

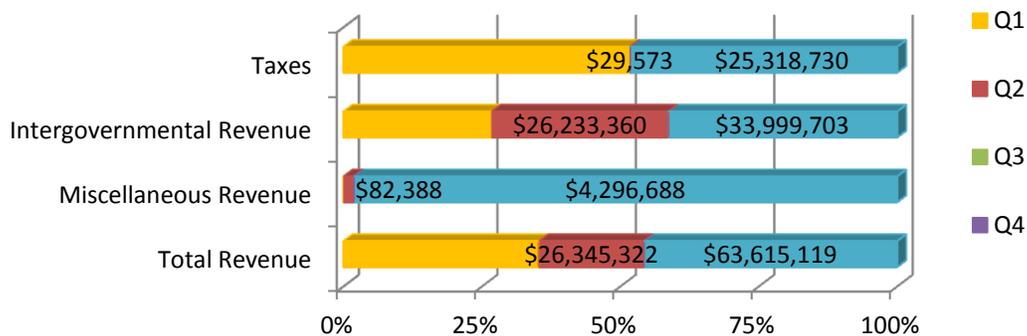
Non-General Fund Analysis

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	\$81,621,505	\$167,478,668
Current Year Actuals	\$49,160,643	\$26,345,322			\$75,505,965	\$139,121,084

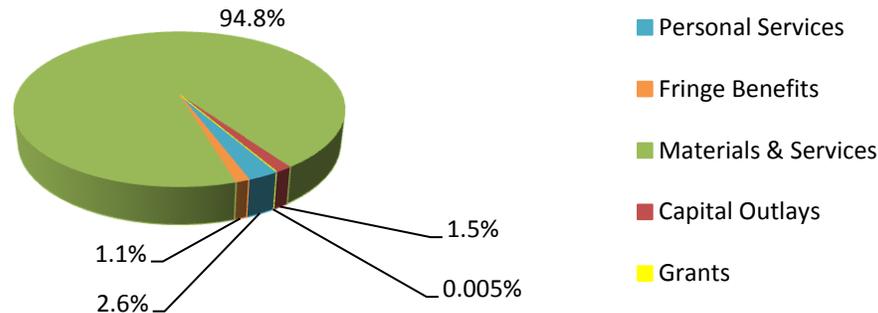
* Current year total represents revised budget.

- Second quarter revenues of **\$26,345,322** represent **18.9%** of the budgeted amount for the year. YTD revenues of **\$75,505,965** represent **54.3%** 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 59.1% in 2012. Taxes were 33.4% of the budget in 2011, but have increased to 37.7% for 2012.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 51.7% had been collected. House Trailer Tax, in the amount of \$15,905, and Personal Property Tax, in the amount of \$13,688, were collected in the 2nd quarter.

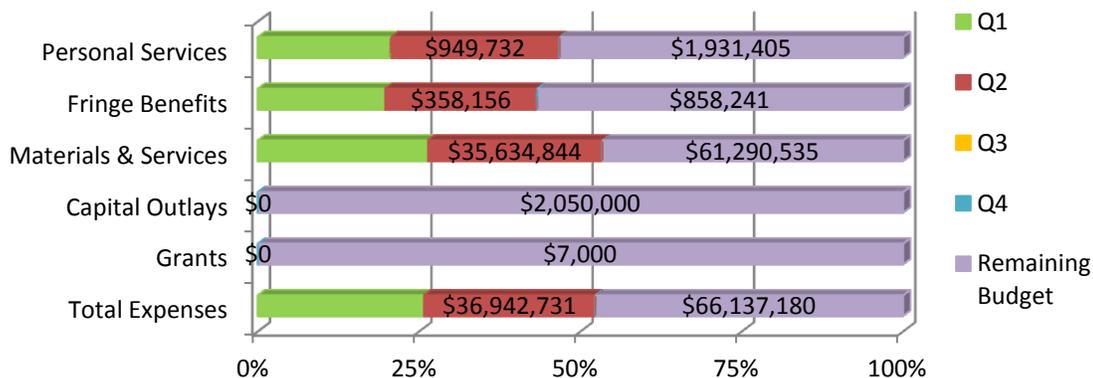
- The ADAMH Board received \$26,233,360 in Intergovernmental Revenue during the 2nd quarter, which represents 31.9% of the 2012 budgeted amount. Of the amount received in the 2nd quarter, 70.4% is related to state issued funds for Medicaid claims. Medicaid revenue should decrease throughout the rest of 2012 due to the elevation of Medicaid to the state effective July 1, 2012.
- The Miscellaneous Revenue budget includes \$4,379,850 as contingency revenue in support of budgeted contingency expenditures. Revenues collected YTD are consistent with previous years.

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	\$76,926,628	\$145,484,209
Current Year Actuals	\$35,640,944	\$36,942,731			\$72,583,675	\$138,720,855

* Current year total represents revised budget.

- Second quarter expenditures of **\$36,942,731** represent **26.6%** of the budgeted amount for the year. YTD expenditures of **\$72,583,675** represent **52.3%** of the budgeted amount for the year.
- The ADAMH Board expended \$35,634,844 within Materials & Services during the 2nd quarter, which represents 25.7% of the 2012 budgeted amount. Of the amount expended during the 2nd quarter, \$19,864,377 or 55.7% was related to Medicaid claims. Medicaid claims should decrease throughout the rest of 2012 due to the elevation of Medicaid to the state effective July 1, 2012.
- 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	\$949,732	97.2%
3rd Quarter	\$837,514		
4th Quarter	\$977,100		
Total	\$3,629,229	\$1,697,824	46.8%

- 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.
- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of the budget. There are no significant variances in Personal Services expenditures during this quarter.

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.
- In April 2012, the Auditor's Office declared a surplus of \$7,000,000 in the Real Estate Assessment (REA) Fund. The total amount received by the ADAMH Board was \$186,609, which was credited against the \$362,407 in first half settlement fees that were paid during the 1st quarter.
- Resolution No. 0323-12 authorized 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 serves 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.

Pending

- A transfer of appropriations in the amount of \$2,000,000 from Capital Outlays to Grants in the ADAMH Levy Fund (Fund 2111) will be approved in the 3rd quarter (Resolution No. 0508-12 on July 10) to support the purchase of a new healthcare information management system by the Three C Recovery and Health Care Network Council of Government (COG). The Franklin County ADAMH Board recently from the COG with Hamilton and Cuyahoga Counties

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.