

Measure O Citizens' Oversight Committee Agenda

Date: December 10, 2025 from 4:00pm-6:00pm

Meeting held in-person at 1450 Neotomas Ave., Ste 200, Santa Rosa, CA 95405

and via Zoom - Public link:

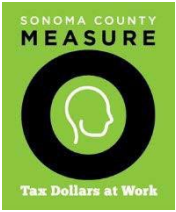
<https://sonomacounty.zoom.us/j/82548076619?pwd=5HgmYyt7lrQHLjN8Oa64z6dwgZBiG.1>

Passcode: 936205 Telephone: +1 669 444 9171 Webinar ID: 825 4807 6619

#	Agenda Item	Packet Item	Presenter(s)	Time (Approx.)
1.	Call to Order/Introductions/Roll Call		Committee Chair	4:00pm
2.	Opening Comments from Chair		Committee Chair	4:05pm
3.	Approve Minutes of 08/20/25 Meeting <i>Action Item</i>	Draft 08/20/25 Minutes	Committee Chair	4:10pm
4.	Psychiatric Health Facility (PHF) Presentation	PowerPoint Presentation	Sonoma County Healing Center PHF Staff	4:15pm
5.	Eide Bailly Measure O Audit Presentation <i>Action Item</i>	-Eide Bailly PowerPoint -Draft Measure O Audit of Financial Statements -Draft Management's Discussion and Analysis Document for Audit	Eide Bailly Staff	4:40pm
6.	Fiscal Update for Measure O	Fiscal Summary Report	Department of Health Services Staff	5:15pm

7.	Staff Reports <ul style="list-style-type: none"> • Update on Measure O projects (Jan Cobaleda-Kegler & Nolan Sullivan) • Measure O Annual Report update (David Hiatt) • Measure O NOFA Update (Alea Tantarelli) • Measure O Oversight Committee Meeting Schedule (Alea Tantarelli) 		Department of Health Services Staff	5:30pm
8.	Public Comment on non-agendized items		Committee Chair	5:50pm

Committee members: Please notify Alea.Tantarelli@sonomacounty.gov if you are unable to attend. Meetings are open to the public. Persons wishing to address the Measure O Citizen’s Oversight Committee are invited to speak during the Public Comment period for each Action Item and during Public Comment on non-agendized items. For information on access for persons with disabilities, contact Department of Health Services, 1450 Neotomas Ave., Ste 200, Santa Rosa, CA 95405, (707) 565-6614



Measure O Citizen's Oversight Committee

Meeting Minutes

Aug 20, 2025

4:00 p.m. - 6:00 p.m.

Meeting Recording:

Members Present:

Shirlee Zane (Chair), Gregory Fearon, Ben Ford, Kevin McDonnell, Colleen O'Neal, Ed Sheffield

DHS Staff Present:

Nolan Sullivan, Director
Gabriel Kaplan, Assistant Director
Jan Cobaleda-Kegler, Behavioral Health Division Director
Julie Elliot Gallegos, Analyst, Fiscal Department
David Hiatt, Program Planning and Evaluation Analyst
April Hurd-Mattos, Deputy CFO
Lynnae Mann, Deputy CFO
Alea Tantarelli, Health Program Manager

Additional attendees:

DHS CAPE Staff members
Mark Beiting

1. Call to Order/Introductions/Roll Call

Chair Zane called the meeting to order at 4:03 pm and welcomed everyone. Colleen O'Neal is the newest member to join the committee. She is a business owner and an attorney with a focus on civil litigation as well as expertise in areas of homelessness and mental health.

2. Opening Comments from Chair

Chair Zane confirmed the names of the committee members and explained that they are responsible for ensuring Measure O funds are spent as originally planned.

3. Approve Minutes of May 14, 2020 (Action Item)

Attachment: Oversight Committee Minutes, 5.14.24 draft
Action: Kevin O'Connell moved that the minutes be approved and Ed Sheffield seconded.
No public comment was offered and the minutes were approved.

4. Presentation by DHS C.A.P.E. (Crisis Assessment, Prevention & Education) Program:

DHS Health Program Manager Katie Bivin provided background and a description of CAPE's services to support mental health needs in Sonoma County schools. Originally, CAPE services were funded by Prop 63 but later lost their funding. In 2024, the Board of Supervisors approved funding for five Alcohol or Other Drugs (AOD) certified counselors and five clinicians who pair off to work in the schools or refer students to the Emergency Department, if needed. CAPE also refers students to outside trainings and workshops. There is also a Sonoma County Crisis Response System of Support (SOS) for School Crisis Response.

Director Sullivan clarified that these services are not addressing college age students: a) the County already has agreements with Santa Rosa Junior College (SRJC) and b) Measure O supports Sonoma State University. Speakers included Camille Garcia who works for CAPE at Sonoma Valley High and Creekside School. Two additional CAPE employees present at the meeting also visit Sonoma Valley High to offer services. It was noted that Sheila Richman supports West County School District's Analy High School. Staff described how their services fit into a Behavioral Health Resource Map for the County. Success stories were shared, including recent instances where students counseled by CAPE were initiating positive life choices and moving in healthy directions.

5. Fiscal Update for Measure O – DHS Director Nolan Sullivan and Assistant Director Gabriel Kaplan

Director Sullivan explained that Sonoma County is having its federal review and Medicaid cuts are expected in the next couple of years. In California, Medi-Cal will also come up for review by the administration. The realignment fund balance will be decreasing in the coming years. As far as funding is concerned, "gas is low in the tank." On a positive note, a \$10M Measure O Notice of Funding Availability (NOFA) was released by the County in August. The Director's outlook on Measure O is positive and he looks forward to what it can do to support Sonoma County.

Assistant Director Gabriel Kaplan explained that that DHS fiscal staff members developed a tool and a spreadsheet to share information about Measure O funds with this committee. From FY 25-26 to FY 29-30, the funds' value is expected to shift from \$30M to \$7M as Measure O funds are expended.

6. Staff Reports

- **Update on Measure O Projects – Behavioral Health Division Director Dr. Jan Cobaleda-Kegler & Director Sullivan**

Dr. Jan explained that the Crisis Stabilization Unit (CSU) is moving along nicely. The Psychiatric Health Facility, known as the PHF and also the Crestwood Healing Center, is something the County is lucky to have. It serves Medi-Cal beneficiaries. She feels the County could create a second PHF. It was noted that without such a facility, many people are sent to private hospitals or out of County for treatment. In January 2026, law SB-43 goes into effect and this change will see an increase in conservatorships. There is also a Peer Respite program, which is in an alternative to the CSU. People needing those services can also qualify for Medi-Cal reimbursement.

- **Measure O Lived Experience Committee Seat – DHS Health Program Manager Alea Tantarelli**

Shannon McEntee resigned from this role, and Mark Beiting is being recommended. He will go to the Board of Supervisors for official appointment on September 23, 2025. Mark is the former board chair for NAMI Sonoma County. He brings an understanding of the agencies supported by Measure O and the challenges of caring for people living with mental illness and substance abuse.

- **Measure O Board of Supervisors Ad Hoc Committee – DHS Health Program Manager Alea Tantarelli**

The purpose of this committee is to inform the Board of Supervisors as to how Measure O funding will support Behavioral Health and Homelessness in both existing and new programming for the remainder of the tax measure. The Ad Hoc Committee will also consider how the County collaborates with City and local non-profit partners in similar service areas.

- **Measure O NOFA Update – DHS Health Program Manager Alea Tantarelli**

The County launched a \$10M "Measure O: Behavioral Health & Homelessness Pathways to Sustainability" NOFA. DHS is looking to support the community and help protect the County's investments in these two focus areas. CBOs and local government partners with existing projects critical to these networks -- who are also facing funding uncertainties -- are invited to apply. The NOFA was released on August 6 and comes due on September 17, 2025. It provides three years' worth of funding. DHS staff is developing an evaluation panel. Director Sullivan

is currently overseeing the Homelessness Division and will review recommendations by this panel. They will then move to the Board of Supervisors for approval.

- **Measure O Oversight Committee Meeting Schedule – DHS Health Program Manager Alea Tantarelli**
The next meeting of this committee will fall on December 10, 2025 from 4:00-6:00 pm.

7. Public Comment on Non-Agendized Items: No public comment was offered.

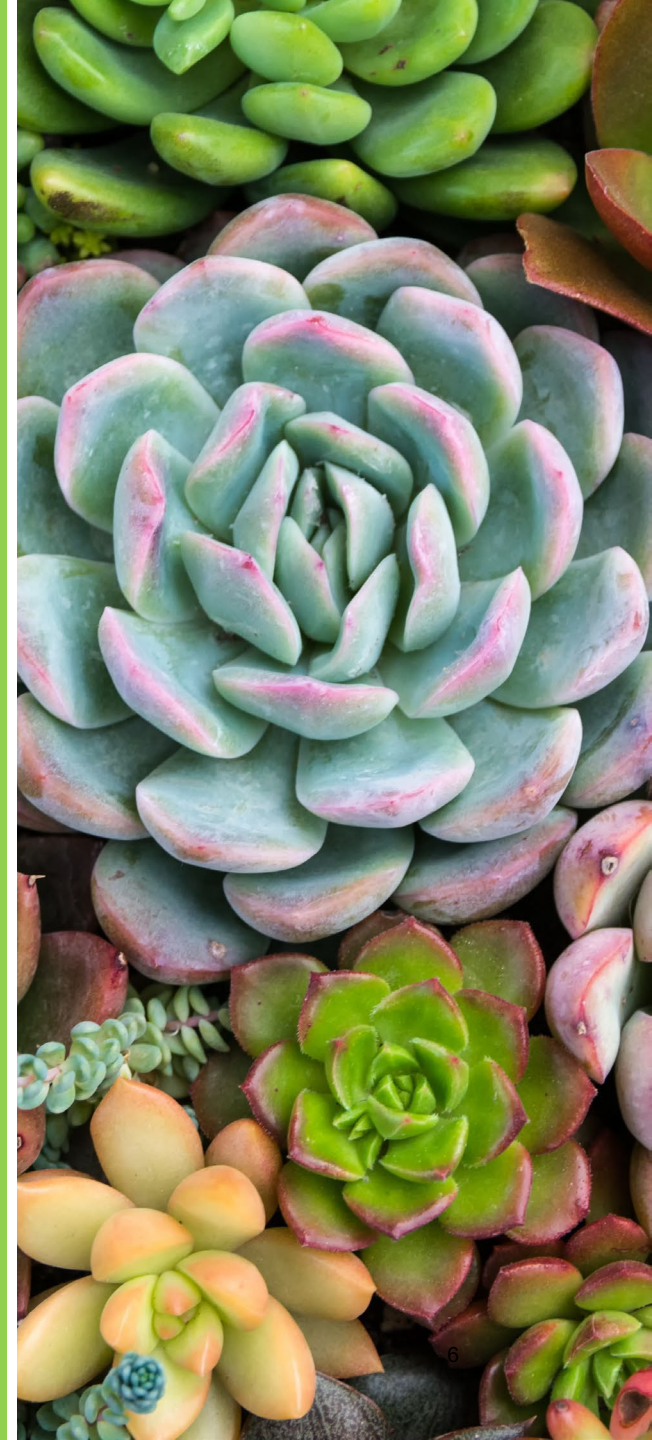
The meeting adjourned at 6:07 pm.



