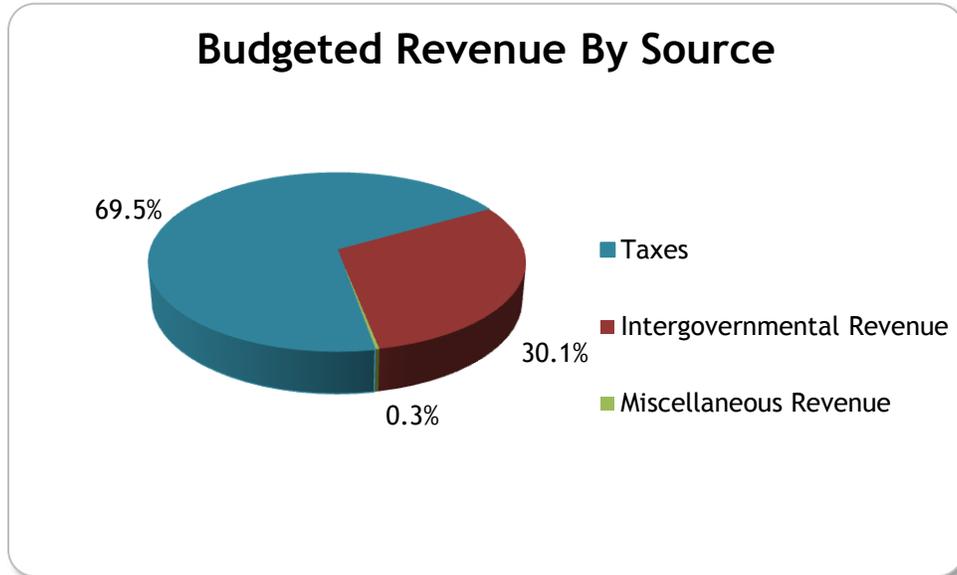
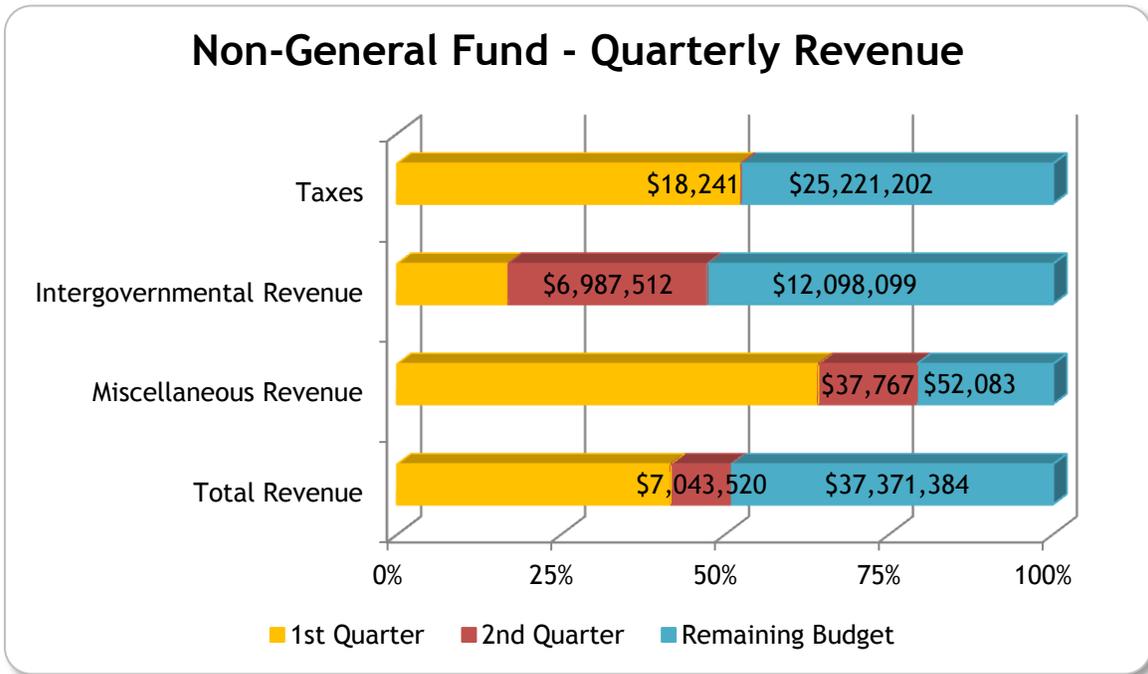


Non-General Fund - Revenue Analysis



- 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.

