

**2017-2018 Financial Plan for 2017 2nd Omnibus Supplemental
Behavioral Health Fund /00001120**

Category	2015-2016 BTD Actuals ¹	2017-2018 Adopted ²	2017-2018 Current Budget ³	2017-2018 Biennial-to- Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	54,495,951	72,200,584	72,200,584	72,856,907	72,856,907	12,282,267	(49,371,105)
Revenues							
Federal Grants	6,842,183	40,165,504	40,165,504	4,137,447	24,838,376	26,080,295	27,384,310
PIHP Medicaid	392,223,405	670,586,370	670,586,370	122,824,915	462,304,215	487,369,425	511,737,896
BHO State Non-Medicaid	63,961,032	71,558,188	71,558,188	17,349,572	65,693,768	68,978,456	72,427,379
State Grants - Other	5,405,884	52,817,172	52,817,172	1,006,432	7,953,874	8,351,568	8,769,146
Local Taxes-County Millage	6,277,488	6,567,905	6,607,657	1,746,748	6,607,657	6,938,040	7,284,942
Intergovernmental (City,Other RSN's)	3,024,419	6,258,492	6,258,492	1,109,697	6,998,458	7,348,381	7,715,800
Interfund Transfers	7,868,420	6,067,740	6,067,740	1,379,681	8,140,742	8,547,779	8,975,168
Other (interest, United Way)	2,323,924	1,185,500	1,185,500	406,895	3,296,000	3,460,800	3,633,840
General Fund	-	6,143,000	6,143,000	1,535,500	6,143,000	6,450,150	6,772,658
				-			
TOTAL BASE REVENUES	487,926,755	861,349,871	861,389,623	151,496,886	591,976,089	623,524,894	654,701,139
Base Expenditures:							
WAGES AND BENEFITS (51000)	(21,289,807)	(34,710,659)	(34,188,257)	(8,754,855)	(35,404,579)	(37,174,808)	(39,033,548)
SUPPLIES (52000)	(161,859)	(316,698)	(282,064)	(57,861)	(218,000)	(228,900)	(240,345)
SERVICES-OTHER CHARGES (53000)	(430,591,376)	(787,673,245)	(787,673,245)	(126,928,829)	(583,072,544)	(612,226,171)	(642,837,480)
INTRAGOVERNMENTAL SERVICES (55000)	(19,438,626)	(35,096,758)	(35,096,758)	(5,284,668)	(33,855,606)	(35,548,387)	(37,325,806)
CAPITAL OUTLAY (56000)	-	(120,000)	(120,000)	-	-	-	-
CONTINGENCIES & Contra (59800 & 59900)	-	-	(557,036)	-	-	-	-
Total Expenditures	(471,481,667)	(857,917,360)	(857,917,360)	(141,026,214)	(652,550,729)	(685,178,266)	(719,437,179)
Estimated Underexpenditures							
Other Fund Transactions⁷							
GAAP Adjustments	(162,997)	-	-	-	-	-	-
Fund Balance Adjustments	2,078,865	-	-	-	-	-	-
Total Other Fund Transactions	1,915,868	-	-	-	-	-	-
Ending Fund Balance	72,856,907	75,633,095	75,672,847	83,327,579	12,282,267	(49,371,105)	(114,107,145)
Reserves							
Medicaid Risk & Inpatient Reserve ^{8a}	(40,511,502)	(37,888,130)	(38,720,464)	(40,511,502)	(24,956,512)	(26,204,338)	(27,514,555)
Non-Medicaid Risk & Inpatient Reserve ^{8b}	(3,055,166)	(3,685,247)	(3,685,247)	(3,055,166)	(3,319,635)	(3,485,617)	(3,659,898)
Medicaid Operating Reserve ^{8c}	(26,148,744)	(27,847,122)	(27,847,124)	(26,148,744)	(22,955,426)	(24,103,197)	(25,308,357)
Non-Medicaid Operating Reserve ^{8d}	(3,141,495)	(1,792,584)	(1,000,000)	(3,144,151)	-	-	-
Rainy Day Reserve ^{8e}	-	(4,420,012)	(4,420,012)	(4,420,012)	(5,331,509)	(5,598,084)	(5,877,989)
Total Reserves	(72,856,907)	(75,633,095)	(75,672,847)	(77,279,575)	(56,563,082)	(59,391,236)	(62,360,799)
Reserve Shortfall	-	-	-	-	44,280,815	108,762,341	176,467,944
Ending Undesignated Fund Balance	-	-	-	6,048,004	-	-	-

Financial Plan Notes

¹ 2015-2016 Biennium-to-Date Actuals reflects actual revenues and expenditures as of December 31, 2016, using EBS report GL030 2016 BTD run 3/31/17.

² 2017-2018 Adopted Budget is based on Ordinance 18409.

³ 2017-2018 Current Budget includes approved supplemental appropriations.

⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 06/30/2017, using EBS report GL_RPRT_030.

⁵ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 07/25/2017, and the impact of any proposed, but not approved supplementals.

⁶ Outyear projections assume revenue and expenditure growth and reflect the most recent budget, including the outyear impact of supplementals.

⁷ Other Fund Transactions include GAAP and fund balance adjustments.

⁸ Reserve descriptions:

^{8a} Medicaid Risk & Inpatient Reserve (11.3%-19.2% of Medicaid revenues). Amount is set by State actuarial analysis and required by State contract.

^{8b} Non-Medicaid Inpatient Reserve (10.3%-14.7% of Non-Medicaid Revenues). Amount is set by State actuarial analysis and required by State contract.

^{8c} Medicaid Operating Reserve (11.9%-19.8% of Medicaid revenues)is to set aside funds to offset fluctuations in revenue/expenditures related to Medicaid operations.

^{8d} Non-Medicaid Operating Reserve (maximum 15.0% of Non-Medicaid revenues) is to set aside funds to offset fluctuations in revenue/expenditures related to Non-Medicaid operation.

^{8e} The Assigned-Rainy Day Reserve represents 60 days of revenues other than Medicaid and Non-Medicaid revenues.

⁹ This plan was updated by Beatrice Tseng on 07/31/2017.