Crestwood Behavioral Health Recovery-Focused Psychiatric Health Facility Services

Community Partner Overview

Sonoma County Healing Center PHF



History

- **Crestwood Behavioral Health, Inc.** is proud to be the leading provider of mental health services in California for more than 50+ years and is fully accredited by the Commission on Accreditation of Rehabilitation Facilities (CARF).
- We provide a complete range of behavioral healthcare services, from traditional psychiatric services to innovative recovery programs, geared towards community reintegration, building resiliency, and developing compassionate communities.
- Crestwood's services support the people we serve to recover with an enhanced sense of resiliency by providing a wide-range of wellness tools, peer providers, staff and natural supports.



Mission

Our mission at Crestwood Behavioral Health, Inc. is to create a partnership with persons served, employees, families, business associates and the community while caring for individuals of all ages affected by mental health.

Together, we invest our energy to enhance the quality of life, social integration, community support, and empowerment of persons served with mental health.



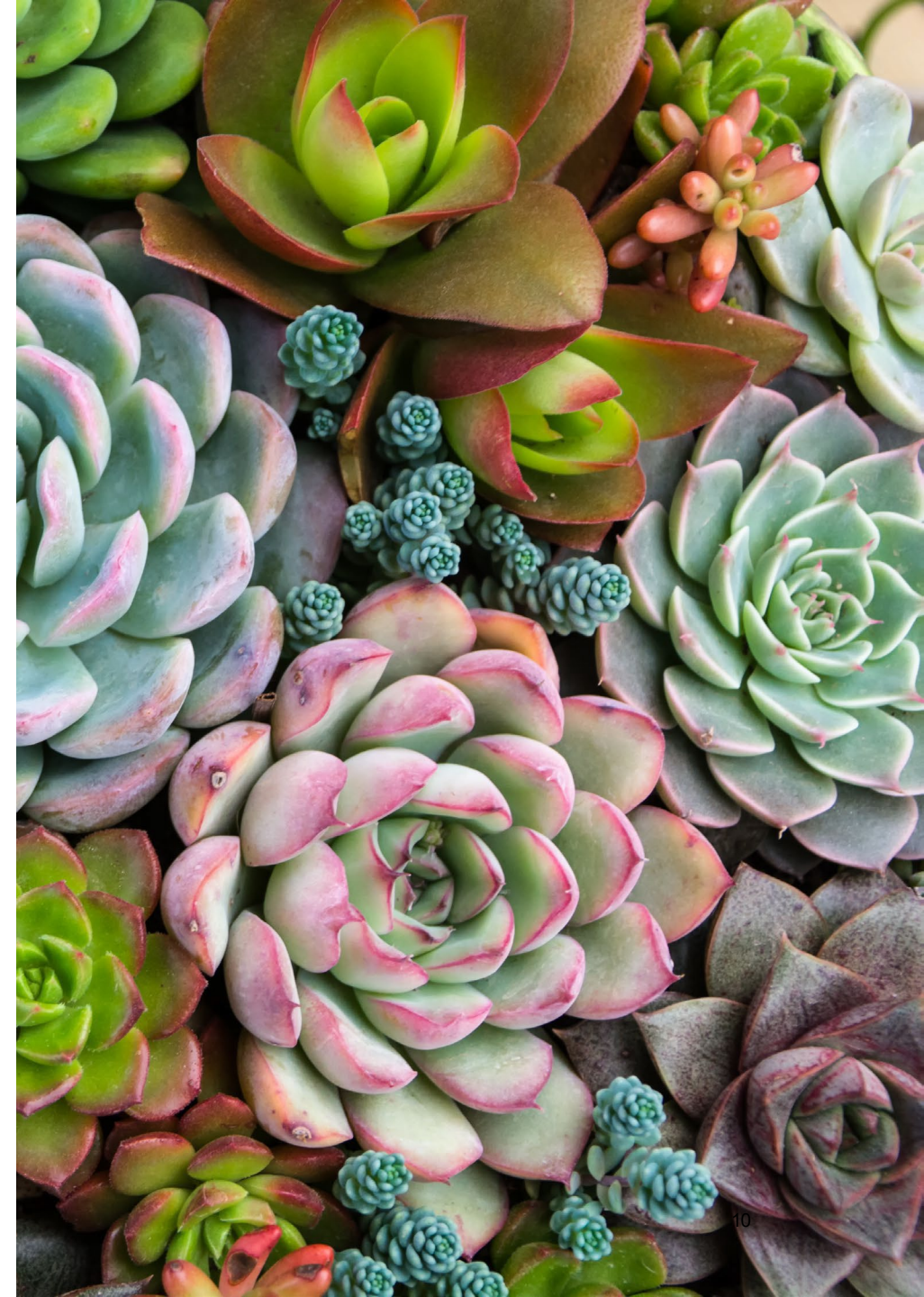
Values

- Family
- Compassion
- Commitment
- Collaboration
- Enthusiasm
- Flexibility
- Character



Core Services

- Stabilization
- 24/7 Therapeutic Support-Safety, Dignity, and Connection
- Trauma-Informed Care



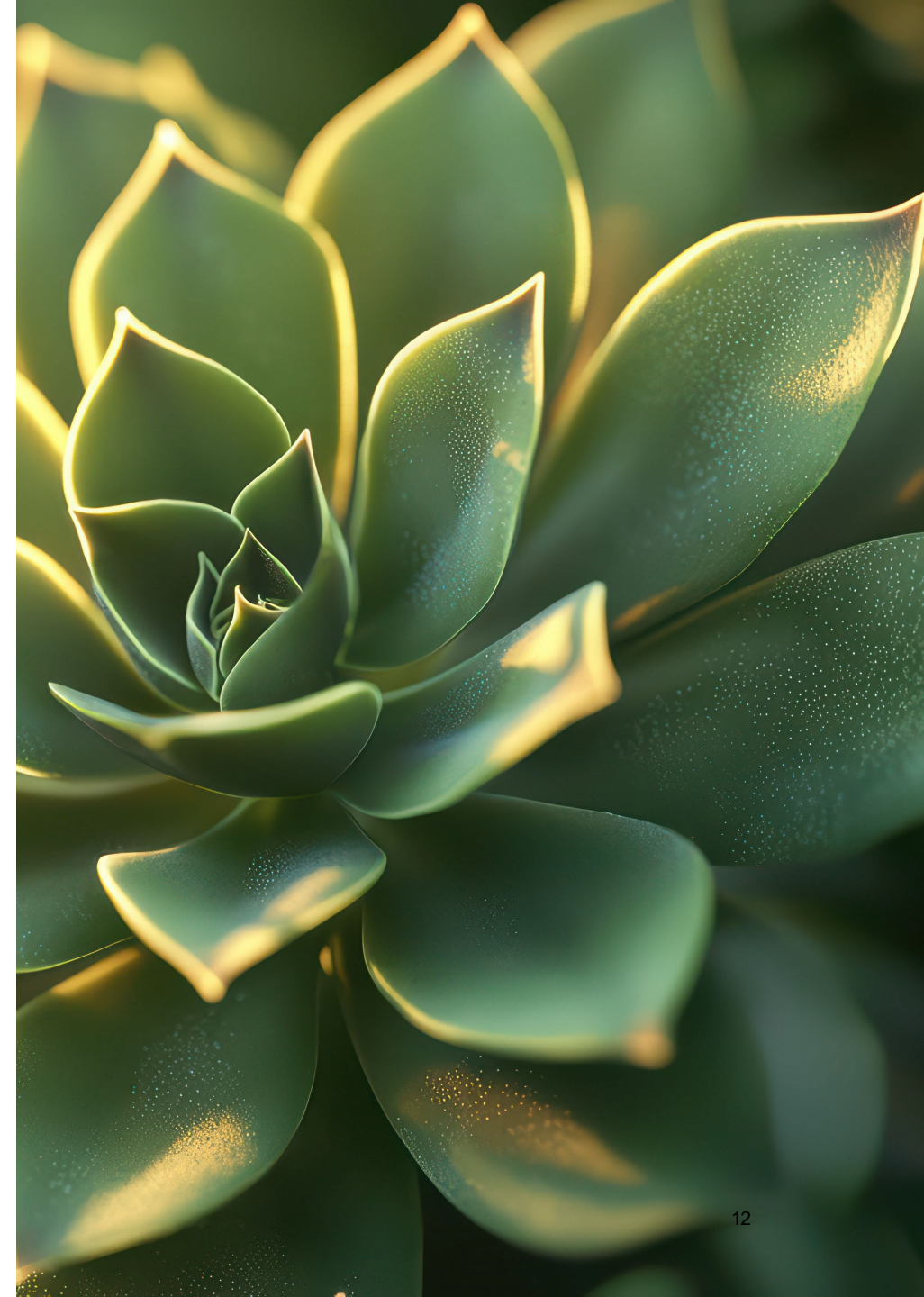
Healing Treatment & Interventions

- Psychiatric & Nursing assessments
- Strength-Based Planning
- Individual and Group Healing Pathways
- Medication Support with shared decision making
- Skill building rooted in empowerment



Recovery-Centered Language

- Person-First, Dignity-Based Communication
- Emphasis on Strengths and Resilience
- Healing Relationships
- Collaboration over Compliance
- Honoring each person's lived experience



Supportive and Collaborative Services

- Warm hand-offs for ongoing success
- Care coordination focused on shared recovery goals
- Family and natural support engagement



Thank You!

