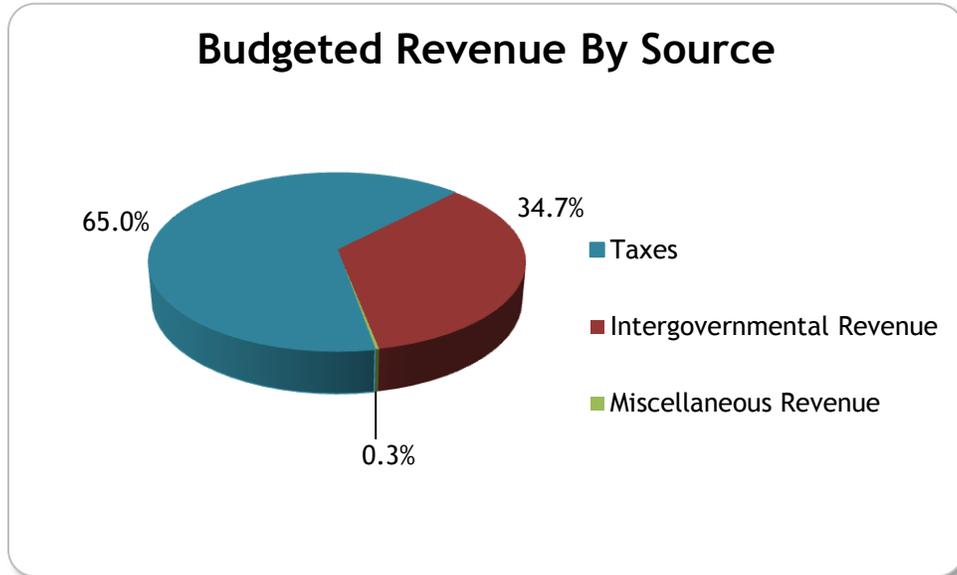
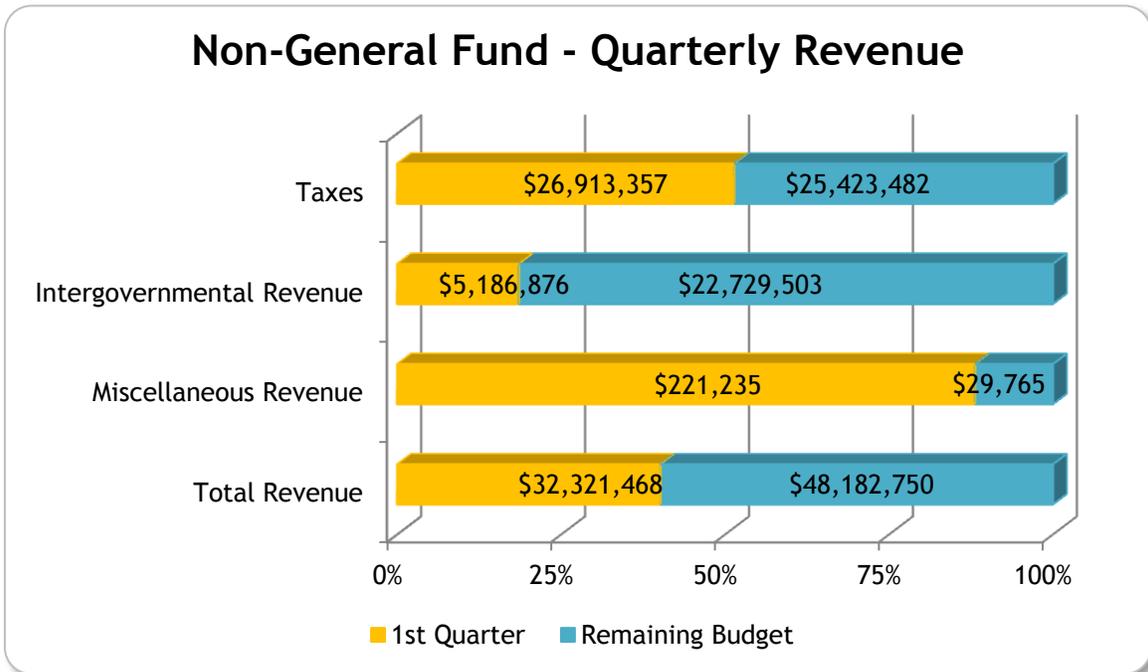


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Alcohol Drug and Mental Health Board is estimated to be **\$80,504,217** for 2014.
- The main sources of non-general fund revenue for the Alcohol Drug and Mental Health Board are: Levy/local tax revenues, State/Federal revenues, and other local revenues.

