

**Financial Plan 2021-2022 Third Omnibus Supplemental
Behavioral Health Fund / 1120**

Category	2019-2020 Actuals	2021-2022 Adopted	2021-2022 Current Budget	2021-2022 Biennial-to-Date Actuals	2021-2022 Estimated	2023-2024 Projected	2025-2026 Projected
Beginning Fund Balance	34,125,903	(30,952,629)	(30,952,629)	(30,952,629)	(30,952,629)	70,327,045	73,316,973
Revenues							
Federal	19,603,288	18,238,052	18,238,052	12,038,329	21,467,897	21,467,897	21,467,897
Federal COVID Funds (CLFR/CRF)			39,275,000	10,438,014	23,210,759	15,878,931	
Other COVID Funds			15,586,323		16,928,517	911,905	
BHO Medicaid, IMD & Closeout	4,200,000						
MCO-Medicaid	416,026,859	418,929,253	425,566,338	291,631,712	464,470,217	425,933,098	439,009,508
MCO-Medicaid 0.6% - 2% holdback earned through performance		7,678,678	7,678,678		1,617,569	2,982,874	3,074,451
MCO-Medicaid Leakage				39,579,624	76,579,624	68,229,776	70,324,473
MCO-Non-Medicaid	6,446,437	13,627,956	13,627,956	3,366,330	6,732,659	6,732,659	6,732,659
State HCA Non-Medicaid	62,323,204	55,647,168	55,647,168	47,190,510	85,780,001	70,502,764	70,502,764
State Grants - Others	6,647,490	6,542,782	6,642,782	5,255,084	9,321,053	9,321,053	9,321,053
Taxes (County Millage)	7,033,800	7,344,936	7,344,936	3,894,333	7,451,517	7,666,632	8,008,996
Local	7,799,456	1,629,221	1,629,221	4,577,694	5,188,582		
General Fund	6,884,405	7,726,000	4,271,000	4,266,709	5,726,000	5,910,821	6,101,607
Intergovernmental	6,738,664	5,011,282	5,011,282	6,108,734	9,750,115	9,750,115	9,750,115
Interfund Transfers	9,504,598	11,742,863	11,803,713	9,628,169	12,258,289	10,366,978	9,050,088
Health Through Housing Sales Tax		8,640,000	8,640,000		8,640,000	17,564,939	19,491,549
New MIDD Funding		13,000,000	15,000,000	9,375,000	15,000,000	20,000,000	20,000,000
Other Fund Transactions	84,850						
Total Revenues	553,293,050	575,758,191	635,962,449	447,350,242	770,122,798	693,220,443	692,835,160
Expenditures							
Wages and Benefits	39,223,750	42,075,658	42,873,658	24,701,875	40,973,349	42,295,866	43,661,071
Supplies	295,380	282,066	282,066	115,009	252,607	260,761	269,177
Other Operating Charges	538,255,425	480,246,215	535,851,472	252,586,619	460,718,086	516,852,444	533,405,652
COVID Expenditures				13,793,828	39,950,739	16,790,836	-
MCO-Medicaid Leakage				39,579,624	76,579,624	68,229,776	70,324,473
Central Rates	13,178,747	13,726,387	17,008,665	8,187,783	16,758,278	17,299,193	17,857,568
Interfund Transfers	27,723,149	28,316,834	32,116,834	14,823,205	33,610,442	28,501,639	29,421,600
Total Expenditures	618,676,451	564,647,160	628,132,695	353,787,942	668,843,124	690,230,515	694,939,541
Estimated Underexpenditures							
Other Fund Transactions							
GAAP Adjustment	318,052						
Other Adjustments -BH-ASO Reserves	(13,182)						
Total Other Fund Transactions	304,870	-	-	-	-	-	-
Ending Fund Balance	(30,952,629)	(19,841,598)	(23,122,875)	62,609,671	70,327,045	73,316,973	71,212,592
Reserves							
Medicaid Risk & Inpatient Reserves	3,460,111						
Non-Medicaid Risk & Inpatient Reserves							
Medicaid Operating Reserve							
Non-Medicaid Operating Reserve		5,370,943	5,370,943	5,370,943	5,370,943	5,370,943	5,370,943
Rainy Day Reserve (60 days)	5,624,201	3,230,523	3,230,523	4,048,641	16,752,784	17,293,522	17,851,714
Rate Stabilization Reserve(s) Expenditure Reserve							
Total Reserves	9,084,312	8,601,466	8,601,466	9,419,584	22,123,727	22,664,465	23,222,657
Reserve Shortfall	40,036,941	28,443,064	31,724,340	-	-	-	-
Ending Undesignated Fund Balance	-	-	-	53,190,087	48,203,318	50,652,507	47,989,935

Financial Plan Notes

Prior year actuals and current biennium actuals and budgets tie to EBS.
2021-2022 Actuals are through 3/31/22.

Revenues Notes:

COVID revenue 2021-2022 estimates and 2023 projection are based on timing of expected spending.

Projected Medicaid revenues in out biennia are based on projected eligible population.

MCO-Medicaid Leakage revenue is shown separate from other Medicaid revenue to show the impact of recording the full amount rather than the net of revenue and expenditures (3rd Omnibus decision package).

Expenditure Notes:

COVID expenditures 2021-2022 estimates and 2023 projection are based on timing of expected spending.

MCO-Medicaid Leakage expenditures are recorded rather than net revenue impacts only (3rd Omnibus decision package).

Reserve Notes:

State HCA provided \$5.3M in 2019 for BH-ASO reserves, which remains in a restricted operating reserve account.

Rainy Day reserve represents 60 days of estimated expenditures excluding those funded with Medicaid, Non-Medicaid, and Interfund Transfers.

Last Updated 5/24/22 by PSB and DCHS staff