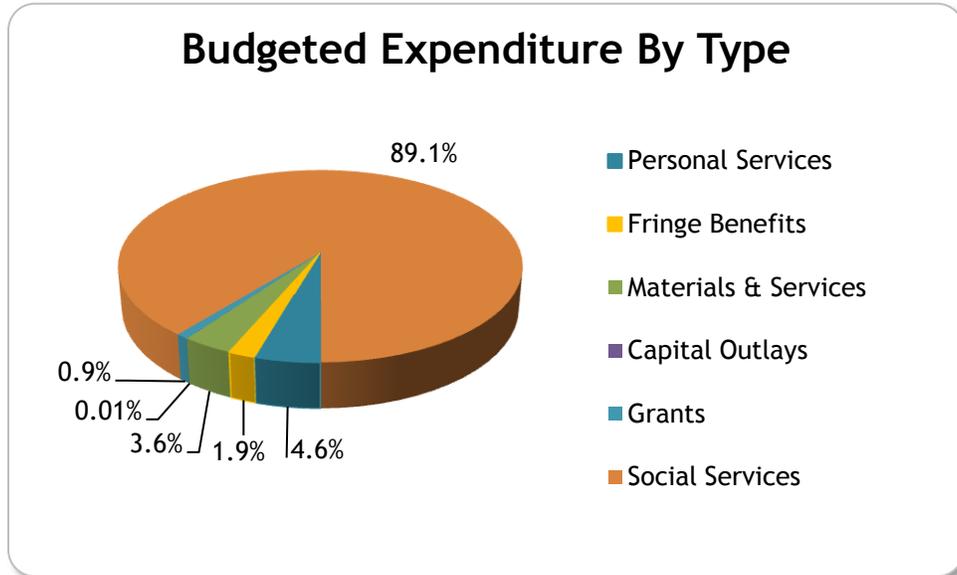


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,376,254	\$35,441,502	\$26,983,805	\$5,656,227	\$37,817,756	\$70,457,788
Current Year	\$31,792,557	\$7,043,520			\$38,836,077	\$76,207,461

*Current year total represents revised budget.

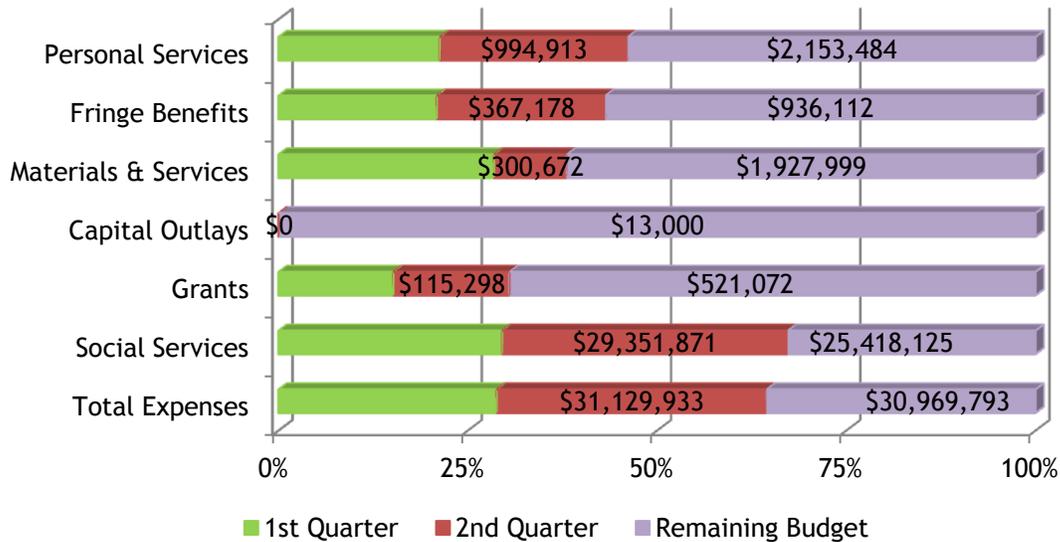
- Second quarter revenue of **\$7,043,520** represents **9.2%** of the budgeted amount for the year. YTD revenue of **\$38,836,077** represents **51.0%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate 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 through the end of the 2nd quarter is \$198,917 or 79.2% 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.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$18,159,772	\$20,717,752	\$18,023,811	\$18,044,912	\$38,877,524	\$74,946,247
Current Year	\$25,137,547	\$31,129,933			\$56,267,480	\$87,237,273

*Current year total represents revised budget.

- Second quarter expenditures of **\$31,129,933** represent **35.7%** of the budgeted amount for the year. YTD expenditures of **\$56,267,480** represent **64.5%** of the budgeted amount for the year.
- Materials & Services expenditures were a total of \$1,186,983 through the 2nd quarter, which represents 38.1% of the budgeted amount. Of the amount expended, \$353,841 or 29.8% was related to Auditor & Treasurer Fees based on revenue received from the property tax levy.
- Social Services expenditures were \$52,294,480 through the 2nd quarter, which represents 67.3% 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 2015 fee for service claims reimbursements for at least the first three quarters of 2016. The 2016 3rd quarter installment payment was made during the 2nd quarter, therefore skewing the expenditures in this report. 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	\$994,913	92.4%
3 rd Quarter	\$1,076,733		
4 th Quarter	\$922,914		
Total	\$3,999,294	\$1,845,809	46.2%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1st or 2nd quarters.

Non-General Fund - Budget Corrective Items - Approved

Alcohol Drug and Mental Health Board

Non-General Fund - Budget Corrective Items - Pending

- A request was submitted for the 3rd quarter to provide 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.