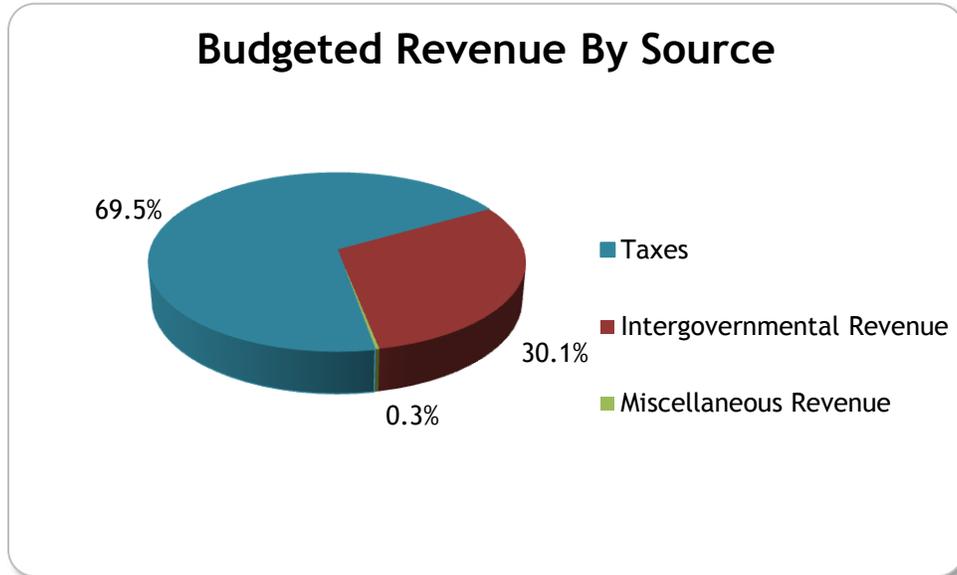
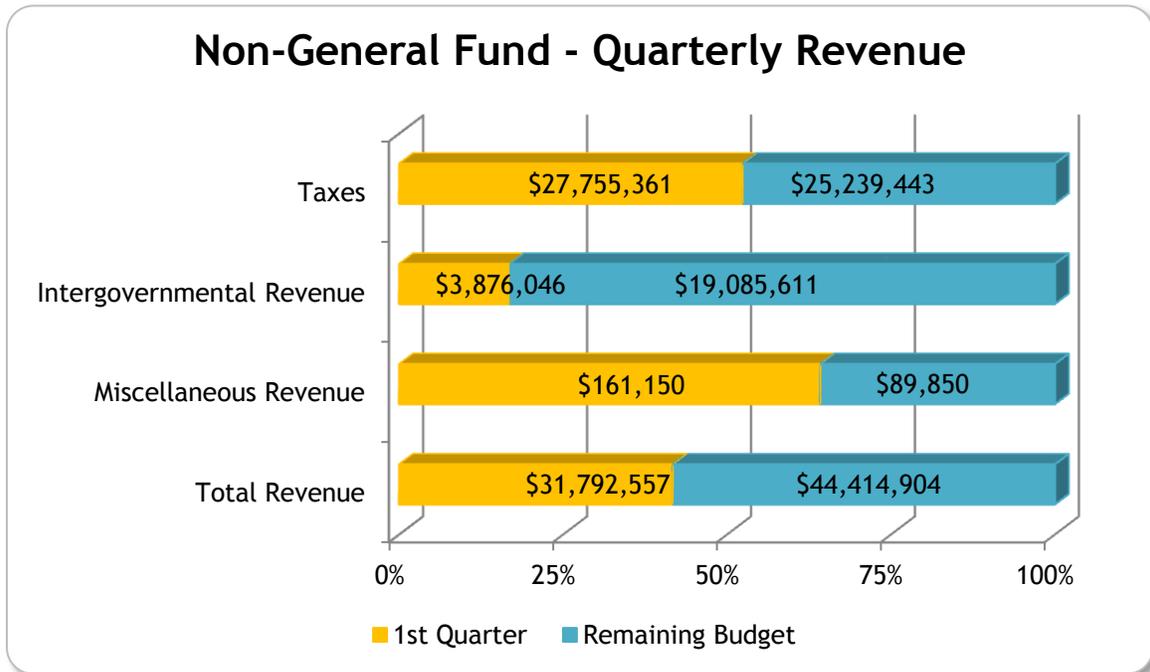


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Alcohol Drug and Mental Health Board is estimated to be **\$76,207,461** for 2016.
- 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.

