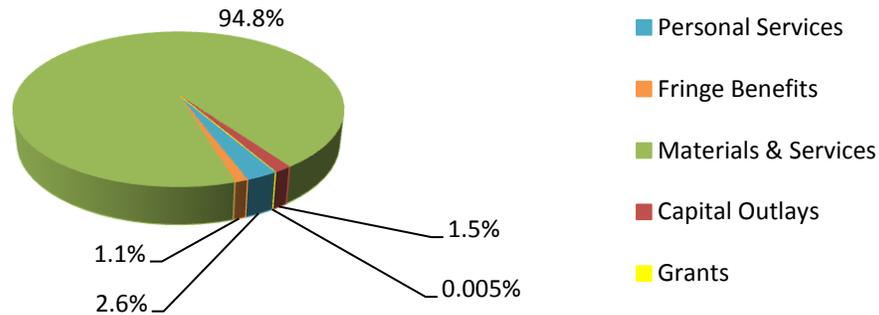
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$52,734,347	\$28,887,158	\$62,986,166	\$22,870,997	\$52,734,347	\$167,478,668
Current Year Actuals	\$49,160,643				\$49,160,643	\$138,471,084

* Current year total represents revised budget.

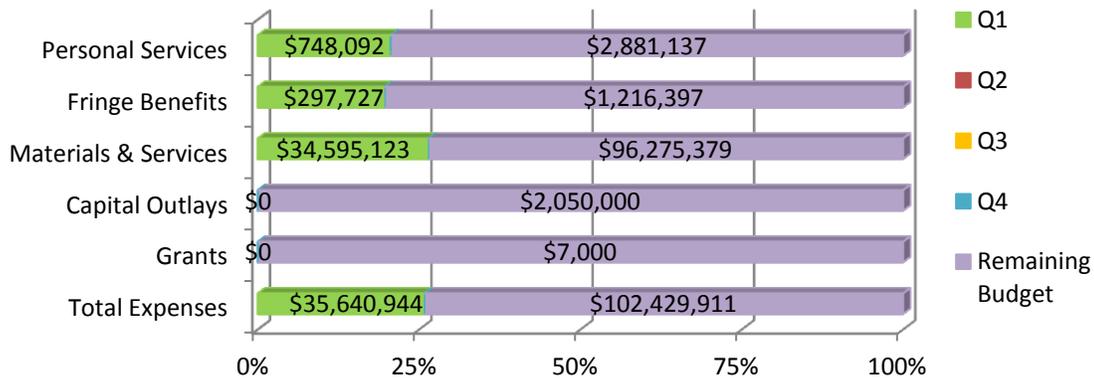
- First quarter revenues of **\$49,160,643** represent **35.5%** of the budgeted amount for the year.
- Revenues by source are impacted by the decrease in State funding. Intergovernmental Revenue made up 64.0% of revenue in the 2011 budget, but only accounts for 58.9% in 2012. Taxes were 33.4% of the budget in 2011, but have increased to 37.9% for 2012.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 51.7% has been collected. In 2011, 53.0% was collected in the 1st quarter.
- Miscellaneous Revenue is lower than anticipated for the 1st quarter but is expected to align with the budget by 4th quarter.

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	\$36,989,130	\$39,937,498	\$36,572,282	\$31,985,299	\$36,989,130	\$145,484,209
Current Year Actuals	\$35,640,944				\$35,640,944	\$138,070,855

* Current year total represents revised budget.

- First quarter expenditures of **\$35,640,944** represent **25.8%** of the budgeted amount for the year.
- The ADAMH Board expended \$34,595,123 within Materials & Services during the 1st quarter, which represents 26.4% of the 2012 budgeted amount. Of the amount expended during the 1st quarter, \$20,198,225 or 58.4% was related to Medicaid claims.
- Capital Outlays includes the purchase of a new healthcare information management system. The ADAMH Board has requested a resolution for a transfer of appropriations to Grants (see Budget Corrective Items - Pending below for further detail).

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$837,514	\$748,092	89.3%
2nd Quarter	\$977,100		
3rd Quarter	\$837,514		
4th Quarter	\$977,100		
Total	\$3,629,229	\$748,092	20.6%

- There were six pay periods in the 1st quarter of 2012, which would equate to 23.1% of the total budget. Personal Services are below the 1st quarter budget projections due to attrition and reassignment of duties to current staff. Given the uncertainty of the state budget and Medicaid in the upcoming State Fiscal Year, the ADAMH Board is taking this approach in controlling Personal Services costs to ensure they can maintain current staff.

Budget Corrective Items

Approved

- A revenue estimate decrease of \$2,985,404 was certified by the Budget Commission in the 1st quarter to reflect lower property tax collections in the ADAMH Levy Fund (Fund 2111) as a result of the decrease in property values.

Pending

- ADAMH Board has a pending resolution request to authorize a transfer of appropriations in the amount of \$2,000,000 from Capital Outlays to Grants in the ADAMH Levy Fund (Fund 2111) to support the purchase of a new healthcare information management system. The Franklin County ADAMH Board's 2012 budget includes \$2,000,000 in Capital Outlays to purchase a new system. However, the Franklin County ADAMH Board recently formed the Three C Recovery and Health Care Network Council of Government (COG) with Hamilton and Cuyahoga Counties, and each of the three participating Counties will contribute equal shares to the COG to purchase the system. The RFP has been issued through Hamilton County on behalf of the COG, with the hope of having the contract in place by July.
- ADAMH Board has a pending resolution request to authorize supplemental appropriations in the amount of \$650,000 in the ADAMH Local Fund (Fund 2112) to support a Multidimensional Family Therapy (MDFT) program through a contract with Maryhaven. The ADAMH Board will serve as an Administrative Services Organization for the grant, and the funding will be provided by Franklin County Children Services and Franklin County Domestic Relations & Juvenile Court.

Not Recommended

- There have not been any requests that were not approved to date.

Additional Budget Analysis and Budget Recommendations

- The ADAMH Board has realized reductions from in the current state budget and the accelerated phase out of the tangible personal property tax (TPPT) reimbursement, as well as reductions related to the transfer of Medicaid payments to the state. As a result of these reductions, 2012 budgeted revenue is 17.3% less than 2011 actual revenue for all funds.
- Based on this analysis, there are no recommendations for budget saving or organizational performance at this time.