Debra Kolman

Campus Administrator

Somona County Healing Center PHF

debra.kolman@cbhi.net

crestwoodbehavioralhealth.com





County of Sonoma Measure O Fund

Summary of Audit Results
December 10, 2025



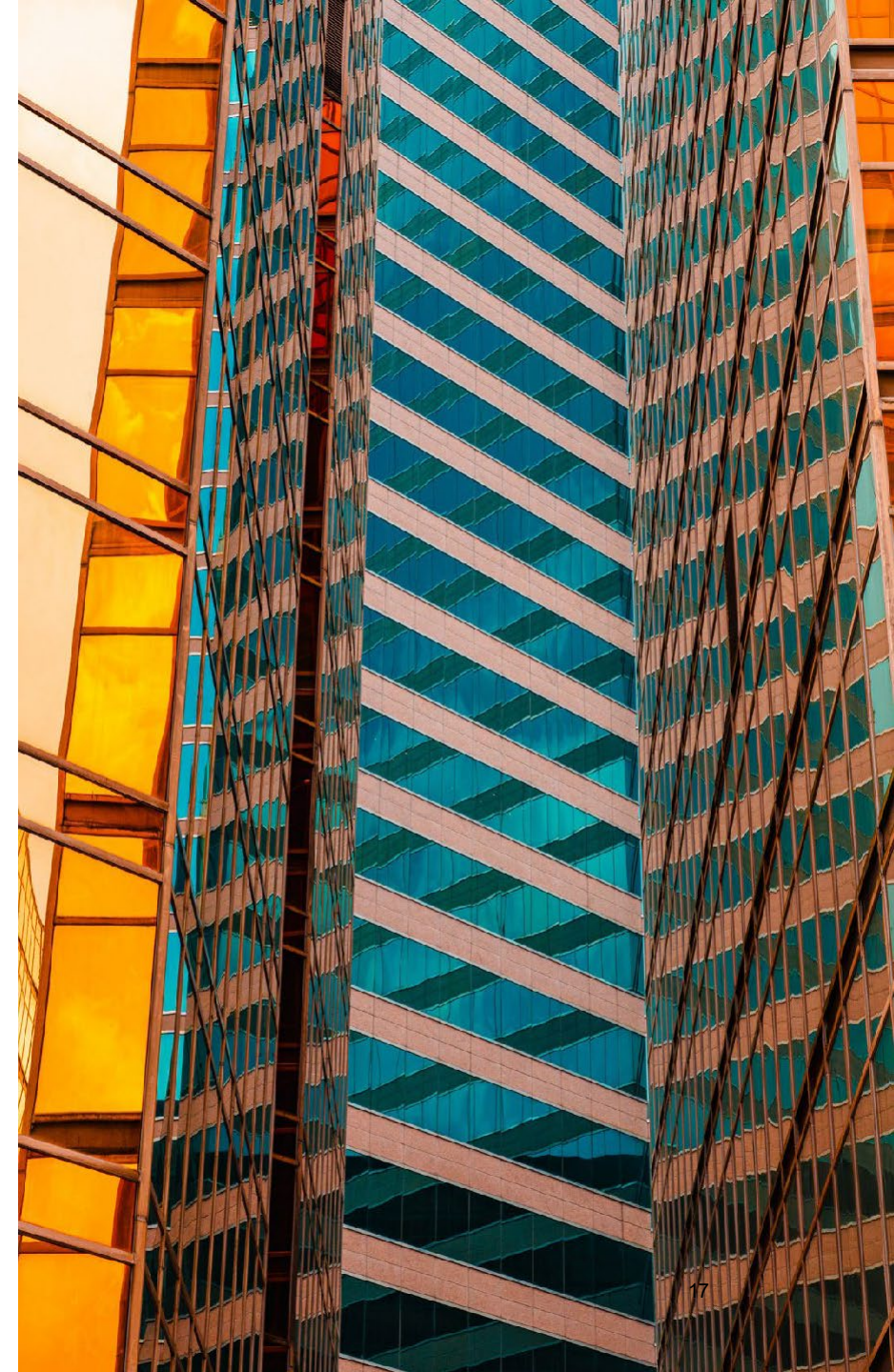


Audit Services

- Audit of the County of Sonoma Measure O Fund Financial Statements
- Report on internal control over financial reporting and on compliance and other matters in accordance with *Government Auditing Standards and Measure O*

Our Responsibility in Accordance with Professional Standards

- Form and express an opinion about whether the financial statements which are the responsibility of management, with your oversight, are presented fairly, in all material respects, in accordance with U.S. GAAP.
- Our responsibility is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement.



Summary of Audit Results



Financial Statements

- Unmodified opinion on the Fund's Financial Statements



Government Auditing Standards

- No material weaknesses or significant deficiencies were reported

Auditor Communications

Ethics and Independence

- We have complied with all relevant ethical requirements regarding independence.

Significant Accounting Policies

- Summary of significant accounting policies – Note 2 to the financial statements

Significant Risks Identified

- Management override

Sensitive Estimate/Disclosure

- None noted

Uncorrected Misstatements/Disclosures

- None noted

Significant Difficulties

- We encountered no significant difficulties in dealing with management.

Disagreements with Management

- No disagreements arose during the course of the audit.



Thank you

Karlee Ransom | Senior Audit Manager

| kransom@eidebailly.com

eidebailly.com

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.

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Financial Statements
For the Year Ended June 30, 2025
County of Sonoma, California
Health Services Department
Measure O Fund

County of Sonoma Health Services Department
Measure O Fund
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June 30, 2025

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Independent Auditor’s Report

County of Sonoma Health Services Department
1450 Neotomas Ave., Suite 200
Santa Rosa, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the County of Sonoma Health Services Department Measure O Fund (Fund), as of and for the year ended June 30, 2025, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Fund, as of June 30, 2025, and the changes in its financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Sonoma Health Services Department, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Fund, and do not purport to, and do not, present fairly the financial position of the County of Sonoma Health Services Department as of June 30, 2025, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by the missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Fund of the County of Sonoma Health Services Department. The supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated [report date], on our consideration of the Fund’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund’s internal control over financial reporting and compliance.

Rancho Cucamonga, California
[report date]

County of Sonoma Health Services Department
Measure O Fund
Balance Sheet
June 30, 2025

Assets	
Cash and investments	\$ 29,688,915
Taxes receivable	5,410,913
Due from other funds	<u>2,246,593</u>
Total Assets	<u>\$ 37,346,421</u>
Liabilities	
Due to other funds	<u>\$ 2,861,024</u>
Total Liabilities	<u>\$ 2,861,024</u>
Fund Balance	
Restricted	<u>\$ 34,485,397</u>
Total Fund Balance	<u>\$ 34,485,397</u>

County of Sonoma Health Services Department
Measure O Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 2025

Revenues	
Measure O Sales Tax	\$ 31,738,056
Interest Income	1,351,752
Unrealized Loss on Investments	<u>579,391</u>
Total revenues	<u>33,669,199</u>
Expenditures	
Mental Health, Addiction and Homeless Services	32,109,903
State Administration Costs	<u>426,480</u>
Total expenditures	<u>32,536,383</u>
Net Change in Fund Balance	<u>1,132,816</u>
Fund Balance, Beginning of Year	<u>33,352,581</u>
Fund Balance, End of Year	<u>\$ 34,485,397</u>

Note 1 - General Information

A. Reporting Entity

The financial statements are intended to reflect the financial position and changes in financial position of the Measure O Fund of the County of Sonoma, California (County) only. Accordingly, the financial statements do not purport to, and do not, present fairly the financial position of the County of Sonoma Health Services Department, as of June 30, 2025, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

B. Measure O

During the November 2020 election, voters in Sonoma County approved Measure O, ensuring a steady and reliable source of funding to address Mental Health and Homelessness that will expand needed services for the County's citizens for the next 10 years.

The Measure O Sales Tax Ordinance identified five categories of services to be funded with the revenue: (1) Behavioral Health Facilities, (2) Emergency Psychiatric and Crisis Services, (3) Mental Health and Substance Use Disorder Outpatient Services, (4) Behavioral Health Homeless and Care Coordination, and (5) Transitional and Permanent Supportive Housing. The Expenditure Plan designates a set percentage of funding for each of the categories.

Note 2 - Summary of Significant Accounting Policies

A. Basis of Presentation

Fund Accounting

The accounts of the County are organized on the basis of funds. A fund is defined as an independent fiscal and accounting entity wherein operations of each fund are accounted for in a separate set of self-balancing accounts that record resources, related benefits, and equity, segregated for the purpose of carrying out specific activities. The County accounts for the Measure O activities within its Measure O Special Revenue Fund. Special revenue funds are used to account for the proceeds of revenue sources that are restricted or committed to expenditure for specified purposes.

Measurement Focus and Basis of Accounting

The special revenue funds of the County are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are available if they are collected within 365 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current resources.

B. Fund Balance

Fund balance is reported according to the following classifications: nonspendable, restricted, committed, assigned, and unassigned based on the relative strength of the constraints that control how specific amounts can be spent.

Restricted fund balance represents amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first.

