

Category	2014 Actuals ¹	2015/2016 Adopted Budget ²	2015/2016 Current Budget ³	2015/2016 Biennial-to-Date Actuals ⁴	2015/2016 Estimated ⁵	2017/2018 Projected ³	2019/2020 Projected ³
Beginning Fund Balance	8,121,250	5,860,657	8,469,202	8,469,202	8,469,202	11,299,644	11,524,664
Revenues							
Budgeted Revenues							
REET Tax	5,996,537	11,411,634	13,045,653	9,078,098	13,045,653	11,995,715	12,132,932
Interest Earnings and Misc.	54,294	32,240	32,240	79,575	100,000	107,880	220,009
Total Revenues	6,050,831	11,443,874	13,077,893	9,157,673	13,145,653	12,103,595	12,352,941
Expenditures							
Budget: Current Biennium ⁶	(7,536,732)	(13,434,530)	(13,434,530)	(4,997,494)	(14,248,008)	(13,756,574)	(12,464,981)
Budget: Carryover from Prior Biennium ⁷	(3,933,350)	(2,870,000)	(5,767,203)		(6,067,203)	(10,000,000)	(11,878,000)
Budget: Total	(11,470,082)	(16,304,530)	(19,201,733)	(4,997,494)	(20,315,211)	(23,756,574)	(24,342,981)
Budget: Unexpended at Year End ⁸	5,767,203	4,080,000	6,000,000		10,000,000	11,878,000	12,171,000
Total Expenditures	(5,702,879)	(12,224,530)	(13,201,733)	(4,997,494)	(10,315,211)	(11,878,574)	(12,171,981)
Other Fund Transactions							
Total Other Fund Transactions	-				-	-	-
Ending Fund Balance	8,469,202	5,080,000		12,629,381	11,299,644	11,524,664	11,705,624
Reserves & Designations							
Carryover Appropriation	(5,767,203)	(4,080,000)		(14,204,239)	(10,000,000)	(11,878,000)	(12,171,000)
Anticipated Carryover Revenues							
Cash Flow Reserve(s)							
Rate Stabilization Reserve(s)							
Rainy Day Reserve	(1,000,000)	(1,000,000)		(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Total Reserves	(6,767,203)	(5,080,000)		(15,204,239)	(11,000,000)	(12,878,000)	(13,171,000)
Reserve Shortfall	-			2,574,858	-	1,353,336	1,465,376
Ending Undesignated Fund Balance	1,701,999	-	-	-	299,644	-	-

Financial Plan Notes:

¹ 2013/2014 BT (Biennial to Date) Actuals reflects actual revenue and expenditure totals for 2014. Data was generated using EBS report GL-30 on 5/12/2016.

² 2015/2016 Adopted reflects the 2015/2016 Biennial Budget Attachment A, Ordinance 17941.

³ 2015/2016 Current Budget reflects the Adopted Budget Ordinance and all supplemental budgets. There have been no adopted supplemental budget requests included to date. Current biennial and out-year revenues have been updated to reflect 99% of the March 2016 OEFA projections. The beginning 2015/2016 fund balance is consistent with FBOD's report. Outyear expenditure assumptions are adjusted to assume the spending of all available funds, both new revenues and available fund balance, above amounts committed to projects and the Rainy Day Reserve.

⁴ Biennial-to-Date actuals reflect the actuals recorded in the EBS GL-10 report as of 5/12/2016. The expenditures transferred to Parks for reimbursement of spending in Q4 2014 and Q1-Q4 2015.

⁵ 2015/2016 Estimated reflects the Adopted Budget Ordinance and the proposed omnibus request.

⁶ 2015/2016 Expenditures include debt service for 2010A LTGO Bonds for Ballfields set to expire in 2016 and reimbursement appropriation to transfer to Parks' funds 3160, 3490 and 3581.

⁷ Carryover expenditures are currently being analyzed and validated. This work is anticipated to be complete by the 2017/2018 Executive Proposed Budget. The increased carryover in estimated reflects a project rolled over in the legacy system that was assumed closed and unfunded. Disappropriating this unfunded carryover has been proposed in the 2016 Omnibus proposal.

⁸ Under-expenditures were estimated based on known or estimated transfers. Out-years were based on a 50% carryover rate.

⁹ This financial plan was updated by Jillian Andrews on 5/12/2016.

Financial Plan (2016 Omnibus)
FMD Building Repair and Replacement Fund/000003951

Category	2013/2014 Actuals ¹	2015/2016 Adopted Budget ²	2015/2016 Current Budget ³	2015/2016 Biennial-to- Date Actuals ⁴	2015/2016 Estimated ⁵
Beginning Fund Balance⁵	1,429,588	1,183,529	1,183,529	1,183,529	1,183,529
Revenues					
General Fund	4,515,645	1,401,000	4,213,952	2,481,290	4,798,452
Levy for CFJC	2,806,568	0	206,609,340	15,885,215	214,109,340
Levy for AFIS	131,474	730,431	749,141	89,395	749,141
Bond Proceeds	366,862	0	184,376	2,618,360	184,376
Interfund Borrowing Repay Revenue Backing	0	2,275,593	0	0	0
Other Revenue	973,898	1,710,132	7,174,286	1,704,129	7,036,195
Total Revenues	8,794,447	6,117,156	218,931,095	22,778,389	226,877,504
Expenditures					
Budget: Current Biennium	(218,787,894)	(5,339,887)	(12,328,825)		(20,505,966)
Budget: Carryover from Prior Biennium	(2,502,815)	(212,250,203)	(212,250,203)		(212,250,203)
Budget: Total	(221,290,709)	(217,590,090)	(224,579,028)		(232,756,169)
Budget: Unexpended at Year End	212,250,203	212,250,203	212,250,203		(196,904,463)
Total Expenditures	(9,040,506)	(5,339,887)	(12,328,825)	(25,043,858)	(35,851,706)
Other Fund Transactions					
	0	0	0		0
	0	0	0		0
Total Other Fund Transaction	0	0	0		0
Ending Fund Balance	1,183,529	1,960,798	207,785,799		191,780,168
Reserves					
Expenditure Reserve(s) (Carryover)	(212,250,203)	(212,250,203)	(212,250,203)		(196,475,822)
CFJC Levy Pending Collections	204,654,340	204,654,340	0		0
Other Revenue	6,779,654	6,779,654	42,943		(18,366)
Interfund Loans	0	0	4,976,000		4,976,000
Expenditure Reserves	0				(100,000)
Total Reserves	(816,209)	(816,209)	(207,231,260)		(191,618,288)
Reserve Shortfall	0	0	0		0
Ending Undesignated Fund Balance	(816,209)	1,144,589	554,539		161,980

