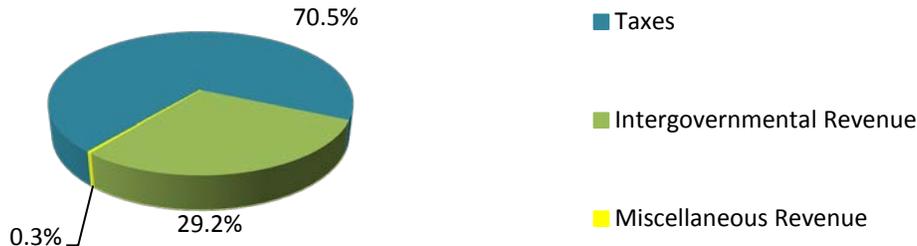


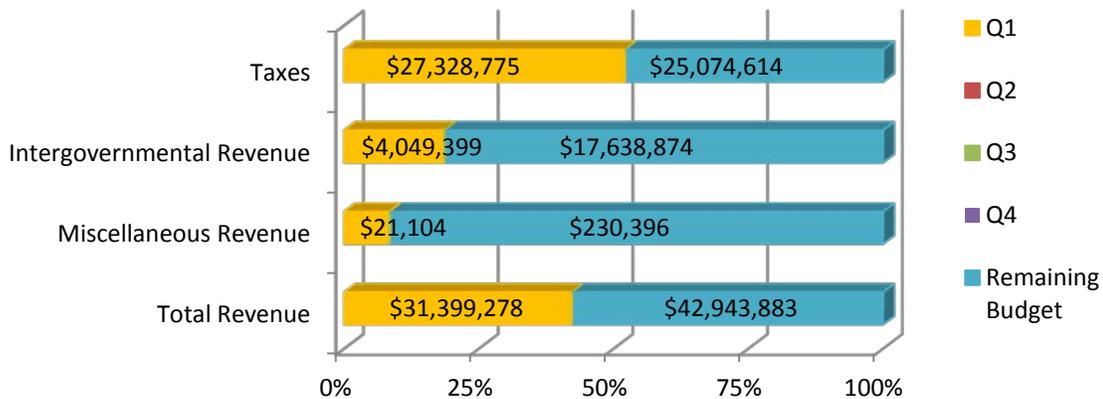
## Non-General Fund Analysis

### 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), State/Federal revenues, and local revenues.

### Non-General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$49,160,645	\$26,345,322	\$42,750,883	\$6,280,303	\$49,160,645	\$124,537,153
Current Year Actuals	\$31,399,278				\$31,399,278	\$74,343,161

\* Current year total represents revised budget.

- First quarter revenues of \$31,399,278 represent 42.2% of the budgeted amount for the year.
- Revenues by source are impacted by the State's elevation of the Medicaid program. Intergovernmental Revenue made up 58.9% of revenue in the 2012 budget, but only accounts for 29.2% in 2013. Taxes were 37.9% of the budget in 2012, but have increased to 70.5% for 2013.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1<sup>st</sup> quarter, 52.2% has been collected. In 2012, 51.7% was collected in the 1<sup>st</sup> quarter.