C. Cash and Investments

The County of Sonoma Treasurer maintains a cash and investment pool that is available for use by all funds. Cash and investments are pooled by the County to facilitate cash management and maximize investment opportunities and yields. Investment income resulting from this pooling is allocated to the respective funds including the Measure O Fund based upon the average cash balance. The investment policies and the risks related to cash and investments, applicable to the Measure O Fund, are those of the County and are disclosed in the County's basic financial statements.

The Measure O Fund's cash and investments are reported at fair value. The fair value measurements are based on the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities; Level 3 inputs are significant unobservable inputs. The Measure O Fund's deposits and withdrawals in the County Investment Pool are made on the basis of \$1 and not fair value. Accordingly, the Measure O Fund's investment in the County Investment Pool is measured based on unclassified inputs not defined as Level 1, Level 2, or Level 3.

D. Risk Management

The Measure O Fund's administrative staff are County employees and as such are covered by the County's self-insurance program for general liability coverage. The County maintains self-insurance retention of \$1,000,000 per occurrence for automobile and general liability claims. Additional coverage for \$1,000,000 to \$25,000,000 per occurrence for liability claims is provided through the CSAC Excess Insurance Authority Liability Program. The County is also self-insured for workers' compensation coverage and maintains self-insurance retention of \$300,000 per occurrence, with amounts in excess of \$300,000 per occurrence for workers' compensation claims with statutory limits covered through participation in the CSAC Excess Insurance Authority, Excess Worker's Compensation Program.

E. Taxes Receivable

Taxes receivable represents the Measure O sales tax revenues for the fiscal year received from California Department of Tax and Fee Administration after June 30, 2025.

F. Due To and Due From Other Funds

Due to and due from other funds represents amounts due from and due to other operating Funds of the County.

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Required Supplementary Information
June 30, 2025

**County of Sonoma, California
Health Services Department
Measure O Fund**

County of Sonoma Health Services Department
Measure O Fund
Schedule of Revenues, Expenditures and Change in Fund Balance – Budget to Actual
Year Ended June 30, 2025

	Budget		Actual	Variance From Final Budget Over (Under)
	Original	Final		
Revenues				
Measure O Sales Tax	\$ 32,865,501	\$ 32,865,501	\$ 31,738,056	\$ (1,127,445)
Interest Income	-	-	1,351,752	1,351,752
Unrealized Loss on investments	-	-	579,391	579,391
Total revenues	<u>32,865,501</u>	<u>32,865,501</u>	<u>33,669,199</u>	<u>803,698</u>
Expenditures				
Mental Health, Addiction and Homeless Services	32,100,328	41,313,882	32,109,903	(9,203,979)
State Administration Costs	-	-	426,480	426,480
Total expenditures	<u>32,100,328</u>	<u>41,313,882</u>	<u>32,536,383</u>	<u>(8,777,499)</u>
Net Change in Fund Balance	<u>765,173</u>	<u>(8,448,381)</u>	<u>1,132,816</u>	<u>9,581,197</u>
Fund Balance, Beginning of Year			<u>33,352,581</u>	
Fund Balance, End of Year			<u>\$ 34,485,397</u>	

Supplementary Information
June 30, 2025

**County of Sonoma, California
Health Services Department
Measure O Fund**

County of Sonoma Health Services Department
 Measure O Fund
 Combining Balance Sheet – By Category
 June 30, 2025

	Behavioral Health Facilities	Emergency Psychiatric and Crisis Services	Mental Health & Substance Use Disorder Outpatient Services	Behavioral Health Homeless and Care Coordination	CDC Transitional PSH	Total
Assets						
Cash and investments	\$ 4,433,843	\$ 8,810,305	\$ 13,755,167	\$ 2,217,977	\$ 471,623	\$ 29,688,915
Taxes receivable	1,190,401	2,380,802	973,964	757,528	108,218	5,410,913
Due from other funds	-	-	2,246,593	-	-	2,246,593
Total assets	<u>\$ 5,624,244</u>	<u>\$ 11,191,107</u>	<u>\$ 16,975,724</u>	<u>\$ 2,975,505</u>	<u>\$ 579,841</u>	<u>\$ 37,346,421</u>
Liabilities						
Due to other funds	\$ 1,598,374	\$ 1,164,532	\$ 98,118	\$ -	\$ -	\$ 2,861,024
Total liabilities	<u>\$ 1,598,374</u>	<u>\$ 1,164,532</u>	<u>\$ 98,118</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,861,024</u>
Fund Balance						
Restricted	\$ 4,025,870	\$ 10,026,575	\$ 16,877,606	\$ 2,975,505	\$ 579,841	\$ 34,485,397
Fund balance	<u>\$ 4,025,870</u>	<u>\$ 10,026,575</u>	<u>\$ 16,877,606</u>	<u>\$ 2,975,505</u>	<u>\$ 579,841</u>	<u>\$ 34,485,397</u>

County of Sonoma Health Services Department
Measure O Fund

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – By Category
Year Ended June 30, 2025

	Behavioral Health Facilities	Emergency Psychiatric and Crisis Services	Mental Health & Substance Use Disorder Outpatient Services	Behavioral Health Homeless and Care Coordination	CDC Transitional PSH	Total
Revenues						
Measure O Sales Tax	\$ 6,982,372	\$ 13,964,745	\$ 5,712,850	\$ 4,443,328	\$ 634,761	\$ 31,738,056
Interest Income	87,161	490,166	589,703	160,354	24,368	1,351,752
Unrealized Loss on Investments	67,121	242,965	157,330	101,468	10,507	579,391
Total revenues	7,136,654	14,697,876	6,459,883	4,705,150	669,636	33,669,199
Expenditures						
Mental Health, Addiction and Homeless Services	6,177,765	17,186,952	3,022,280	5,105,243	617,663	32,109,903
State Administration Costs	93,826	187,651	76,766	59,707	8,530	426,480
Total expenditures	6,271,591	17,374,603	3,099,046	5,164,950	626,193	32,536,383
Net Change in Fund Balance	865,063	(2,676,727)	3,360,837	(459,800)	43,443	1,132,816
Fund Balance, Beginning of Year	3,160,807	12,703,302	13,516,769	3,435,305	536,398	33,352,581
Fund Balance, End of Year	\$ 4,025,870	\$ 10,026,575	\$ 16,877,606	\$ 2,975,505	\$ 579,841	\$ 34,485,397

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Measure O Compliance Requirements

County of Sonoma Health Services Department
1450 Neotomas Ave., Suite 200
Santa Rosa, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the County of Sonoma Health Services Department Measure O Fund (Fund), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements and have issued our report thereon dated [report date]. Our report included an emphasis of matter noting that the financial statements present only the Fund, and do not purport to, and do not, present fairly the financial position of the County of Sonoma Health Services Department as of June 30, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including requirements of Measure O, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rancho Cucamonga, California

[report date]

Draft MD&A from DHS

Introduction

In November 2025, Eide Bailly LLP transmitted the initial draft of the Measure O Audit to Department staff. This memorandum contextualizes the audit's findings within the broader fiscal, regulatory, and operational landscape in which Measure O functions.

Approved by Sonoma County voters in November 2020, Measure O established a dedicated 10-year sales tax to expand and stabilize the County's mental health and homelessness response systems. The enabling ordinance delineates five mandated spending categories:

1. Behavioral health infrastructure and capital facilities
2. Emergency psychiatric and crisis stabilization services
3. Outpatient mental health and substance use disorder treatment
4. Homelessness services, including care coordination
5. Transitional and permanent supportive housing

These categories represent statutory commitments and form the structural basis for the County's compliance obligations under the Measure.

Management Response to the Audit

For Fiscal Year 2024-2025, revenues were 33,669,199 and expenditures were 32,536,383.

The auditors reported **no material weaknesses** in internal controls or financial reporting, and **no instances of non-compliance** with applicable accounting standards or ordinance requirements. The financial estimates and reconciliations prepared by the auditor align with departmental records, thereby affirming the accuracy and integrity of the Department's fiscal management. Management acknowledges and concurs with these findings.

Balance Sheet

The balance sheet presents the assets and liabilities of the Program at the end of the prior fiscal year and is prepared using the modified accrual basis of accounting. The balance sheet is a point of time financial statement whose purpose is to present to the readers a fiscal snapshot of the Program. The balance sheet presents end-of-year data concerning assets, liabilities, deferred outflows of resources, fund balance (assets minus liabilities), and deferred inflows of resources.

From the data presented, readers of the balance sheet should be able to determine the assets available to continue the operations of the Program. Readers are also able to determine the amount owed by the Program to vendors and employees. Finally, the balance sheet provides a picture of the fund balance and the availability of those assets for expenditure.

The Balance Sheet is summarized below:

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Assets			
Cash	29,688,915	27,815,786	1,873,129
Taxes receivable	5,410,913	5,536,795	(125,882)
Due from Other Governments	<u>2,246,593</u>	<u>2,246,593</u>	<u>2,246,593</u>
Total assets	<u><u>37,346,421</u></u>	<u><u>33,352,581</u></u>	<u><u>3,993,840</u></u>
Liabilities and Fund Balance			
Liabilities			
Due to Other Funds	<u>2,861,024</u>	<u>2,861,024</u>	<u>2,861,024</u>
Total liabilities	<u><u>2,861,024</u></u>	<u><u>2,861,024</u></u>	<u><u>2,861,024</u></u>
Fund Balance	<u><u>34,485,397</u></u>	<u><u>33,352,581</u></u>	<u><u>1,132,816</u></u>
Total Fund Balance	<u><u><u>34,485,397</u></u></u>	<u><u><u>33,352,581</u></u></u>	<u><u><u>1,132,816</u></u></u>

- Cash with the Program is explained in the notes to the financial statements. Cash balances for the individual contracts are determined from cash receipt and cash disbursement records of the Program.
- Differences between the numbers we provided and the numbers of Eide Bailly.