Financial Plan Notes (samples below)

¹ 2013/2014 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2015/2016 Adopted Budget is based on ordinance 17476.

³ 2015/2016 Current Budget includes supplemental appropriations, as well as new requests for this omnibus.

⁴ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2015, using EBS report PA 103.

⁵ 2015/2016 Estimated reflects updated revenue and expenditure estimates as of 04/30/16, and any proposed supplementals.

**Financial Plan April, 2016
MIDD /000001135**

Category	2013/2014 Actuals ¹	2015/2016 Adopted Budget ²	2015/2016 Current Budget ³	2015/2016 Biennial-to-Date Actuals ⁴	2015/2016 Estimated ⁵	2017/2018 Projected ⁶	2019/2020 Projected ⁶
Beginning Fund Balance	23,962,347	15,773,536	16,257,983	16,257,983	16,257,983	10,006,530	24,825,321
Revenues							
Local Sales Tax	100,493,041	111,109,079	118,886,813	77,137,996	118,886,813	129,614,363	139,768,400
Other	139,899	112,336	112,336	320,773	366,105	117,953	123,143
Total Revenues	100,632,940	111,221,415	118,999,149	77,458,769	119,252,918	129,732,316	139,891,543
Expenditures							
Wages and Benefits (51000)	(21,126,899)	(23,437,231)	(24,533,745)	(16,399,505)	(24,354,116)	(24,960,651)	(26,608,054)
Supplies & Capital	(103,230)	(107,668)	(107,668)	(60,971)	(107,668)	(107,668)	(107,668)
Services (53000)	(83,243,300)	(86,238,855)	(96,802,708)	(50,265,420)	(96,452,708)	(97,388,322)	(102,183,697)
Intergovernmental Services (55000)	(3,863,875)	(3,584,465)	(4,567,098)	(8,040,655)	(4,567,098)	(3,856,884)	(4,150,008)
Other Balances		(22,781)	(22,781)	(3,051)	(22,781)		
Supplantation Ramp down in 2017						11,400,000	11,947,200
Total Expenditures	(108,337,304)	(113,391,000)	(126,034,000)	(74,769,602)	(125,504,371)	(114,913,525)	(121,102,227)
Estimated Under expenditures							
Other Fund Transactions⁷							
GAAP Adjustments							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	16,257,983	13,603,951	9,223,132	18,947,150	10,006,530	24,825,321	43,614,637
Reserves							
Expenditure Reserve (s) ⁸		(3,658,569)			(2,379,267)		
Services Stabilization Pool Reserve ⁹					(895,000)		
Revenue Reserve(s) ¹⁰	(5,275,885)	(5,833,227)	(6,241,558)	(6,241,558)	(6,241,558)	(6,804,754)	(7,337,841)
Rainy Day Reserve (30 days)							
Total Reserves	(5,275,885)	(9,491,796)	(6,241,558)	(6,241,558)	(9,515,825)	(6,804,754)	(7,337,841)
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	10,982,098	4,112,155	2,981,574	12,705,592	490,705	18,020,567	36,276,796

Financial Plan Notes

¹ 2013/2014 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2015/2016 Adopted Budget is based on ordinance 17941.

³ 2015/2016 Current Budget includes March 2016 Mental Health Sales Tax Forecast and supplemental appropriations per ordinance # 18110 for \$9,943,000, ordinance # 18155 for \$2,322,000, and ordinance # 18223 for \$378,000.

⁴ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 4/30/2016, using EBS report GL 010.

⁵ 2015/2016 Estimated reflects updated revenue and expenditure estimates as of 4/30/2016, and the impact of any proposed, but not approved supplementals.

⁶ Out year projections assume revenue growth per OEFA guidance, that MIDD funding is renewed past 2017, expenditure growth of .22% for the 17/18 biennium and 5.56% for the 19/20 biennium less Supplantation ramp down and reflect the most recent budget, including the out year impact of supplementals.

⁷ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

⁸ Expenditure Reserve of \$2,379,267 is the result of a \$2,738,524 request by the Fund Balance Workgroup and supplemental request of (\$359,257) to move 3DMHP positions off MIDD Fund to Behavioral Health Fund

⁹ The Services Stabilization Pool is designated to fund MIDD I services during transition to MIDD II services to avoid service disruptions for vulnerable populations.

¹⁰ Revenue Reserve is equal to 5.25% of MIDD tax receipts.

¹¹ This plan was updated by DCHS Staff on 5/5/2016.