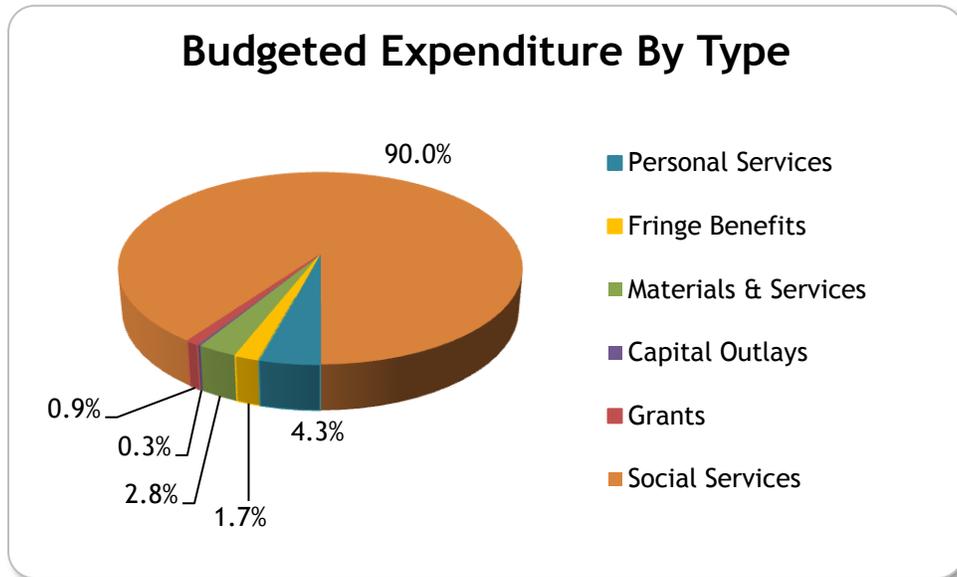


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$31,399,276	\$5,493,994	\$33,697,269	\$5,666,177	\$31,399,276	\$76,256,716
Current Year	\$32,321,467				\$32,321,467	\$80,504,217