The Measure 0 Summary that is presented to the oversight committee does not include Unrealized Gains & Losses (GASB31) because unrealized gains and losses represent changes in the market value of investments that we have not yet sold. Because these gains or losses have not been converted into cash, they do not increase or decrease the actual funds we can spend.

When we report “funds available to spend,” we include only realized, liquid financial resources—actual cash or cash-equivalent assets that are available for use.

If we were to include unrealized gains or losses in that total, the number would give a misleading picture of our true, spendable resources. We want this figure to reflect what is genuinely available, not theoretical changes in value that could reverse before the assets are sold.

- Due from other governments are the amounts due from State government sources.
- Due to other governments are the amounts due to State government sources.
- Vouchers payable consist of expenditures to providers for services prior to June 30, but not paid.
- Unearned revenue are advance amounts received from State government sources for services and expenditures not yet provided or expended

Statement of Revenues, Expenditures and Changes in Fund Balance

The purpose of this statement is to present the results of program operations, and it includes revenues earned and expenditures incurred.

The activity is summarized below:

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Revenues			
Measure O Sales Tax	31,738,056	32,017,548	(279,492)
Interest earned	1,351,752	1,142,298	209,454
Unrealized gain/loss from investments	<u>579,391</u>	<u>1,105,300</u>	<u>(525,909)</u>
Total revenues	<u><u>33,669,199</u></u>	<u><u>34,265,146</u></u>	<u><u>(595,947)</u></u>
Expenditures			
Programmatic spending on contracts and DHS services	32,109,903	31,427,791	682,112
State administration fee	<u>426,480</u>	<u>485,391</u>	<u>(58,911)</u>
Total expenditures	<u><u>32,536,383</u></u>	<u><u>31,913,182</u></u>	<u><u>623,201</u></u>
Net Change in Fund Balance	<u><u>1,132,816</u></u>	<u><u>2,351,964</u></u>	<u><u>(1,219,148)</u></u>
Fund Balance at Start of the Year	33,352,581	31,000,617	1,901,260
Fund Balance at End of the Year	<u><u>34,485,397</u></u>	<u><u>33,352,581</u></u>	<u><u>(58,911)</u></u>

Management Discussion

Fund Balance Position

The Measure O fund concluded FY 2024–25 with a balance of **\$34,485,397**, representing a year-over-year increase of **\$1,132,816**. While this continues an established pattern of cumulative growth, the Department has deliberately shifted toward accelerated deployment of Measure O dollars to meet community needs. Based on existing obligations and forthcoming awards, the Department anticipates a substantial drawdown of the balance within the current fiscal cycle, and projects an ending balance of +/- **\$2 million** in the Measure's final year (FY 2029–30).

It is important to note that the timing of expenditures remains inherently variable. Competitive procurement processes (e.g., Notices of Funding Availability) often result in multi-year contracts. Funds are encumbered at the point of award, but disbursements occur only as contractors invoice for completed work. As a result, cash balances may appear higher than the Department's true discretionary capacity. While annual projections

carry uncertainty, the cumulative effect of currently executed contracts provides a high degree of confidence in the long-term fund trajectory.

Enhancements to Fiscal Governance

During the past fiscal year, management implemented several measures to increase transparency, precision, and strategic alignment in Measure O fund administration:

- **Comprehensive Multi-Year Fiscal Tracking:** A detailed, Excel-based fiscal model now tracks allocations and projected expenditures over the full 10-year statutory period.
- **Structured Competitive Funding Processes:** The Department now utilizes formal, panel-reviewed competitive processes for awarding Measure O dollars. This enhances public accountability, aligns investments with community-identified priorities, and strengthens the evidentiary basis for funding decisions.

These reforms collectively reinforce a governance framework that is both transparent and adaptable.

Macro-Fiscal and Regulatory Uncertainties

The Department is operating within a rapidly shifting fiscal environment characterized by the following pressures:

- Potential **reductions in federal safety-net programs**, which disproportionately affect Medi-Cal beneficiaries and low-income households.
- Anticipated **declines in Medi-Cal enrollment** resulting from recent federal policy changes.
- Likely **federal retrenchment in housing and health programs**, increasing local service burdens.
- The pending **renewal of California’s 1115 Medicaid waiver**, which underpins CalAIM; non-renewal would materially destabilize behavioral health payment systems.
- State-level fiscal contraction resulting in budget cuts and constrained growth at both state and local levels.

In this context, the diminishing Measure O fund balance reduces the Department’s fiscal agility to respond to emergent needs or external shocks.

Local Government Fiscal Stress

Municipal governments within Sonoma County are experiencing acute budgetary shortfalls. Many cities have begun scaling back or discontinuing programs that serve unhoused residents and individuals experiencing behavioral health crises. As these services retrench, municipalities increasingly seek County support. However, the demand for backfilled services exceeds the discretionary capacity of Measure O, which is already substantially committed to countywide initiatives. Management will review all current commitments to determine which obligations must be preserved and which may be transitioned to alternative funding streams.

Implications of Proposition 1

The transition, in 2026, from the Mental Health Services Act (MHSA) to the Behavioral Health Services Act (BHSA) introduces significant structural changes:

- Counties must allocate **30% of BHSA funds to housing and housing-related services**.
- Additional statutory constraints will narrow the scope of allowable expenditures and reduce local discretion.

While the BHSA framework will supply new resources for housing-related interventions, it will simultaneously diminish funding available for longstanding behavioral health programs. To maintain operational continuity, management will be required to reallocate certain programs currently supported by Measure O to BHSA or other eligible funding sources. This rebalancing is also intended to rebuild a modest Measure O fund balance by the Measure's final year, thereby preserving flexibility in the face of federal and state volatility.

Ongoing Structural Challenges for Measure O

Measure O funds continue to face significant and competing demands. They serve not only as a local resource for direct services, but also as a **critical matching component** for Medi-Cal, allowing the County to leverage substantial federal funding. Redirecting Measure O dollars away from Medi-Cal-aligned services risks forfeiting federal matching revenue, resulting in a compounded fiscal loss.

Sustained and prudent stewardship is essential, particularly as voters will ultimately decide whether to renew Measure O later this decade. The discontinuation of Measure O would result in the loss of a major revenue stream, paired with the likely forfeiture of associated federal dollars. The combined financial impact could exceed **1.5 times the Measure's annual revenue**, with profound and lasting implications for the County's behavioral health and homelessness systems.

Conclusion

As the Department enters the sixth year of Measure O implementation, it does so within a highly dynamic fiscal and regulatory environment. Management remains committed to rigorous fiscal oversight, strategic investment of Measure O funds, and continued alignment with both statutory obligations and evolving community needs. These commitments are essential to safeguarding system stability and ensuring that the County remains well-positioned to respond to future challenges.

Draft All Measure O - Fund Balance Summary**

AS OF 12/1/2025

Category		FY 2024-25 Actuals	FY 2025-26 Adopted Budget	FY 2025-26 Estimated Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected	FY 2029-30 Projected
	Special Revenues FUND BALANCE							
1	Behavioral Health Facilities	3,226,014	4,020,737	4,023,957	4,087,105	6,037,161	7,974,704	9,918,159
2	Emergency Psych/Crisis Services	12,933,244	9,991,628	10,013,552	(26,588)	(4,791,741)	(10,093,783)	(15,812,750)
3	Mental Health SUD Outpatient Services	13,657,427	16,832,862	16,860,933	9,389,725	7,829,744	6,924,703	6,351,002
4	Behavioral Health Homelessness Care Coord	3,531,753	2,962,030	2,970,485	(770,496)	489,766	1,699,704	3,098,583
5	Transitional Permanent Supportive Housing (PSH)	545,736	577,922	579,125	567,286	562,657	550,466	530,439
	Total Beginning FUND Balance by Category	33,894,174	34,385,179	34,448,052	13,247,032	10,127,587	7,055,794	4,085,433
	Measure O Revenue							
1	Behavioral Health Facilities	7,069,533	8,166,132	7,316,491	7,409,791	7,549,311	7,718,587	7,889,428
2	Emergency Psych/Crisis Services	14,454,910	16,636,776	14,591,644	14,726,056	14,794,895	15,016,818	15,242,070
3	Mental Health SUD Outpatient Services	6,302,553	6,801,035	6,330,554	6,356,771	6,310,748	6,364,560	6,434,528
4	Behavioral Health Homelessness Care Coord	4,603,682	5,285,804	4,686,211	4,761,697	4,799,627	4,904,463	5,016,669
5	Transitional Permanent Supportive Housing (PSH)	659,129	674,960	669,491	692,724	702,609	712,642	722,598
	Total Revenue	33,089,807	37,564,707	33,594,391	33,947,039	34,157,190	34,717,070	35,305,293
	Expenditures (Funds from Special Revenues to Operating)							
1	Behavioral Health Facilities	6,271,590	7,136,155	7,253,343	5,459,735	5,611,768	5,775,132	5,952,278
2	Emergency Psych/Crisis Services	17,374,602	21,233,006	24,631,784	19,491,209	20,096,937	20,735,785	19,900,737
3	Mental Health SUD Outpatient Services	3,099,047	9,424,449	13,801,762	7,916,752	7,215,789	6,938,261	7,122,250
4	Behavioral Health Homelessness Care Coord	5,164,950	3,419,688	8,427,192	3,501,435	3,589,689	3,505,584	3,593,223
5	Transitional Permanent Supportive Housing (PSH)	625,740	680,358	681,330	697,353	714,800	732,669	750,985
	Total Expenditures	32,535,929	41,893,656	54,795,411	37,066,484	37,228,983	37,687,431	37,319,473
	Net Income/(Loss)	553,878	(4,328,949)	(21,201,020)	(3,119,445)	(3,071,793)	(2,970,361)	(2,014,180)
	Ending Fund Balance Available for Budgeting by Category							
1	Behavioral Health Facilities	4,023,957	5,050,714	4,087,105	6,037,161	7,974,704	9,918,159	11,855,309
2	Emergency Psych/Crisis Services	10,013,552	5,395,398	(26,588)	(4,791,741)	(10,093,783)	(15,812,750)	(20,471,417)
3	Mental Health SUD Outpatient Services	16,860,933	14,209,448	9,389,725	7,829,744	6,924,703	6,351,002	5,663,280
4	Behavioral Health Homelessness Care Coord	2,970,485	4,828,146	(770,496)	489,766	1,699,704	3,098,583	4,522,029
5	Transitional Permanent Supportive Housing (PSH)	579,125	572,524	567,286	562,657	550,466	530,439	502,052
	Ending Fund Balance Available for Budgeting	34,448,052	30,056,230	13,247,032	10,127,587	7,055,794	4,085,433	2,071,253

