

Financial Plan November 2015
Mental Illness and Drug Dependency /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	16,242,383	16,242,383	16,242,383	8,102,347	18,058,904
Revenues							
Local	100,493,041	111,109,079	117,053,628	51,566,075	117,053,628	124,752,129	134,552,480
Other	139,899	112,336	112,336	46,013	112,336	117,953	123,143
Total Revenues	100,632,940	111,221,415	117,165,964	51,612,088	117,165,964	124,870,082	134,675,623
Expenditures							
Wages and Benefits (51000)	(21,126,899)	(23,437,231)	(24,155,745)	(10,719,718)	(24,155,745)	(24,960,651)	(26,608,054)
Supplies & Capital	(103,230)	(107,668)	(107,668)	(33,824)	(107,668)	(107,668)	(107,668)
Services (53000)	(83,243,300)	(86,238,855)	(96,802,708)	(30,347,980)	(96,452,708)	(97,388,322)	(102,183,697)
Intergovernmental Services (55000)	(3,863,875)	(3,584,465)	(4,567,098)	(3,232,268)	(4,567,098)	(3,856,884)	(4,150,008)
Other Fund Transactions		(22,781)	(22,781)	(1,615,913)	(22,781)		
Supplantation Rampdown in 2017 ⁷						11,400,000	11,947,200
Total Expenditures	(108,337,304)	(113,391,000)	(125,656,000)	(45,949,702)	(125,306,000)	(114,913,525)	(121,102,227)
Estimated Underexpenditures							
Other Fund Transactions⁸							
GAAP Adjustments	(15,600)						
Total Other Fund Transactions	(15,600)	-	-	-	-	-	-
Ending Fund Balance	16,242,383	13,603,951	7,752,347	21,904,769	8,102,347	18,058,904	31,632,300
Reserves							
Expenditure Reserve ⁹		(3,658,569)	(378,000)		(378,000)		
Cash Flow Reserve(s)							
Rate Stabilization Reserve(s) ¹⁰	(5,275,885)	(5,833,227)	(6,145,315)	(6,145,315)	(6,145,315)	(6,549,487)	(7,064,005)
Rainy Day Reserve (30 days)							
New Strategy Reserve							
Total Reserves	(5,275,885)	(9,491,796)	(6,523,315)	(6,145,315)	(6,523,315)	(6,549,487)	(7,064,005)
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	10,966,498	4,112,155	1,229,032	15,759,454	1,579,032	11,509,417	24,568,294

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 September 2015 Mental Health Sales Tax Forecast and supplemental appropriations per ordinance # 18110 for \$9,943,000 and ordinance # 18155 for \$2,322,000.

⁴ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 11/30/2015, using EBS report GL_010.

⁵ 2015/2016 Estimated reflects updated revenue and expenditure estimates as of 11/30/2015.

⁶ Outyear projections assume revenue and expenditure growth per PSB guidance and reflect the most recent budget, including the outyear impact of supplementals. Also included in outyear projections is the assumption that MIDD funding is renewed past 2017.

⁷ In 2017 General Fund supplantation will ramp down completely and an estimated \$5.7 million per year and programs will move back to the General Fund.

⁸ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

⁹ \$378,000 expenditure reserve represents the effect of a new collective bargaining agreement (CBA) with the Department of Public Defense (DPD) employees currently before Council, which includes salary increases and cost of living adjustments for a subset of DPD employees who work in the MIDD-backed treatment courts.

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