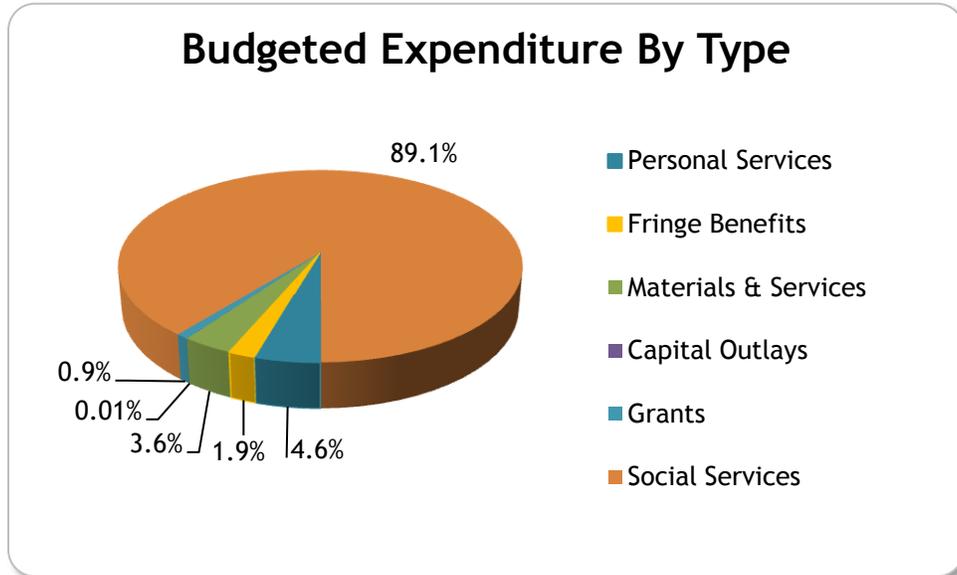


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,376,253	\$35,441,503	\$26,983,806	\$5,656,227	\$2,376,253	\$70,457,789
Current Year	\$31,792,556				\$31,792,556	\$76,207,461

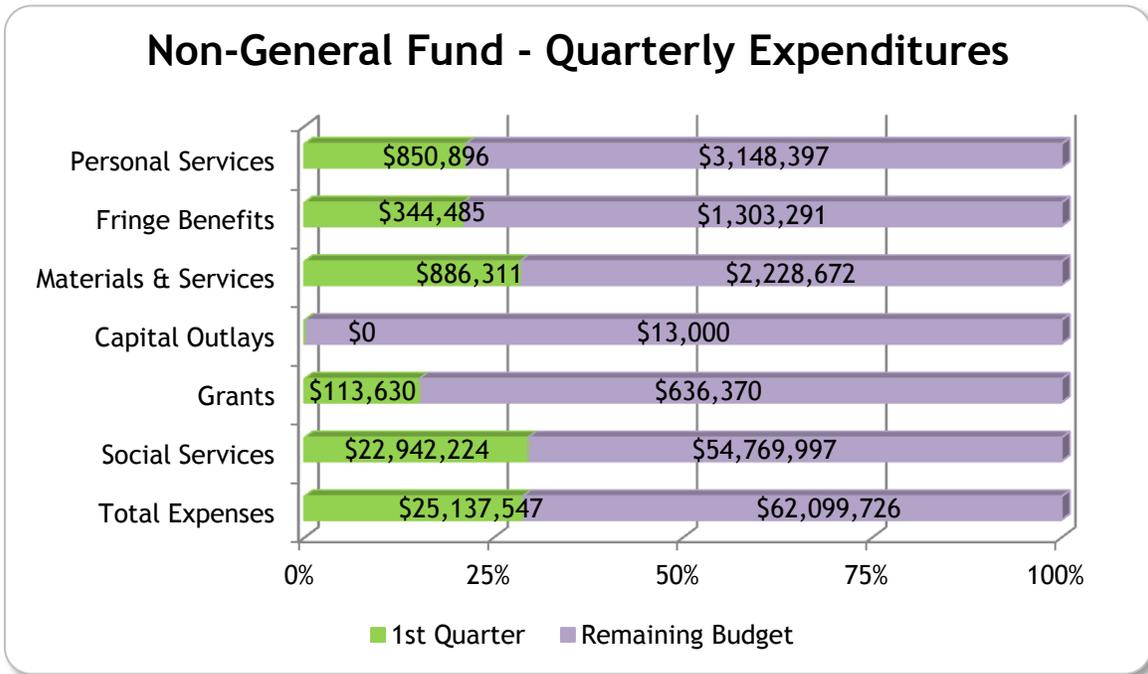
*Current year total represents revised budget.

