

**Financial Plan for 2015 1st Omnibus Supplemental: Executive Proposed
Mental Illness & Drug Dependency Fund / 000001135**

Prepared by: PSB
Last updated: 5/22/2015

	A	B	C	D	E	F	G
Category	2013/2014 Actuals	2015/2016 Adopted Budget ¹	2015/2016 Current Budget ⁸	2015/2016 BTD Actuals ²	2015/2016 Estimated ³	2017/2018 Projected ⁴	2019/2020 Projected ⁴
Beginning Fund Balance	\$ 23,962,347	16,257,983	16,257,983	16,257,983	16,257,983	14,088,398	25,759,846
Revenues							
Local	100,493,041	111,109,079	113,680,875	13,873,033	113,680,875	119,364,919	124,616,975
Other	139,899	112,336	112,336	7,530	112,336	117,953	123,143
Total Revenues	100,632,940	111,221,415	113,793,211	13,880,564	113,793,211	119,482,872	124,740,118
Expenditures							
Wages and Benefits (51000)	(21,126,899)	(23,437,231)	(23,437,231)	(2,694,096)	(23,437,231)	(24,960,651)	(26,608,054)
Supplies & Capital	(103,230)	(107,668)	(107,668)	(5,612)	(107,668)	(107,668)	(107,668)
Services (53000)	(82,991,332)	(86,238,855)	(86,238,855)	(5,244,162)	(86,238,855)	(90,286,221)	(94,619,960)
Intergovernmental Services (55000)	(3,863,875)	(3,584,465)	(3,584,465)	(443,834)	(3,584,465)	(3,856,884)	(4,150,008)
Other Fund Transactions		(22,781)	(22,781)	(2,029)	(22,781)		
2015 1st Omnibus Supplemental ⁸					(9,941,350)		
Supplantation Rampdown in 2017 ⁵						11,400,000	11,947,200
Total Expenditures	(108,337,304)	(113,391,000)	(113,391,000)	(8,389,733)	(123,332,350)	(107,811,424)	(113,538,490)
Estimated Underexpenditures							
Other Fund Transactions							
GAAP Adjustments							
Ending Fund Balance	16,257,983	14,088,398	16,660,194	21,748,814	6,718,844	25,759,846	36,961,473
Reserves							
Revenue Stabilization Reserve ⁶	(5,275,885)	(5,833,227)	(5,968,246)	(728,334)	(5,968,246)	(6,266,658)	(6,542,391)
Rainy Day Reserve							
New Strategy Reserve							
Expenditure Reserve(s) ⁷	-	(3,658,569)	-	(3,658,568)	-		
Total Reserves	(5,275,885)	(9,491,796)	(5,968,246)	(4,386,902)	(5,968,246)	(6,266,658)	(6,542,391)
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	10,982,098	4,596,602	10,691,948	17,361,912	750,598	19,493,187	30,419,082

Financial Plan Notes:

¹ The budget reflects original adopted 2015-2016 biennial budget.

² 2015/2016 BTD Actuals reflects actual revenue and expenditure totals through March 2015.

Data were generated using March EBS report: GL_010.

³ 2015/2016 Estimated reflects actual expenditures through March 2015 and projected expenditures through December 2016.

⁴ Outyear projections were based on PSB 2015/2016 outyear assumptions for biennial budgeting and an assumption that MIDD funding continues.

⁵ In 2017 General Fund supplantation will ramp down completely and an estimated \$5.7 million per year in programs will move back to the General Fund. At that time, currently unfunded MIDD programs and priorities will be able to be supported by the MIDD fund.

⁶ Revenue Stabilization Reserve of 5.25% of MIDD tax receipts

⁷ Expenditure reserve in the 15/16 adopted and budget-to date columns includes:

- \$1 million for an IT project to integrate behavioral health IT systems
- \$2.5 million to address uncertainties about the need for additional inpatient psychiatric bed capacity and funding

⁸ The current budget reflects original adopted 2015-2016 biennial budget plus the 2015 1st omnibus supplemental.

- \$1 million for an IT project to integrate behavioral health IT systems
- \$2.5 million to address uncertainties about the need for additional inpatient psychiatric bed capacity and funding
- \$2.25 million to expand inpatient psychiatric bed capacity with existing partners
- \$0.5 million to expand Mental Health Professional capacity

Recommendations from the MIDD OC Fund Balance Workgroup convened in early 2015 including:

- \$2.1 million to address non-County provider inflationary adjustments
- \$0.5 million for youth crisis diversion
- \$1.1 million to restore funding for MIDD strategies previously reduced