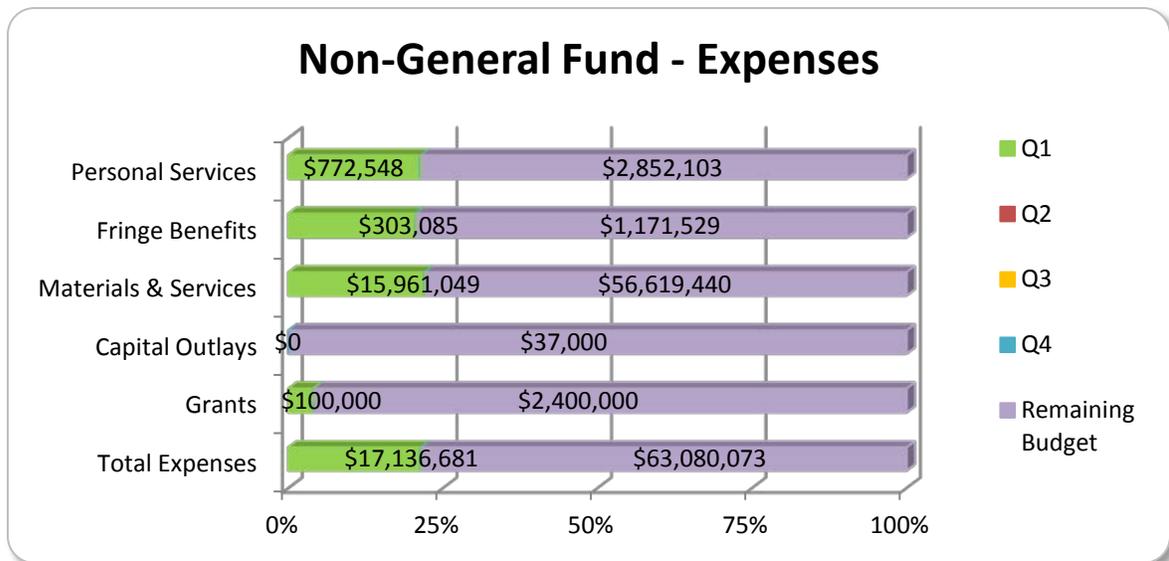
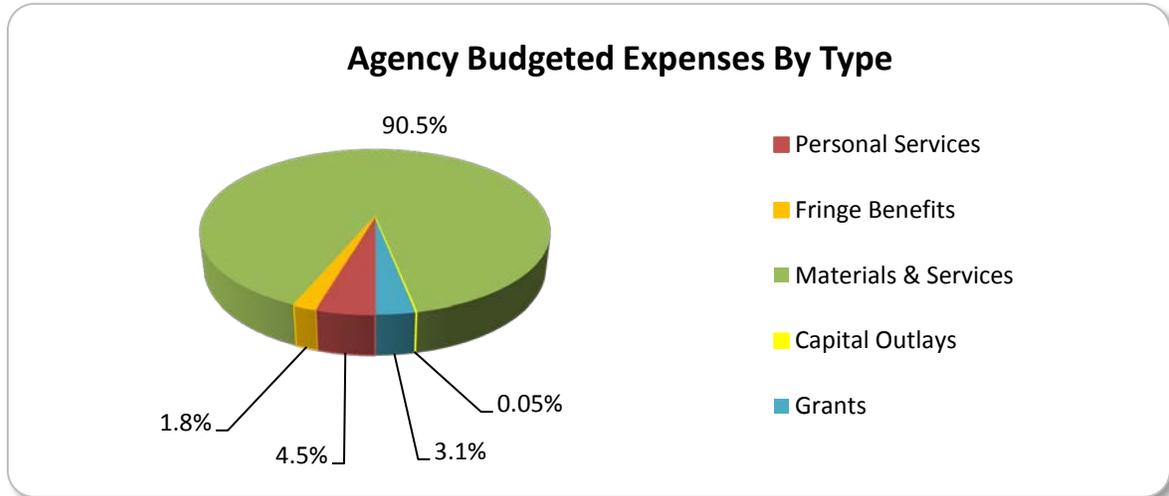


# OMB Quarterly Report

## 1<sup>st</sup> Quarter 2013 - ADAMH

- Intergovernmental and Miscellaneous Revenue is lower than anticipated for the 1<sup>st</sup> quarter but is expected to align with the budget by 4<sup>th</sup> quarter.

## Non-General Fund Analysis



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$35,640,946	\$36,942,732	\$29,313,040	\$12,748,274	\$35,640,946	\$114,644,992
Current Year Actuals	\$17,136,681				\$17,136,681	\$80,216,754

\* Current year total represents revised budget.

- First quarter expenditures of \$17,136,681 represent 21.4% of the budgeted amount for the year.
- The ADAMH Board expended \$15,961,049 within Materials & Services during the 1<sup>st</sup> quarter, which represents 22.0% of the 2013 budgeted amount. Of this amount, \$14,504,189 or 90.9% was related to non-Medicaid mental health, alcohol, and drug treatment and prevention services.
- Only 4.0% of the 2013 budgeted amount for Grants was expended in the 1<sup>st</sup> quarter due to a delay in the contract for the development of the SHARES system, an automated payment and management information system, by the Three C Recovery & Health Care Network.

## Non-General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$836,458	\$772,548	92.4%
2nd Quarter	\$975,868		
3rd Quarter	\$836,458		
4th Quarter	\$975,868		
<b>Total</b>	<b>\$3,624,651</b>	<b>\$772,548</b>	<b>21.3%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of budget. Based on the expenditures from the 1<sup>st</sup> quarter, Personal Services for ADAMH are on target with the budgeted amount.

### Budget Corrective Items

#### Approved

- A revenue increase of \$20,174 was certified by the Budget Commission in the 1<sup>st</sup> quarter to reflect the revised estimate for property tax collections in the 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

- ADAMH has realized reductions from the accelerated phase out of the tangible personal property tax (TPPT) reimbursement. As a result of these reductions, 2013 TPPT reimbursement budgeted revenue is 53.9% less than 2012 actual revenue in the Levy Fund (Fund 2111).