

MHSA Fiscal Update

PRESENTED BY CEO BUDGET – JULIA RINALDI

MAY 2020

FY 2019-20 Projections

County of Orange

Summary of Mental Health Services Act Funds

Projected with Actuals as of March, 2020

MENTAL HEALTH SERVICES ACT (MHSA) FUNDS			
	Budget	Projections	Variance
Unspent MHSA Funds as of June 30, 2019 (Actual)	169,415,927	169,415,927	-
Projected Revenue for FY 2019-20	166,800,000	142,595,645	(24,204,355)
Prior Period Adjustments (Actual)	(33,874,276)	(33,874,276)	-
Total Funds Available for FY 2019-20	302,341,651	278,137,296	(24,204,355)
Estimated Costs in FY 2019-20	(271,562,471)	(238,025,429)	33,537,042
Projected Ending Balance at June 30, 2020 (SEE BELOW)	30,779,180	40,111,867	9,332,687
Prudent Reserve Adjustments (Actual)	26,319,779	26,319,779	-
ADJUSTED Projected Ending Balance at June 30, 2020	57,098,959	66,431,646	9,332,687
Revenue for FY 2020-21	171,142,756	171,142,756	-
Costs in FY 2020-21	(235,678,810)	(206,610,381)	29,068,429
Projected Ending Balance at June 30, 2021 (SEE BELOW)	(7,437,095)	30,964,021	38,401,116
Detail of Projected Ending Balance at June 30, 2020			
Community Services and Supports (CSS)		9,677,210	
Prevention and Early Intervention (PEI)		31,549,326	
Innovation (INN)		25,205,109	
Workforce Education and Training (WET)		(0)	
Capital Facilities and Technological Needs		0	
Total Projected Ending Balance at June 30, 2020		\$66,431,645	
Detail of Projected Ending Balance at June 30, 2021			
Community Services and Supports (CSS)*		(6,578,314)	
Prevention and Early Intervention (PEI)		21,885,329	
Innovation (INN)		15,657,005	
Workforce Education and Training (WET)		(0)	
Capital Facilities and Technological Needs		0	
Total Projected Ending Balance at June 30, 2021		\$30,964,021	

FY 2019-20 Projections 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 2018-19	71,893,141	47,152,078	29,958,884	1,357,483	19,054,541	169,415,927	59,578,548
Prior Period Adjustments	(16,145,886)	(5,842,577)	(585,937)	(559,104)	(10,760,773)	(33,874,276)	
RESTATE d Carryover funds from FY 2018-19	55,747,255	41,309,501	29,392,747	798,379	8,293,768	135,541,651	59,578,548
Projected MHSA Revenue for FY 2019-20	105,072,750	26,268,188	6,912,681	-	-	138,253,619	
Projected Interest Revenue for FY 2019-20	2,664,606	1,057,270	538,502	4,248	77,310	4,342,026	
Total Projected Funding Available for FY 2019-20	163,484,611	68,634,959	36,844,020	802,627	8,371,078	278,137,296	59,578,548
Total Projected Expenditures for Approved Projects per MHSA Plan	(135,020,045)	(34,921,653)	(10,359,131)	(4,440,084)	(28,181,421)	(212,922,334)	
Anticipated Program Related County Costs	(17,559,124)	(5,576,844)	(1,279,780)	(463,537)	(223,810)	(25,103,095)	
Total Projected Program and Administrative Costs	(152,579,169)	(40,498,497)	(11,638,911)	(4,903,621)	(28,405,231)	(238,025,429)	-
Projected Carryover of FY 2019-20 Available Funds	10,905,442	28,136,462	25,205,109	(4,100,994)	(20,034,153)	40,111,867	59,578,548
<u>Obligations or Adjustments</u>							
Projected Transfers from Community Services and Supports to Other MHSA Subaccounts to Cover Approved Project Expenses	(24,135,147)	-	-	4,100,994	20,034,153	-	
Adjustment required per State to limit Prudent Reserve to 33%	22,906,915	3,412,864	-	-	-	26,319,779	(26,319,779)
Total for Adjustments	(1,228,232)	3,412,864	-	4,100,994	20,034,153	26,319,779	(26,319,779)
ADJUSTED Anticipated Carryover of FY 2019-20 Available Funds Less Obligations/Adjustments	9,677,210	31,549,326	25,205,109	-	-	66,431,646	33,258,769
Estimated MHSA Revenue for FY 2020-21	129,653,163	32,691,337	8,798,256	-	-	171,142,756	
Projected Available Funds for FY 2020-21	139,330,373	64,240,663	34,003,365	-	-	237,574,402	33,258,769
Anticipated Costs for FY 2020-21	(127,172,304)	(42,355,334)	(18,346,360)	(6,216,634)	(12,519,749)	(206,610,381)	
Anticipated Transfers for FY 2020-21	(18,736,383)			6,216,634	12,519,749	-	
Projected Carryover of Funds for FY 2021-22	(6,578,314)	21,885,329	15,657,005	-	-	30,964,021	33,258,769

Summary

- The activity for FY 2018-19 has been finalized.
- These reports provide an analysis for the planning and discussion for closing of FY 2019-20 as well as preparing for upcoming Fiscal Years.
- With revenue and expense projections updated with recent COVID-19 impact estimates, the carry over balance for FY 2019-20 is currently projected to be \$66.4M, which is \$10M greater than budget.
- Expense amounts projected for FY 20-21 represent 87.7% of budgeted amounts, resulting in a projected carry over balance of \$31M.