

CHEMICAL DEPENDENCY/MENTAL HEALTH SALES TAX FUND 124 FIVE YEAR PROJECTION

	Actual 2021	Approved 2022	Projected 2022	Exec. Recom. 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Growth Rate
REVENUES:									
1/10th of 1% Mental Health Sales Tax ¹	\$ 21,255,427	\$ 22,020,738	\$ 22,530,753	\$ 23,882,598	\$ 25,315,554	\$ 26,834,487	\$ 28,444,557	\$ 30,151,230	6.00%
ITA Court Filing Fee ² & TAP Fees	1,810,301	1,830,000	1,830,000	1,930,000	2,025,000	2,124,750	2,229,488	2,339,462	5.00%
Interest	42,251	55,000	55,000	45,000	6,524	610	717	7,433	0.75%
Miscellaneous Revenue ³	467,927	631,596	631,596	362,986	374,783	386,963	399,540	412,525	3.25%
REVENUE TOTAL	\$ 23,575,907	\$ 24,537,334	\$ 25,047,349	\$ 26,220,584	\$ 27,721,862	\$ 29,346,811	\$ 31,074,301	\$ 32,910,650	
EXPENDITURES:									
HS Admin/Program Support	\$ 2,852,069	\$ 3,220,873	\$ 3,220,873	\$ 3,307,969	\$ 3,415,478	\$ 3,526,481	\$ 3,641,092	\$ 3,759,427	3.25%
HS Services/Contracts ⁶	9,403,256	14,374,420	14,124,420	21,779,651	14,506,092	14,868,744	15,240,463	15,621,475	2.50%
Total, Departmental Ongoing Base	8,506,142	10,586,440	10,586,440	11,406,084	11,776,782	12,159,527	12,554,712	12,962,740	
EXPENDITURE TOTAL	\$ 20,761,467	\$ 28,181,733	\$ 27,931,733	\$ 36,493,704	\$ 29,698,352	\$ 30,554,753	\$ 31,436,266	\$ 32,343,642	
Anticipated Under-Expenditure	-	1,127,269	1,117,269	1,459,748	1,187,934	1,222,190	1,257,451	1,293,746	4.00%
FUND BALANCE:									
Increase (Decrease) in Fund Balance	2,814,440	(2,517,130)	(1,767,115)	(8,813,372)	(788,556)	14,249	895,485	1,860,754	
Fund Balance	12,200,425	9,683,296	10,433,311	869,924	81,368	95,617	991,102	2,851,856	
Assigned Housing Grant Fund Balance ⁴	921,665	-	1,606,275	-	-	-	-	-	
Unassigned Fund Balance ⁵	\$ 11,278,761	\$ 9,683,296	\$ 8,827,036	\$ 869,924	\$ 81,368	\$ 95,617	\$ 991,102	\$ 2,851,856	
	53.06%	43.97%	39.18%	3.64%	0.32%	0.36%	3.48%	9.46%	

Notes/Assumptions:

- 1 Tax Revenues assume increase of 6%/yr. 2022-2027.
- 2 ITA Court Filing Fee adjusted each year based on prior year expenditures/cases filed.
- 3 Includes support from local municipalities for LEESW's plus revenue from participating school districts for Trauma-Informed Practices consultation.
- 4 Consists of unexpended balances of Housing Grants awarded in 2022 and prior. Assumes 100% expended in 2023.
- 5 Advisory Board's recommended Target Fund Balance: 7%.
- 6 Includes \$3,000,000 of 1 time funding in 2023 for BH facilities, and 3,021,091 HB1590 one-time matching funds in 2023.