

## Mental Health Fund/ 1120

	2003 Actual <sup>1</sup>	2004 Adopted	2004 Estimated <sup>2</sup>	2005 Adopted	2006 Projected <sup>3</sup>	2007 Projected <sup>3</sup>
<b>Beginning Fund Balance</b>	10,408,355	8,252,957	9,743,664	4,766,856	3,972,179	4,065,086
<b>Revenues</b>						
* Operating Revenues	86,363,295	92,446,780	85,772,707	99,077,056	100,978,600	102,403,374
* Current Expense <sup>4</sup>	1,128,574	1,228,109	1,228,109	1,598,661	1,498,661	1,498,661
<b>Total Revenues</b>	<b>87,491,869</b>	<b>93,674,889</b>	<b>87,000,816</b>	<b>100,675,717</b>	<b>102,477,261</b>	<b>103,902,035</b>
<b>Expenditures</b>						
* Carryover Encumbrance			(197,295)			
* Operating Expenditures	(87,959,865)	(94,700,094)	(91,977,624)	(101,495,959)	(102,409,919)	(103,434,018)
<b>Total Expenditures</b>	<b>(87,959,865)</b>	<b>(94,700,094)</b>	<b>(91,977,624)</b>	<b>(101,495,959)</b>	<b>(102,409,919)</b>	<b>(103,434,018)</b>
<b>Estimated Underexpenditures <sup>5</sup></b>				25,565	25,565	25,565
<b>Other Fund Transactions</b>						
* Adjustment from budgetary basis to GAAP basis	(196,695)					
<b>Total Other Fund Transactions</b>	(196,695)	0	0	0	0	0
<b>Ending Fund Balance</b>	<b>9,743,664</b>	<b>7,227,752</b>	<b>4,766,856</b>	<b>3,972,179</b>	<b>4,065,086</b>	<b>4,558,669</b>
<b>Reserves &amp; Designations</b>						
* Designated Insurance (PHP Reserves) <sup>6</sup>	(2,725,581)	(3,251,403)	(2,709,577)	(2,888,405)	(2,903,321)	(2,903,321)
* Operating Reserves <sup>7</sup>	(5,939,217)	(3,023,514)	(1,137,503)	(68,814)	(137,666)	(621,008)
* Carryover Encumbrance	(197,295)					
<b>Total Reserves &amp; Designations</b>	<b>(8,862,093)</b>	<b>(6,274,917)</b>	<b>(3,847,080)</b>	<b>(2,957,219)</b>	<b>(3,040,987)</b>	<b>(3,524,329)</b>
<b>Ending Undesignated Fund Balance</b>	<b>881,571</b>	<b>952,835</b>	<b>919,776</b>	<b>1,014,960</b>	<b>1,024,099</b>	<b>1,034,340</b>
<b>Target Fund Balance <sup>8</sup></b>	<b>879,599</b>	<b>947,001</b>	<b>919,776</b>	<b>1,014,960</b>	<b>1,024,099</b>	<b>1,034,340</b>

### Financial Plan Notes:

<sup>1</sup> 2003 Actuals are from the 2003 CAFR.

<sup>2</sup> 2004 Estimated is based on projections for revenues and expenditures.

<sup>3</sup> 2006 and 2007 Projected are based on projections for revenues and expenditures.

<sup>4</sup> Current Expense revenues are budgeted at 98% of Mental Health's base CX transfer (\$1,278,235) and 100% of balancing CX revenues (\$345,990).

<sup>5</sup> The 2004 CX underexpenditure obligation of (\$25,063) is captured in Mental Health's expenditure total and not separately itemized as an underexpenditure in the Financial Plan. The 2005 Proposed and outyear CX underexpenditure obligation is captured as a 2% underexpenditure of eligible CX revenues in the Financial Plan. There is no underexpenditure obligation against the \$100,000 CX transfer for Project TEAM or the \$245,990 CX transfer for former CJ supported programming.

<sup>6</sup> Designated Insurance (PHP Reserves) reflects an insurance risk reserve as set by the state Pre-Paid Health Plan (PHP) and calculated as 3.7% of PHP reserves.

<sup>7</sup> Operating Reserves reflects an adjustment to balance the fund's ending undesignated fund balance to the Target Fund Balance. This designation is available for expenditure in the following year.

<sup>8</sup> Target Fund Balance is equal to 1% of expenditures set by Motion 7516 passed on May 1, 1989.