

MHSA Fiscal Update

PRESENTED BY CEO BUDGET – JULIA RINALDI

OCTOBER 2019

Objective

- Ensure a process to allow for the monitoring of activities to the line item detail of the approved budgets.
- Provide timely routine fiscal reports to the MHSA Steering Committee and Mental Health Board to facilitate in their decision making process.

FY 2018-19 Year-End Actuals

Summary of Mental Health Services Act Funds

MENTAL HEALTH SERVICES ACT (MHSA) FUNDS			
	Budget	Actuals	Variance
Unspent MHSA Funds as of June 30, 2018 (Actual)	160,250,768	202,071,470	41,820,702
Revenue for FY 2018-19	157,298,871	164,004,324	6,705,453
Prior Period Adjustments (Actual)		(41,820,701)	(41,820,701)
Total Funds Available for FY 2018-19	317,549,639	324,255,093	6,705,454
Expenditures in FY 2018-19	(246,951,566)	(200,304,639)	46,646,927
Ending Balance at June 30, 2019 (SEE BELOW)	70,598,073	123,950,454	53,352,381
Adjustments (Actual)	11,591,231	11,591,197	(34)
ADJUSTED Ending Balance at June 30, 2019	82,189,304	135,541,651	53,352,347
Anticipated Revenue for FY 2019-20	163,200,000	175,081,005	11,881,005
Anticipated Costs in FY 2019-20	(271,562,473)	(271,562,473)	-
Prudent Reserve Adjustment	26,319,779	26,319,779	-
Projected Ending Balance at June 30, 2020 (SEE BELOW)	146,610	65,379,962	65,233,352
Detail of Ending Balance at June 30, 2019			
Community Services and Supports (CSS)	20,406,285	56,390,458	35,984,173
Prevention and Early Intervention (PEI)	36,113,727	41,086,097	4,972,370
Innovation (INN)	25,669,292	29,056,616	3,387,324
Workforce Education and Training (WET)	-	794,738	794,738
Capital Facilities and Technological Needs	-	8,213,741	8,213,741
Total Ending Balance at June 30, 2019	\$82,189,304	\$135,541,651	\$53,352,347
Detail of Projected Ending Balance at June 30, 2020			
Community Services and Supports (CSS)*	(37,310,434)	12,941,281	50,251,715
Prevention and Early Intervention (PEI)	23,631,540	30,861,158	7,229,618
Innovation (INN)	13,825,504	17,806,888	3,981,384
Workforce Education and Training (WET)	-	-	-
Capital Facilities and Technological Needs	-	3,770,634	3,770,634
Total Projected Ending Balance at June 30, 2020	\$146,610	\$65,379,962	\$65,233,352

FY 2018-19 Actuals by Component

MENTAL HEALTH SERVICES ACT FY 2018-19	CSS	PEI	INN	Transfers from CSS		Total	Prudent Reserve
				WET	CFTN		
Carryover of Funds from FY 2017-18	127,663,534	37,255,323	33,383,443	29,301	3,739,869	202,071,470	70,921,582
Prior Period Adjustments	(33,492,696)	(4,823,866)	(3,474,839)	(29,301)	-	(41,820,701)	-
RESTATED Carryover funds from FY 2017/18	94,170,838	32,431,457	29,908,604	-	3,739,869	160,250,769	70,921,582
MHSA Allocation for FY 2018-19	120,774,463	30,193,616	7,945,688	-	-	158,913,767	-
Interest Revenue for FY 2018-19	3,868,981	967,037	254,539	-	-	5,090,557	-
Transfers from Community Services and Supports to Other MHSA Subaccounts to Cover Approved Project Expenses	(26,234,015)	-	-	5,085,282	21,148,733	-	-
Total Funding Available for FY 2018-19	192,580,267	63,592,110	38,108,831	5,085,282	24,888,602	324,255,093	70,921,582
Total Expenditures for Approved Projects per MHSA Plan	119,142,116	28,692,007	8,245,982	3,836,195	16,398,845	176,315,145	-
Program Related County Costs	17,047,693	5,405,203	806,233	454,349	276,016	23,989,494	-
Total Program and Administrative Costs	136,189,809	34,097,210	9,052,215	4,290,544	16,674,861	200,304,639	-
Carryover of FY 2018-19 Available Funds	56,390,458	29,494,900	29,056,616	794,738	8,213,741	123,950,454	70,921,582
Adjustments made in FY 2018-19							
Release of amount held in liability account which per AB114 are no longer due back to the State		248,163				248,163	
Adjustment required per State to reclassify a portion of Prudent Reserve Funds back to PEI		11,343,034				11,343,034	(11,343,034)
Total for Adjustments		-	11,591,197	-	-	11,591,197	(11,343,034)
ADJUSTED Carryover of FY 2018-19 Available Funds Less Obligations/Adjustments	56,390,458	41,086,097	29,056,616	794,738	8,213,741	135,541,651	59,578,548
Estimated New Revenue for FY 2019-20	133,061,697	33,265,248	8,754,060	-	-	175,081,005	-
Projected Available Funds for FY 2019-20	189,452,155	74,351,345	37,810,676	794,738	8,213,741	310,622,656	59,578,548
Anticipated Costs for FY 2019-20	(174,195,419)	(43,490,187)	(20,003,788)	(5,085,282)	(28,787,797)	(271,562,473)	-
Budgeted Transfers for FY 2019-20	(28,635,234)			4,290,544	24,344,690	-	-
Adjustment required per State to limit Prudent Reserve to 33%	26,319,779					26,319,779	(26,319,779)
Projected Available Funds for FY 2020-21	12,941,281	30,861,158	17,806,888	-	3,770,634	65,379,962	33,258,769

In Summary...

- The activity for FY 2018/19 has been summarized, but will not be finalized until after the RER is complete in December.
- These reports provide an analysis for the planning and discussion for FY 2019/20 as well as the development of the next MHSA three-year-plan.
- The ending balance for FY 2018-19 is currently \$135.5M, which is a decrease of \$3.9M since the June Projections.
- Note also that the MHSA allocation received in FY 2018-19 was \$158.9M, \$3.7M more than last projected.
- The current projected ending balance for FY 2019-20 is \$65.4M