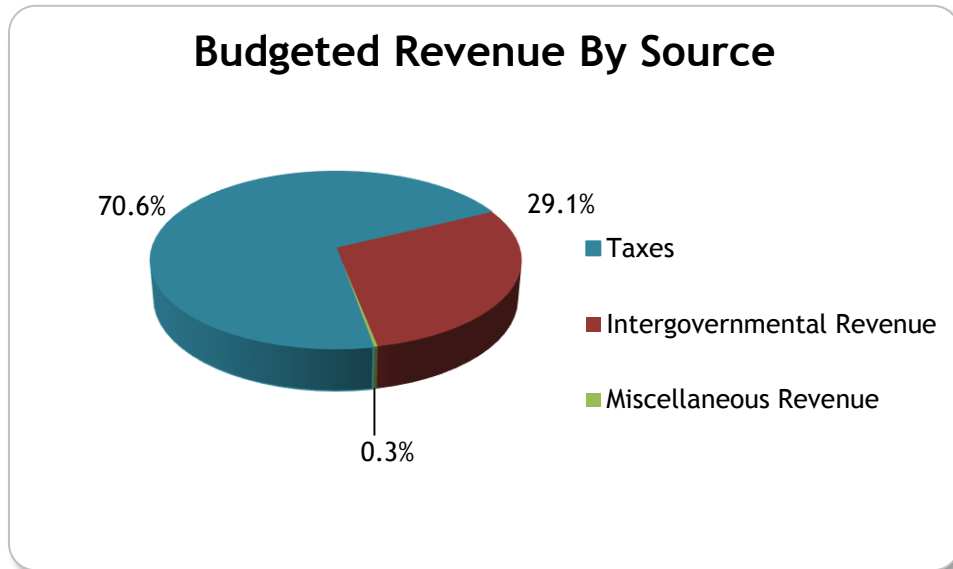
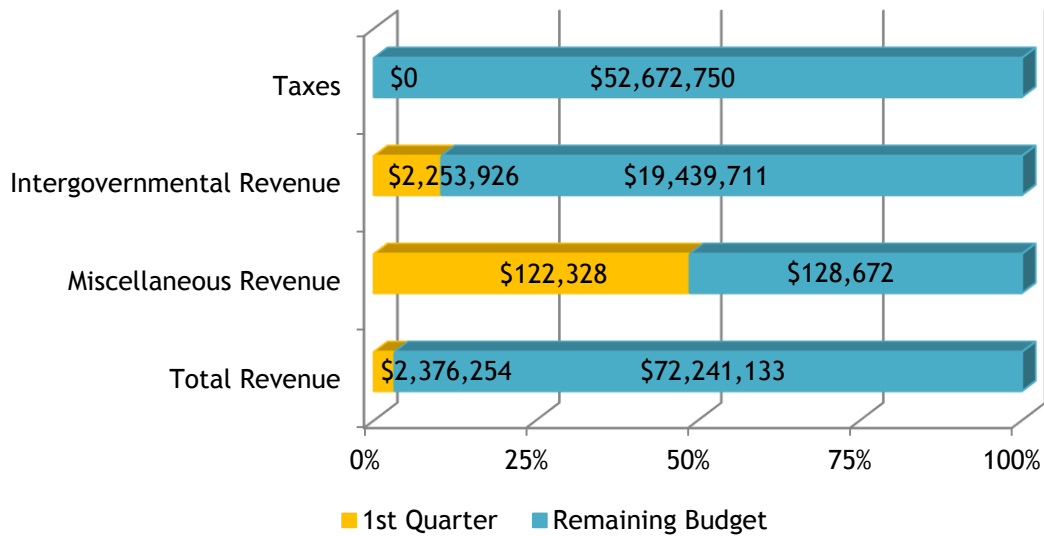


Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Alcohol Drug and Mental Health Board is estimated to be **\$74,617,386** 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.

