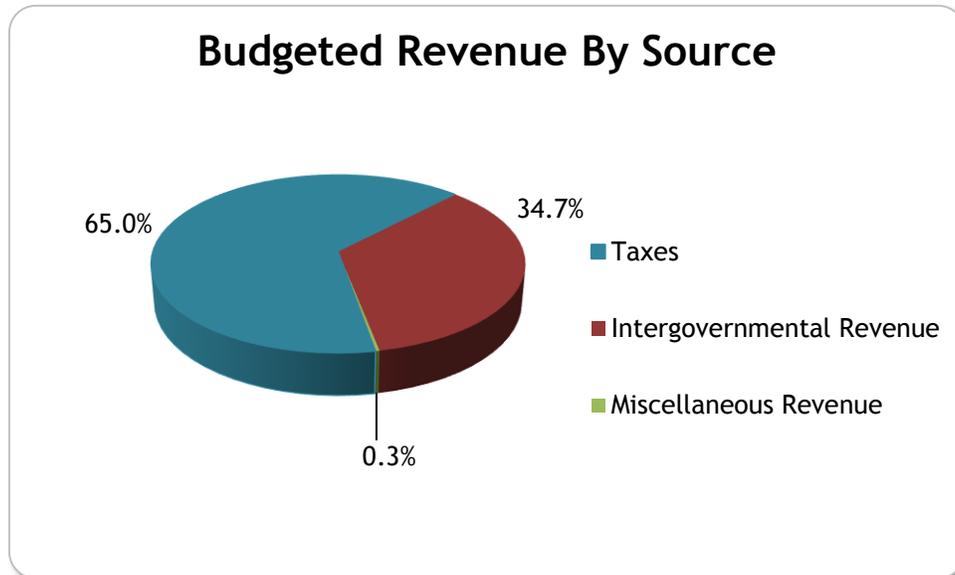
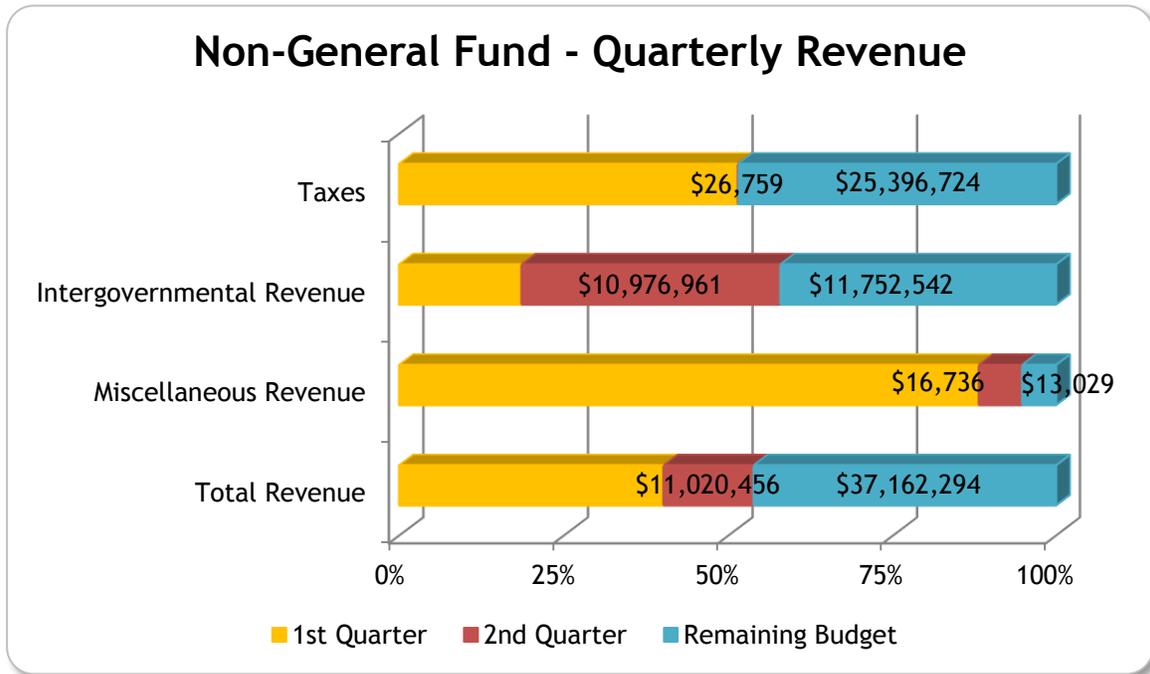