** This is a living document and subject to change.

DRAFT Behavioral Health Facilities SPECIAL REVENUE FUND: 22052400 - Category #1

	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Total Beginning FUND Balance	3,160,807	4,020,737	4,023,957	4,087,105	6,037,161	7,974,704	9,918,159
Unreserved Ending Fund Balance Before Reserve Changes Removed by CAO Increase Beginning FB for FY 25/26	65,207						
Beginning Fund Balance Available for Budgeting Category #1	3,226,014	4,020,737	4,023,957	4,087,105	6,037,161	7,974,704	9,918,159
Measure O Revenue	6,716,542	7,010,702	6,870,127	6,973,179	7,077,777	7,183,944	7,291,703
Interest on Pooled Cash	87,161	115,817	136,072	121,666	151,864	210,178	268,393
Unrealized Gains & Losses (Removed by CAO in FY 24-25)							
PY Intergovmntl Rev - State (Prior Year Revenue)	265,830	1,039,613	310,292	314,946	319,670	324,465	329,332
Total Measure O Revenue	7,069,533	8,166,132	7,316,491	7,409,791	7,549,311	7,718,587	7,889,428
Expenditures							
Residential Care Facilities Board & Care 22758	6,879,582	5,361,219	6,850,786	5,038,732	5,154,183	5,272,203	5,392,850
Psychiatric Hospital Facilites and Operations 22762	(1,120,243)	1,146,619	(237,552)	(246,715)	(256,204)	(266,030)	(276,204)
Transitional Housing 22790	348,458	379,530	379,530	385,906	392,467	399,220	406,170
Program Support 22100	69,967	133,917	145,709	138,224	141,837	145,383	149,017
No Program (Where a program was not added as it should be)							
Total Net Measure O Cost to Operating Expenses	6,177,764	7,021,285	7,138,473	5,316,147	5,432,283	5,550,776	5,671,833
CA Admin Fees from State of CA for Sales Tax	93,826	114,870	114,870	143,588	179,485	224,356	280,445
Potential NOFA			-				
Total Expenditures	6,271,590	7,136,155	7,253,343	5,459,735	5,611,768	5,775,132	5,952,278
Net Income/(Loss)	797,943	1,029,977	63,148	1,950,056	1,937,543	1,943,455	1,937,150
Ending Fund Balance Available for Budgeting Category #1	4,023,957	5,050,714	4,087,105	6,037,161	7,974,704	9,918,159	11,855,309

** This is a living document and subject to change.

DRAFT Behavioral Health Facilities OPERATING DEPARTMENT: 22030107 - Category #1

Sub-Category	Project/Contract	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Residential Care Facilities	AAHS San Pablo dba A&A Health Serv	1,580,400	1,230,371	1,230,371	1,230,371	1,261,130	1,292,658	1,324,974
Residential Care Facilities	Aquino, Angie - McHugh Care Home	213,150	180,228	180,228	180,228	184,734	189,352	194,086
Residential Care Facilities	Aquino, Angie - AA Best Care	819,844	739,903	739,903	739,903	758,401	777,361	796,795
Residential Care Facilities	Buckelew Programs	24,747	19,266	19,266				
Residential Care Facilities	Community Support Network Brown St	430,719	410,639	404,683	404,683	414,800	425,170	435,799
Residential Care Facilities	Community Support Network Hope Hous	485,961	387,503	393,459	393,459	403,295	413,377	423,711
Residential Care Facilities	Community Support Network Opp House	296,821	264,910	264,910	264,910	271,533	278,321	285,279
Residential Care Facilities	Country Gardens - Hire, Richard	134,505	126,587	126,587	126,587	129,752	132,996	136,321
Residential Care Facilities	Davis Guest Home	1,205,235	911,689	911,689	911,689	934,481	957,843	981,789
Residential Care Facilities	God's Grace I & II	230,525	154,555	154,555	154,555	158,419	162,379	166,438
Residential Care Facilities	Hanna House Ridley (DLK Ventures)	58,400	47,739	47,739	47,739	48,932	50,155	51,409
Residential Care Facilities	Hillcrest (SST Senior Care)	219,500	160,277	160,277	160,277	164,284	168,391	172,601
Residential Care Facilities	Le Elen Manor	775,674	600,124	600,124	600,124	615,127	630,505	646,268
Residential Care Facilities	Living Oak Home Care (Emma Sila Mutun	78,270	63,935	63,935	63,935	65,533	67,171	68,850
Residential Care Facilities	Johnson, Jevon Pro Fee			3,180	3,180	3,260	3,342	3,426
Residential Care Facilities	Palm View - American Housing	366,257	325,133	317,016	317,016	324,941	333,065	341,392
Residential Care Facilities	Psynergy Programs	1,370,516	879,826	879,826	822,516	843,079	864,156	885,760
Residential Care Facilities	Rex Adamson MD	6,000	3,180	3,180	-	-	-	-
Residential Care Facilities	St. Michaels Extended Care	214,500	166,992	166,992	166,992	171,167	175,446	179,832
Residential Care Facilities	Sunset Gardens - Eden Relota	459,169	351,555	351,555	201,570	206,609	211,774	217,068
Residential Care Facilities	Chun, Soo Davis Guest Home	4,264	1,374	1,374	1,374	1,408	1,443	1,479
Residential Care Facilities	Murphy Conservatees Inspire BH			552,398				
Residential Care Facilities	Murphy Conservatees 7th Ave Center LLC			438,000				
Residential Care Facilities	Murphy Conservatees Windsor Sac Estates			539,213				
Residential Care Facilities	Services & Supplies	107,126	342,502	342,502	351,065	359,842	368,838	378,059
Residential Care Facilities	Total Expenditures	9,081,583	7,368,288	8,892,962	7,142,173	7,320,727	7,503,743	7,691,336
Residential Care Facilities	Total Non-Measure O Revenue	(2,202,000)	(2,007,069)	(2,042,176)	(2,103,441)	(2,166,544)	(2,231,540)	(2,298,486)
Residential Care Facilities	Net Measure O Cost	6,879,582	5,361,219	6,850,786	5,038,732	5,154,183	5,272,203	5,392,850
Psychiatric Hosptial Facility (PHF)	Crestwood	5,685,102	3,248,135	3,530,581	3,636,498	3,745,593	3,857,961	3,973,700
Psychiatric Hosptial Facility (PHF)	Services & Supplies	77,025	407,314	407,314	417,497	427,934	438,632	449,598

DRAFT Behavioral Health Facilities OPERATING DEPARTMENT: 22030107 - Category #1

Sub-Category	Project/Contract	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Psychiatric Hosptial Facility (PHF)	Total Expenditures	5,762,127	3,655,449	3,937,895	4,053,995	4,173,527	4,296,593	4,423,298
Psychiatric Hosptial Facility (PHF)	Total Non-Measure O Revenue	(6,882,370)	(2,508,830)	(4,175,447)	(4,300,710)	(4,429,731)	(4,562,623)	(4,699,502)
Psychiatric Hosptial Facility (PHF)	Net Measure O Cost	(1,120,243)	1,146,619	(237,552)	(246,715)	(256,204)	(266,030)	(276,204)
Transitional Housing	Salaries&Benefits 1.0 FTE	172,397	177,385	177,385	182,707	188,188	193,834	199,649
Transitional Housing	County of Sonoma Probation JMHCP		160,000	160,000	160,000	160,000	160,000	160,000
Transitional Housing	Services & Supplies	176,579	42,145	42,145	43,199	44,279	45,386	46,521
Transitional Housing	Total Expenditures	348,976	379,530	379,530	385,906	392,467	399,220	406,170
Transitional Housing	Total Non-Measure O Revenue	(518)						
Transitional Housing	Net Measure O Cost	348,458	379,530	379,530	385,906	392,467	399,220	406,170
Program Support	Eide Bailly	1,188	2,838	2,640	2,838	3,051	3,127	3,205
Program Support	HINDERLITER DE LLAMAS & ASSOCIATES (HDL)	924		990	1,030	1,071	1,098	1,125
Program Support	Communications Consultant			11,000				
Program Support	Services & Supplies	67,855	131,079	131,079	134,356	137,715	141,158	144,687
Program Support	Total Expenditures	69,967	133,917	145,709	138,224	141,837	145,383	149,017
Program Support	Total Non-Measure O Revenue							
Program Support	Net Measure O Cost	69,967	133,917	145,709	138,224	141,837	145,383	149,017
Total Expenditures	Total Expenditures	15,262,653	11,537,184	13,356,096	11,720,298	12,028,558	12,344,939	12,669,821
Total Non-Measure O Revenue	Total Non-Measure O Revenue	(9,084,888)	(4,515,899)	(6,217,623)	(6,404,151)	(6,596,275)	(6,794,163)	(6,997,988)
Total Needed Measure O transferred from Special Revenue Category #1		6,177,764	7,021,285	7,138,473	5,316,147	5,432,283	5,550,776	5,671,833

** This is a living document and subject to change.

DRAFT Behavioral Health Emergency Psychiatric Crisis Services SPECIAL REVENUE FUND: 22052500 - Category #2