### Non-General Fund - Quarterly Revenue

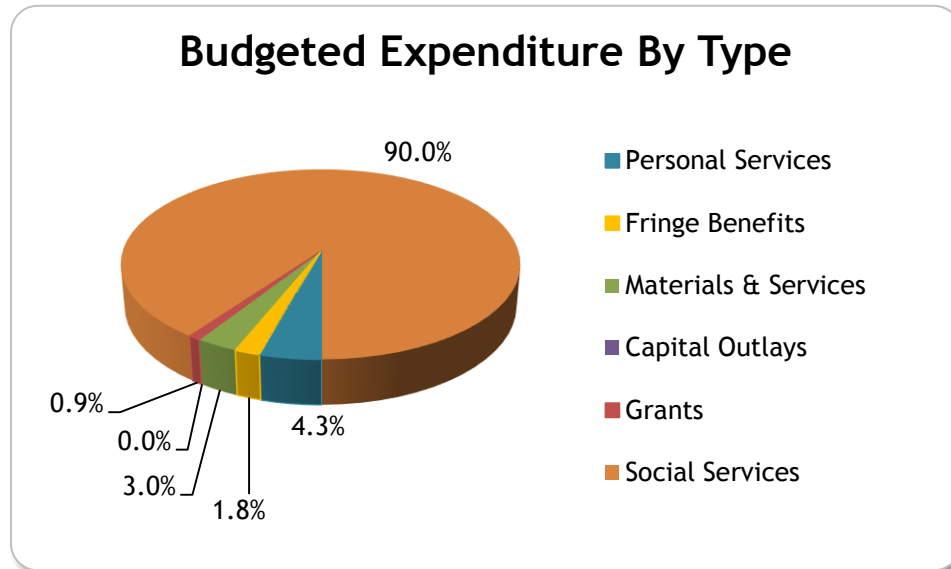


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$32,321,467	\$11,020,455	\$30,845,206	\$6,293,743	\$32,321,467	\$80,480,871
Current Year	\$2,376,252				\$2,376,252	\$74,617,386

*\*Current year total represents revised budget.*

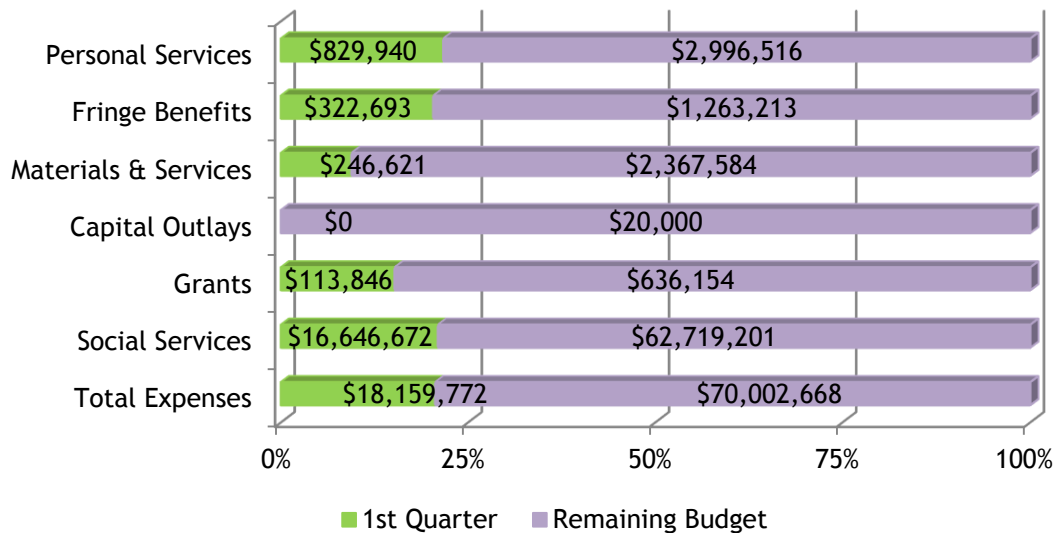
- First quarter revenue of **\$2,376,252** represents **3.2%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement is set to occur during the 2<sup>nd</sup> quarter, rather than the 1<sup>st</sup> quarter as in the prior year.
- Miscellaneous Revenue in the 1<sup>st</sup> quarter is \$122,328 or 48.7% of budget due to the reconciliation of 2013 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 **\$88,162,440** for 2014.

### Non-General Fund - Quarterly Expenditures



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$17,834,767	\$21,721,771	\$16,256,728	\$18,404,678	\$17,834,767	\$74,217,944
Current Year	\$18,159,768				\$18,159,768	\$88,162,440

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$18,159,768** represent **20.6%** of the budgeted amount for the year.
- Materials & Services expenditures were 9.4% of the budgeted amount as of the 1<sup>st</sup> 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, settlement is set to occur during the 2<sup>nd</sup> quarter, rather than the 1<sup>st</sup> quarter as in the prior year.
- Social Services expenditures were \$16,646,672 during the 1<sup>st</sup> quarter, which represents 21.0% of the 2015 budgeted amount. The expenditures are used to support non-Medicaid mental health, alcohol, and drug treatment and prevention services.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$883,028	\$829,938	94.0%
2 <sup>nd</sup> Quarter	\$1,030,200		
3 <sup>rd</sup> Quarter	\$883,028		
4 <sup>th</sup> Quarter	\$1,030,200		
<b>Total</b>	<b>\$3,826,456</b>	<b>\$829,938</b>	<b>21.7%</b>

- There were six pay periods through the end of the 1<sup>st</sup> 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 \$342,769 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).

### Non-General Fund - Budget Corrective Items - Pending

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

### Additional Budget Analysis

- As introduced in House Bill 64, also known as the State of Ohio Executive Budget for Fiscal Years 2016-2017, the tangible personal property tax (TPPT) reimbursement would be completely phased out for the levy agencies in Franklin County as of July 1, 2015. If adopted, the TPPT reimbursement for ADAMH would be reduced from \$1,052,369.48 to \$526,184.74 in 2015, and there would be no reimbursement for 2016 and beyond.