Non-General Fund - Revenue Analysis



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

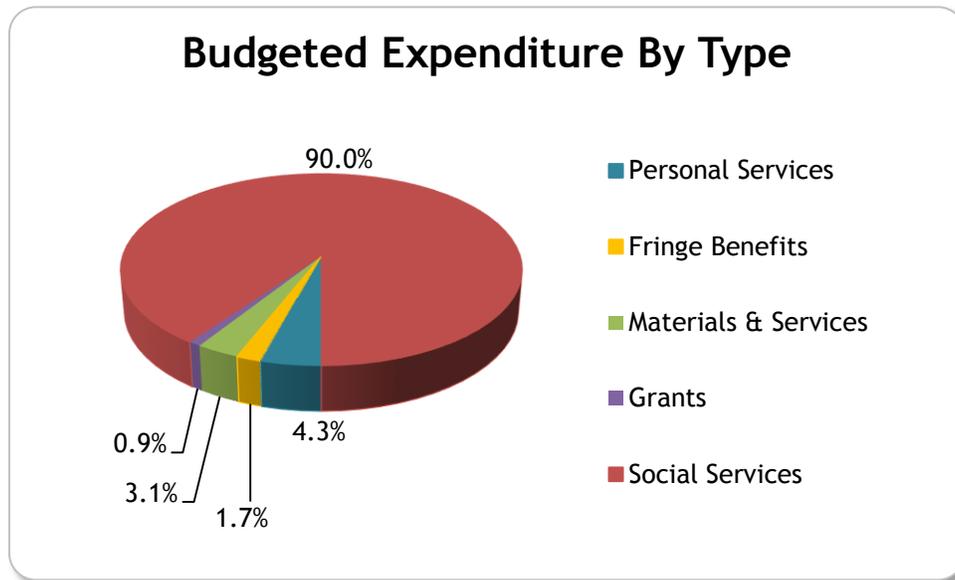


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$31,399,276	\$5,493,994	\$33,697,269	\$5,666,177	\$36,893,270	\$76,256,716
Current Year	\$32,321,467	\$11,020,455			\$43,341,922	\$80,504,217

*Current year total represents revised budget.

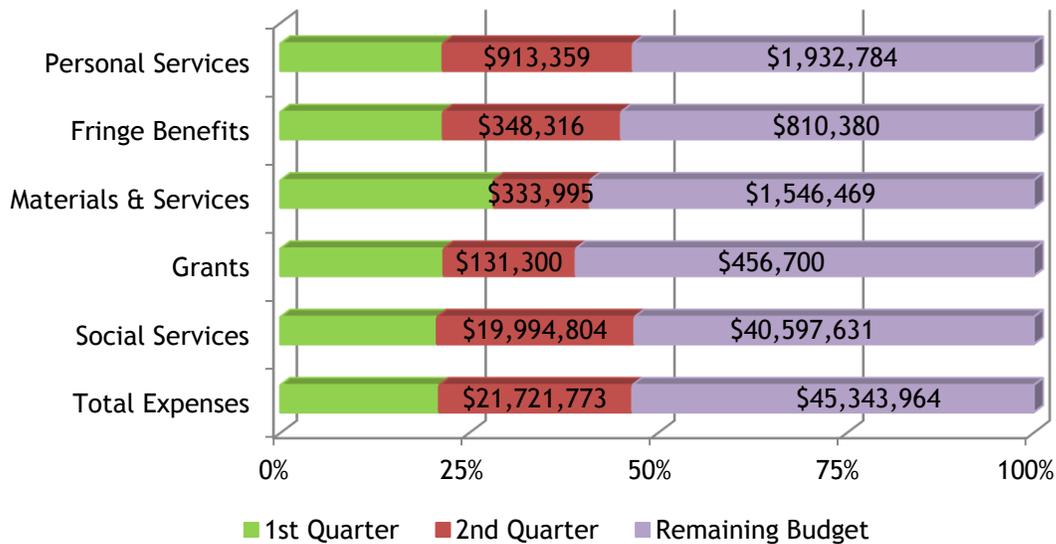
- Second quarter revenue of **\$11,020,455** represents **13.7%** of the budgeted amount for the year. YTD revenue of **\$43,341,922** represents **53.8%** of the budgeted amount for the year.
- Revenues by source were impacted by ADAMH being awarded an additional \$7.2 million in State General Revenue Funds for State Fiscal Year (SFY) 2014 from the Ohio Department of Mental Health & Addiction Services (OhioMHAS) to support mental health, alcohol, and other drug treatment and prevention services. However, with the passage of House Bill 483, part of the Mid-Biennium Review, ADAMH will not be receiving these discretionary funds in SFY 2015. The amount of the now non-discretionary state funds to be received by ADAMH has yet to be determined.
- 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. House Trailer Tax, in the amount of \$14,327, and Personal Property Tax, in the amount of \$7,026, were collected in the 2nd quarter.
- Miscellaneous Revenue through the 2nd quarter is \$237,971 or 94.8% 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	\$33,799,816	\$67,950,409
Current Year	\$17,834,767	\$21,721,771			\$39,556,538	\$84,900,505

*Current year total represents revised budget.

- Second quarter expenditures of **\$21,721,771** represent **25.6%** of the budgeted amount for the year. YTD expenditures of **\$39,556,538** represent **46.6%** of the budgeted amount for the year.
- Materials & Services expenditures were a total of \$1,073,309 through the 2nd quarter, which represents 41.0% of the budgeted amount. Of the amount expended, \$358,303 or 33.4% was related to Auditor & Treasurer Fees based on revenue received from the property tax levy.
- The increase from 2013 actuals to the 2014 budgeted expenditures is due to the increase in the State General Revenue Funds from OhioMHAS in SFY 2014 and the plan to increase levy investment in mental health, alcohol, and drug treatment and prevention services. The ADAMH Board expended \$35,832,255 within Social Services through the 2nd quarter, which represents 42.2% 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	\$913,359	93.6%
3 rd Quarter	\$836,458		
4 th Quarter	\$975,868		
Total	\$3,624,651	\$1,691,866	46.7%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. Based on the expenditures through the 2nd 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).
- Resolution No. 0327-14 authorized a transfer of non-general fund appropriations from Capital Outlays to Materials & Services in the Levy Fund (Fund 2111) in order to record the expenditures for a roof replacement and update to the HVAC system appropriately.

Non-General Fund - Budget Corrective Items - Pending

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

Additional Budget Analysis

- In 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. With the passage of House Bill 483, part of the Mid-Biennium Review, ADAMH will not be receiving these discretionary funds in SFY 2015. Instead, 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 these changes in state funding as more information becomes available.