	FY 2024-25 Actuals	FY2025-26 Adopt Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Total Beginning FUND Balance	12,703,302	9,991,628	10,013,552	(26,588)	(4,791,741)	(10,093,783)	(15,812,750)
Unreserved Ending Fund Balance Before Reserve Changes Removed by CAO							
Increase Beginning FB for FY 25/26	229,942						
Beginning Fund Balance Available for Budgeting Category #2	12,933,244	9,991,628	10,013,552	(26,588)	(4,791,741)	(10,093,783)	(15,812,750)
Measure O Revenue	13,433,084	14,198,206	13,740,255	13,946,359	14,155,554	14,367,887	14,583,405
Interest on Pooled Cash	490,166	359,343	230,805	149,804	-	-	-
PY Intergovmntl Rev - State (Prior Year Revenue)	531,660	2,079,227	620,584	629,893	639,341	648,931	658,665
Total Measure O Revenue	14,454,910	16,636,776	14,591,644	14,726,056	14,794,895	15,016,818	15,242,070
Expenditures							
CrisisAssessPrevntn&Ed CAPE 22425	1,671,255	4,237,078	2,953,217	2,423,257	2,495,385	2,569,662	2,633,904
STRTP (BUDGETED IN 30109) 22513	670,281						
Crisis Stabilization Unit (CSU) 22615	3,767,913	7,988,370	8,103,739	7,746,401	8,006,181	8,273,998	8,550,091
Crisis Residential 22757	(1,299,474)	356,487	137,841	157,521	177,937	199,111	221,066
Hospital Inpatient 22759	7,093,843	3,186,656	5,887,579	6,034,769	6,185,638	6,340,279	6,498,787
MST Exp II 22791	5,020,735	5,063,806	7,125,215	2,668,153	2,697,357	2,727,291	1,257,974
SSI Supp Fund 22661	177,413	125,000	125,000	125,000	125,000	125,000	125,000
Program Support	84,985	45,870	69,454	48,934	50,471	51,734	53,027
Total Net Measure O Cost to Operating Expenses	17,186,951	21,003,267	24,402,045	19,204,035	19,737,969	20,287,075	19,339,849
CA Admin Fees from State of CA for Sales Tax	187,651	229,739	229,739	287,174	358,968	448,710	560,888
Total Expenditures	17,374,602	21,233,006	24,631,784	19,491,209	20,096,937	20,735,785	19,900,737
Net Income/(Loss)	(2,919,692)	(4,596,230)	(10,040,140)	(4,765,153)	(5,302,042)	(5,718,967)	(4,658,667)
Ending Fund Balance Available for Budgeting Category #2	10,013,552	5,395,398	(26,588)	(4,791,741)	(10,093,783)	(15,812,750)	(20,471,417)

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Draft Behavioral Health Emergency Psychiatric Crisis Services OPERATING DEPARTMENT: 22030108 - Category #2

Sub-Category	Project/Contract	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
CrisisAssessPrevntn&Ed CAPE	Salary & Benefits - 13 FTE's 6 Filled 7 VACANT as of FY 24-	1,331,219	2,241,939	2,241,939	2,309,197	2,378,473	2,449,827	2,511,073
CrisisAssessPrevntn&Ed CAPE	Services & Supplies	374,533	111,278	111,278	114,060	116,912	119,835	122,831
CrisisAssessPrevntn&Ed CAPE	Reduced to 600K CAPE RFP		1,883,861	600,000				
CrisisAssessPrevntn&Ed CAPE	Total Expenditures	1,705,752	4,237,078	2,953,217	2,423,257	2,495,385	2,569,662	2,633,904
CrisisAssessPrevntn&Ed CAPE	Total Non-Measure O Revenue	(34,496)						
CrisisAssessPrevntn&Ed CAPE	Net Measure O Cost	1,671,255	4,237,078	2,953,217	2,423,257	2,495,385	2,569,662	2,633,904
STRTP (BUDGETED IN 30109)	Beloved O	81,000						
STRTP (BUDGETED IN 30109)	Courage to Change	68,093						
STRTP (BUDGETED IN 30109)	Orange County	25,000						
STRTP (BUDGETED IN 30109)	Placer County	81,000						
STRTP (BUDGETED IN 30109)	Promesa	144,815						
STRTP (BUDGETED IN 30109)	RiteofPassage	89,059						
STRTP (BUDGETED IN 30109)	Starview	81,000						
STRTP (BUDGETED IN 30109)	Summitview	98,901						
STRTP (BUDGETED IN 30109)	Services & Supplies	1,413						
STRTP (BUDGETED IN 30109)	Total Expenditures	670,281						
STRTP (BUDGETED IN 30109)	Total Non-Measure O Revenue	-						
STRTP (BUDGETED IN 30109)	Net Measure O Cost	670,281						
Crisis Stabilization Unit (CSU)	Brabetz Inc	132,662	194,533	318,907	303,721	311,314	319,097	327,074
Crisis Stabilization Unit (CSU)	Maxium Healthcare Staffing (Amergis)	948,507	259,220	424,952	435,576	446,465	457,627	469,068
Crisis Stabilization Unit (CSU)	Siyan Clinical	398,570	218,489	478,178				
Crisis Stabilization Unit (CSU)	Salary & Benefits - 32.33 FTE's 25.30 Filled 7.03 VACANT	5,110,701	7,124,118	7,232,662	7,337,842	7,557,977	7,784,716	8,018,257
Crisis Stabilization Unit (CSU)	Services & Supplies	3,345,948	2,548,645	2,548,645	2,612,361	2,677,670	2,744,612	2,813,227
Crisis Stabilization Unit (CSU)	Total Expenditures	9,936,388	10,345,005	11,003,344	10,689,500	10,993,426	11,306,052	11,627,626
Crisis Stabilization Unit (CSU)	Total Non-Measure O Revenue	(6,168,475)	(2,356,635)	(2,899,605)	(2,943,099)	(2,987,245)	(3,032,054)	(3,077,535)
Crisis Stabilization Unit (CSU)	Net Measure O Cost	3,767,913	7,988,370	8,103,739	7,746,401	8,006,181	8,273,998	8,550,091
Crisis Residential	Progress Foundation (CBO)	2,845,420	1,545,995	1,613,739	1,654,082	1,695,434	1,737,820	1,781,266
Crisis Residential	Services & Supplies	172,946	147,558	147,558	151,247	155,028	158,904	162,877
Crisis Residential	Total Expenditures	3,018,366	1,693,553	1,761,297	1,805,329	1,850,462	1,896,724	1,944,143
Crisis Residential	Total Non-Measure O Revenue	(4,317,840)	(1,337,066)	(1,623,456)	(1,647,808)	(1,672,525)	(1,697,613)	(1,723,077)
Crisis Residential	Net Measure O Cost	(1,299,474)	356,487	137,841	157,521	177,937	199,111	221,066

Draft Behavioral Health Emergency Psychiatric Crisis Services OPERATING DEPARTMENT: 22030108 - Category #2

Sub-Category	Project/Contract	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Hospital Inpatient	Adventist	658,604						
Hospital Inpatient	Alta Bates Summit Medical Center	20,340						
Hospital Inpatient	Antoun C Manganas MD Modesto	3,030						
Hospital Inpatient	Aurora (Santa Rosa BH Hospital)	5,158,723	1,976,000	3,800,000	3,895,000	3,992,375	4,092,184	4,194,489
Hospital Inpatient	Bay Psychiatric Assoc	56,700						
Hospital Inpatient	BHC Fremont Hospital	395,589						
Hospital Inpatient	BHC Sierra Vista Hospital	306,426						
Hospital Inpatient	Bio-Behavioral Medical Clinics Inc	2,850						
Hospital Inpatient	Heritage Oaks Hospital	333,796						
Hospital Inpatient	Jaaneali Mehdi MD Inc	1,650						
Hospital Inpatient	Marin Health Care District	21,450						
Hospital Inpatient	Olivia Del Pilar MD	3,420						
Hospital Inpatient	Sacramento Behavioral Healthcare	144,842						
Hospital Inpatient	Saint Francis Memorial Hospital	7,820						
Hospital Inpatient	SJBH LLC	260,623						
Hospital Inpatient	Stanford Health Care	4,540						
Hospital Inpatient	Sutter Valley Hospitals	228,266						
Hospital Inpatient	William Greene MD	4,160						
Hospital Inpatient	Yokesh Balaraman MD	290						
Hospital Inpatient	SHORT DOYLE AP	231,237		1,636,893	1,677,815	1,719,760	1,762,754	1,806,823
Hospital Inpatient	Prof fees related to out-of-county inpatient stays (Hosp Guar Adult) - S	881,267	1,097,590	337,620	346,061	354,713	363,581	372,671
Hospital Inpatient	Payroll	369						
Hospital Inpatient	Services & Supplies	326,855	113,066	113,066	115,893	118,790	121,760	124,804
Hospital Inpatient	Total Expenditures	9,052,847	3,186,656	5,887,579	6,034,769	6,185,638	6,340,279	6,498,787
Hospital Inpatient	Total Non-Measure O Revenue	(1,959,004)		-				
Hospital Inpatient	Net Measure O Cost	7,093,843	3,186,656	5,887,579	6,034,769	6,185,638	6,340,279	6,498,787
MST Exp II (Mobile Crisis Support)								
MST Exp II (Mobile Crisis Support)	City of Cotati	136,449	136,449	188,329				
MST Exp II (Mobile Crisis Support)	Sonoma State University	79,595	68,224	86,921				
MST Exp II (Mobile Crisis Support)	City of Rohnert Park	921,028	932,399	1,173,436				
MST Exp II (Mobile Crisis Support)	So Co Office of Education?? Shows on Contract listing is not in budget			750				
MST Exp II (Mobile Crisis Support)	City of Petaluma	1,137,072	1,137,072	1,493,003				
MST Exp II (Mobile Crisis Support)	City of SR Police Dept	1,450,000	1,450,000	3,043,114				
MST Exp II (Mobile Crisis Support)	Safe and In Response Future Funds Mobile Crisis Exp				1,500,000	1,500,000	1,500,000	
MST Exp II (Mobile Crisis Support)	City of Healdsburg/Moved to SR		200,000					