- First quarter revenue of **\$31,792,556** represents **41.7%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement occurred during the 2nd quarter of 2015. In 2016, settlement returned to the 1st quarter.
- Miscellaneous Revenue in the 1st quarter is \$161,150 or 64.2% of budget due to the reconciliation of prior years' payments to the Alcohol Drug and Mental Health Board's providers.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Alcohol Drug and Mental Health Board are estimated to be **\$87,237,273** for 2016.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$18,159,771	\$20,717,752	\$18,023,811	\$18,044,912	\$18,159,771	\$74,946,246
Current Year	\$25,137,547				\$25,137,547	\$87,237,273

**Current year total represents revised budget.*

- First quarter expenditures of **\$25,137,547** represent **28.8%** of the budgeted amount for the year.
- Materials & Services expenditures were 28.4% of the budgeted amount as of the 1st quarter. In 2015, expenditures were 9.4% as of the 1st quarter. This is attributed to the timing of the Auditor and Treasurer Fees that are charged during the settlement of the first half real estate collections. Due to the implementation of new real estate tax management software, the 2015 settlement occurred during the 2nd quarter.
- Social Services expenditures were \$22,942,224 during the 1st quarter, which represents 29.5% of the 2016 budgeted amount. The expenditures are used to support non-Medicaid mental health, alcohol, and drug treatment and prevention services. In order to maintain provider operations and cash flow during the implementation of the SHARES system in 2016, the Alcohol Drug and Mental Health Board is making quarterly installment payments to providers at the same time as fee for service claims reimbursements for at least the first two quarters of 2016. The installment payments will be reconciled with encounter data by the first quarter of 2017.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$922,914	\$850,896	92.2%
2 nd Quarter	\$1,076,733		
3 rd Quarter	\$1,076,733		
4 th Quarter	\$922,914		
Total	\$3,999,294	\$850,896	21.3%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Alcohol Drug and Mental Health Board were:
 - \$84,131 in the ADAMH Levy Fund (Fund 2111)
 - \$5,115 in the ADAMH Three C Council of Governments Fund (Fund 2144).

Non-General Fund - Budget Corrective Items - Pending

- A request will be made in the 2nd quarter for supplemental appropriations in the amount of \$449,170 for the election expenses associated with the renewal of the levy during the 2015 General Election. The Alcohol Drug and Mental Health Board was charged \$224,585 in the 1st quarter for the election expenses as part of the first half real estate settlement, with the same amount to be charged during the 3rd quarter as part of the second half real estate settlement.

Additional Budget Analysis

- The 2016-2017 state biennial budget (House Bill 64) included a provision for the complete phase out of the tangible personal property tax (TPPT) reimbursement for the levy agencies in Franklin County as of July 1, 2015. The last TPPT reimbursement for the Alcohol Drug and Mental Health Board in the amount of \$526,185 was received in July 2015.