

**Financial Plan December 2015**  
**Mental Illness and Drug Dependency /000001135**

Category	2013/2014 Actuals <sup>1</sup>	2015/2016 Adopted Budget <sup>2</sup>	2015/2016 Current Budget <sup>3</sup>	2015/2016 Biennial-to-Date Actuals <sup>4</sup>	2015/2016 Estimated <sup>5</sup>	2017/2018 Projected <sup>6</sup>	2019/2020 Projected <sup>6</sup>
<b>Beginning Fund Balance</b>	<b>23,962,347</b>	<b>15,773,536</b>	<b>16,242,383</b>	<b>16,242,383</b>	<b>16,242,383</b>	<b>7,724,347</b>	<b>17,680,904</b>
<b>Revenues</b>							
Local	100,493,041	111,109,079	117,053,628	56,407,009	117,053,628	124,752,129	134,552,480
Other	139,899	112,336	112,336	50,883	112,336	117,953	123,143
<b>Total Revenues</b>	<b>100,632,940</b>	<b>111,221,415</b>	<b>117,165,964</b>	<b>56,457,892</b>	<b>117,165,964</b>	<b>124,870,082</b>	<b>134,675,623</b>
<b>Expenditures</b>							
Wages and Benefits (51000)	(21,126,899)	(23,437,231)	(24,533,745)	(12,504,368)	(24,533,745)	(24,960,651)	(26,608,054)
Supplies & Capital	(103,230)	(107,668)	(107,668)	(39,875)	(107,668)	(107,668)	(107,668)
Services (53000)	(83,243,300)	(86,238,855)	(96,802,708)	(38,191,273)	(96,452,708)	(97,388,322)	(102,183,697)
Intergovernmental Services (55000)	(3,863,875)	(3,584,465)	(4,567,098)	(3,988,841)	(4,567,098)	(3,856,884)	(4,150,008)
Other Fund Transactions		(22,781)	(22,781)	(3,135,433)	(22,781)		
Supplantation Rampdown in 2017 <sup>7</sup>						11,400,000	11,947,200
<b>Total Expenditures</b>	<b>(108,337,304)</b>	<b>(113,391,000)</b>	<b>(126,034,000)</b>	<b>(57,859,788)</b>	<b>(125,684,000)</b>	<b>(114,913,525)</b>	<b>(121,102,227)</b>
<b>Estimated Underexpenditures</b>							
<b>Other Fund Transactions<sup>8</sup></b>							
GAAP Adjustments	(15,600)						
<b>Total Other Fund Transactions</b>	<b>(15,600)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>16,242,383</b>	<b>13,603,951</b>	<b>7,374,347</b>	<b>14,840,487</b>	<b>7,724,347</b>	<b>17,680,904</b>	<b>31,254,300</b>
<b>Reserves</b>							
Expenditure Reserve		(3,658,569)					
Cash Flow Reserve(s)							
Rate Stabilization Reserve(s) <sup>9</sup>	(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							
<b>Total Reserves</b>	<b>(5,275,885)</b>	<b>(9,491,796)</b>	<b>(6,145,315)</b>	<b>(6,145,315)</b>	<b>(6,145,315)</b>	<b>(6,549,487)</b>	<b>(7,064,005)</b>
Reserve Shortfall	-	-	-	-	-	-	-
<b>Ending Undesignated Fund Balance</b>	<b>10,966,498</b>	<b>4,112,155</b>	<b>1,229,032</b>	<b>8,695,172</b>	<b>1,579,032</b>	<b>11,131,417</b>	<b>24,190,294</b>

**Financial Plan Notes**

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

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

<sup>3</sup> 2015/2016 Current Budget includes September 2015 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.

<sup>4</sup> 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2015, using EBS report GL\_010.

<sup>5</sup> 2015/2016 Estimated reflects updated revenue and expenditure estimates as of 12/31/2015.

<sup>6</sup> 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.

<sup>7</sup> 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.

<sup>8</sup> Other fund transactions include accounting adjustments to balance to budgetary fund balance.

<sup>9</sup> Revenue Stabilization Reserve is equal to 5.25% of MIDD tax receipts