**Current year total represents revised budget.*

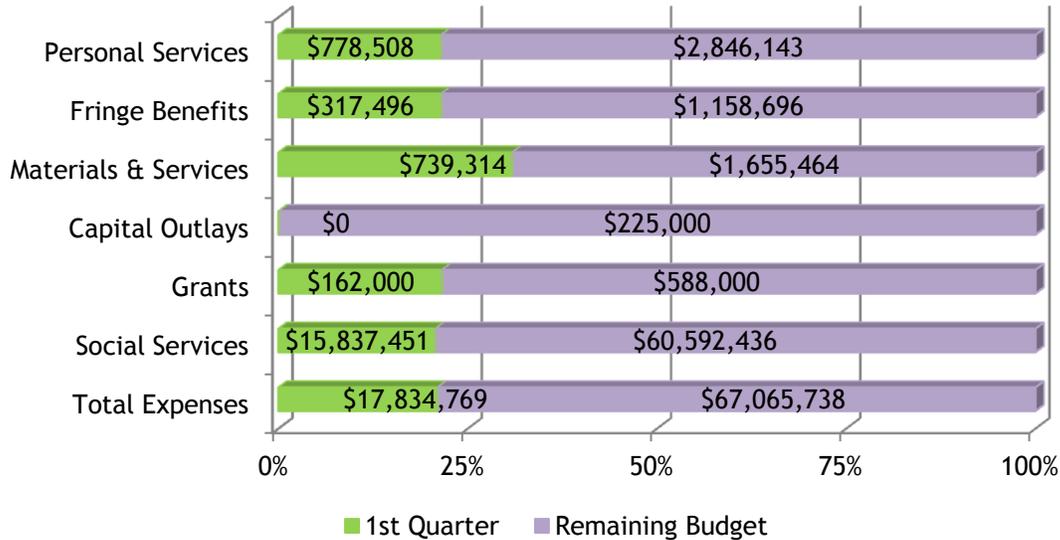
- First quarter revenue of **\$32,321,467** represents **40.2%** of the budgeted amount for the year. YTD revenue of **\$32,321,467** represents **40.2%** of the budgeted amount for the year.
- Revenues by source are impacted by ADAMH being awarded an additional \$7.2 million in State General Revenue Funds from the Ohio Department of Mental Health & Addiction Services (OhioMHAS) to support mental health, alcohol, and other drug treatment and prevention services. Intergovernmental Revenue made up 29.2% of revenue in the 2013 budget, but now accounts for 34.7% in 2014. Taxes were 70.5% of the budget in 2013, but have decreased to 65.0% for 2014.
- Taxes from the property tax levy are received twice a year, in March and August. As of the 1st quarter, 51.4% has been collected. In 2013, 52.2% was collected in the 1st quarter.
- Miscellaneous Revenue in the 1st quarter is \$221,235 or 88.1% of budget due to the reconciliation of 2012 payments to ADAMH providers.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Alcohol Drug and Mental Health Board are estimated to be **\$84,900,505** for 2014.
- Of the 2014 expenditure budget, 90.0% is in the new Social Services rollup for the provision of non-Medicaid mental health, alcohol, and drug treatment and prevention services.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$17,136,678	\$16,663,138	\$18,179,505	\$15,971,088	\$17,136,678	\$67,950,409
Current Year	\$17,834,767				\$17,834,767	\$84,900,505

*Current year total represents revised budget.

- First quarter expenditures of **\$17,834,767** represent **21.0%** of the budgeted amount for the year. YTD expenditures of **\$17,834,767** represent **21.0%** of the budgeted amount for the year.
- Materials & Services expenditures were a total of \$739,314 during the 1st quarter, which represents 30.9% of the budgeted amount. Of the amount expended, \$356,080 or 48.2% was related to Auditor & Treasurer Fees based on revenue received from the property tax levy and are collected twice a year, in March and August.
- The increase from 2013 actuals to the 2014 budgeted expenditures is due to the increase in the State General Revenue Funds from OhioMHAS and the plan to increase levy investment in mental health, alcohol, and drug treatment and prevention services. The ADAMH Board expended \$15,837,451 within Social Services during the 1st quarter, which represents 20.7% of the 2014 budgeted amount.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$836,458	\$778,507	93.1%
2 nd Quarter	\$975,868		
3 rd Quarter	\$836,458		
4 th Quarter	\$975,868		
Total	\$3,624,651	\$778,507	21.5%

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

Non-General Fund - Budget Corrective Items - Approved

- A revenue increase of \$773,438 was certified by the Budget Commission in the 1st quarter to reflect the revised estimate for property tax collections in the Levy Fund (Fund 2111).

Non-General Fund - Budget Corrective Items - Pending

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

Additional Budget Analysis

- In State Fiscal Year (SFY) 2014, ADAMH received approximately \$7.2 million in new board allocations from OhioMHAS. Board allocations allow ADAMH discretion to decide which network providers will receive funding as part of their community plan. If House Bill 483, part of the Mid-Biennium Review, is enacted as passed in the House, these funds will be reallocated and ADAMH will not be receiving these discretionary funds in SFY 2015. The funds are earmarked in the bill at the state level for specific services, such as step-down regional crisis stabilization units and recovery housing and prevention based resources statewide. The funds Franklin County will receive are to be determined. OMB will monitor the impact of H.B. 483 as it moves through the General Assembly.