Draft Behavioral Health Emergency Psychiatric Crisis Services OPERATING DEPARTMENT: 22030108 - Category #2

Sub-Category	Project/Contract	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
MST Exp II (Mobile Crisis Support)	Staffing in MST 30105/22712	1,020,427	1,045,884	1,045,884	1,072,031	1,098,832	1,126,303	1,154,461
MST Exp II (Mobile Crisis Support)	Services & Supplies	276,164	93,778	93,778	96,122	98,525	100,988	103,513
MST Exp II (Mobile Crisis Support)	Total Expenditures	5,020,735	5,063,806	7,125,215	2,668,153	2,697,357	2,727,291	1,257,974
MST Exp II (Mobile Crisis Support)	Total Non-Measure O Revenue	-						
MST Exp II (Mobile Crisis Support)	Net Measure O Cost	5,020,735	5,063,806	7,125,215	2,668,153	2,697,357	2,727,291	1,257,974
SSI Supp Fund	American Housing Inc Hammonds	7,012						
SSI Supp Fund	Community Support Network	20,401						
SSI Supp Fund	SSI Interim Funding	150,000	250,000	250,000	250,000	250,000	250,000	250,000
SSI Supp Fund	Total Expenditures	177,413	250,000	250,000	250,000	250,000	250,000	250,000
SSI Supp Fund	Total Non-Measure O Revenue	-	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
SSI Supp Fund	Net Measure O Cost	177,413	125,000	125,000	125,000	125,000	125,000	125,000
Program Support	Eide Bailly	2,376	5,676	5,280	5,676	6,101	6,254	6,410
Program Support	HINDERLITER DE LLAMAS & ASSOCIATES (HDL)	1,848		1,980	2,059	2,141	2,195	2,250
Program Support	Communications Consultant			22,000				
Program Support	Services & Supplies	84,348	40,194	40,194	41,199	42,229	43,285	44,367
Program Support	Total Expenditures	88,572	45,870	69,454	48,934	50,471	51,734	53,027
Program Support	Total Non-Measure O Revenue	(3,588)						
Program Support	Net Measure O Cost	84,985	45,870	69,454	48,934	50,471	51,734	53,027
No Program	Total Expenditures	(987)						
No Program	Total Non-Measure O Revenue	987						
No Program	Net Measure O Cost	-						
Total Expenditures		29,669,367	24,821,968	29,050,106	23,919,942	24,522,739	25,141,742	24,265,461
Total Non-Measure O Revenue		(12,482,416)	(3,818,701)	(4,648,061)	(4,715,907)	(4,784,770)	(4,854,667)	(4,925,612)
Total Net Measure O transferred from Special Revenue Category #2		17,186,951	21,003,267	24,402,045	19,204,035	19,737,969	20,287,075	19,339,849

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Draft Behavioral Health MH SUD OtPt Services SPECIAL REVENUE FUND: 22052600 - Category #3

	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Total Beginning FUND Balance	13,516,770	16,832,862	16,860,933	9,389,725	7,829,744	6,924,703	6,351,002
Unreserved Ending Fund Balance Before Reserve Changes Removed by CAO Increase Beginning FB for FY 25/26	140,657						
Beginning Fund Balance Available for Budgeting Category #3	13,657,427	16,832,862	16,860,933	9,389,725	7,829,744	6,924,703	6,351,002
Measure O Revenue	5,495,353	5,736,029	5,621,013	5,705,328	5,790,908	5,877,772	5,965,939
Interest on Pooled Cash	589,703	214,413	455,666	393,760	258,292	221,317	199,136
PY Intergovmntl Rev - State (Prior Year Revenue)	217,497	850,593	253,875	257,683	261,548	265,471	269,453
Total Measure O Revenue	6,302,553	6,801,035	6,330,554	6,356,771	6,310,748	6,364,560	6,434,528
Expenditures							
STRTP 22513		800,000	800,000	820,000	840,500	861,513	883,051
Valley of the Moon Clinic (VOM) 22648	31,310	459,171	536,171	554,699	573,799	593,489	613,785
SMHS for MH Services for Children and Youth 22792	886,167	2,204,934	2,356,118	2,236,403	1,558,541	1,129,289	1,157,521
Peer & Family, PSH 22793	501,980	1,076,281	1,467,308	1,264,060	1,121,896	1,151,496	1,181,861
SUD Expansion 22794	1,509,301	4,766,737	3,515,191	2,920,546	2,996,854	3,075,170	3,155,546
Program Support 22100/ No program 20/21&21/22	93,523	23,342	32,990	24,710	25,457	26,093	26,745
Total Net Measure O Cost to Operating Expenses	3,022,281	9,330,465	8,707,778	7,820,418	7,117,047	6,837,050	7,018,509
CA Admin Fees from State of CA for Sales Tax	76,766	93,984	93,984	96,334	98,742	101,211	103,741
NOFA #3 (still in process, awards to be handed out soon)			5,000,000				
Total Expenditures	3,099,047	9,424,449	13,801,762	7,916,752	7,215,789	6,938,261	7,122,250
Net Income/(Loss)	3,203,506	(2,623,414)	(7,471,208)	(1,559,981)	(905,041)	(573,701)	(687,722)
Ending Fund Balance Available for Budgeting Category #3	16,860,933	14,209,448	9,389,725	7,829,744	6,924,703	6,351,002	5,663,280

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DRAFT Behavioral Health MH SUD OtPt Services OPERATING DEPARTMENT: 22030109 - Category #3

Sub-Category	Project/Contract	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Short-Term Residential Therapeutic Program	Various Out of Co STRTP placements		800,000	800,000	820,000	840,500	861,513	883,051
STRTP	Total Expenditures		800,000	800,000	820,000	840,500	861,513	883,051
STRTP	Total Non-Measure O Revenue		-	-	-	-	-	-
STRTP	Net Measure O Cost		800,000	800,000	820,000	840,500	861,513	883,051
Valley of the Moon Clinic (VOM)	Salaries & Benefits 2 FTE's	332,432	431,387	431,387	444,329	457,659	471,389	485,531
Valley of the Moon Clinic (VOM)	Services & Supplies	110,648	401,421	401,421	411,457	421,743	432,287	443,094
Valley of the Moon Clinic (VOM)	Total Expenditures	443,080	832,808	832,808	855,786	879,402	903,676	928,625
Valley of the Moon Clinic (VOM)	Total Non-Measure O Revenue	(411,770)	(373,637)	(296,637)	(301,087)	(305,603)	(310,187)	(314,840)
Valley of the Moon Clinic (VOM)	Net Measure O Cost	31,310	459,171	536,171	554,699	573,799	593,489	613,785
JV Eval Probation	Support & Care of Persons		32,498	32,498	33,310	34,143	34,997	35,872
JV Eval Probation	Total Expenditures		32,498	32,498	33,310	34,143	34,997	35,872
JV Eval Probation	Total Non-Measure O Revenue		(32,498)	(32,498)	(33,310)	(34,143)	(34,997)	(35,872)
JV Eval Probation	Net Measure O Cost		-	-	-	-	-	-
SMHS for MH Services for Children & Youth	SONOMA COUNTY JUNIOR COLLEGE DISTRICT	840,348	805,000	805,000	805,000	825,125	845,753	866,897
SMHS for MH Services for Children & Youth	Aldea SOAR NOFA #1 Awardee		245,211	245,211	254,789			
SMHS for MH Services for Children & Youth	Alliance Medical Centers NOFA #1 Awardee		200,538	239,215	260,785			
SMHS for MH Services for Children & Youth	CA Parenting Institute NOFA #1 Awardee		140,734	247,479	101,558	150,130		
SMHS for MH Services for Children & Youth	Jewish Community Free Clinic NOFA #1 Awardee		140,000	140,000	140,000	140,000		
SMHS for MH Services for Children & Youth	SR Community Health Centers NOFA #1 Awardee		243,493	249,255	237,731			
SMHS for MH Services for Children & Youth	YWCA NOFA#1 Awardee		166,667	166,667	166,667	166,666		
SMHS for MH Services for Children & Youth	Services & Supplies	45,819	263,291	263,291	269,873	276,620	283,536	290,624
SMHS for MH Services for Children & Youth	Total Expenditures	886,167	2,204,934	2,356,118	2,236,403	1,558,541	1,129,289	1,157,521
SMHS for MH Services for Children & Youth	Total Non-Measure O Revenue							
SMHS for MH Services for Children & Youth	Net Measure O Cost	886,167	2,204,934	2,356,118	2,236,403	1,558,541	1,129,289	1,157,521
Peer & Family, PSH	WEST COUNTY COMMUNITY SERVICES	33,956	44,533	44,533	45,671	46,813	47,983	49,183
Peer & Family, PSH	W Co Health Center NOFA #1 Awardee		225,205	328,980	171,020			
Peer & Family, PSH	Bucklew Helen Vine Center	265,000						
Peer & Family, PSH	Womens Recovery Services	185,000						
Peer & Family, PSH	Hilltop	122,000						
Peer & Family, PSH	Non-DMC Resi Tx DAAC Drug Abuse Alternatives Center		372,214	298,772	306,241	313,897	321,744	329,788
Peer & Family, PSH	Excess that DAAC			73,442				

DRAFT Behavioral Health MH SUD OtPt Services OPERATING DEPARTMENT: 22030109 - Category #3

Sub-Category	Project/Contract	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Peer & Family, PSH	Services & Supplies	57,188	872,316	872,316	894,124	916,477	939,389	962,874
Peer & Family, PSH	Total Expenditures	663,144	1,514,268	1,618,043	1,417,056	1,277,187	1,309,116	1,341,845
Peer & Family, PSH	Total Non-Measure O Revenue	(161,164)	(437,987)	(150,735)	(152,996)	(155,291)	(157,620)	(159,984)
Peer & Family, PSH	Net Measure O Cost	501,980	1,076,281	1,467,308	1,264,060	1,121,896	1,151,496	1,181,861
SUD Expansion	Drug Abuse Alternatives Center (DAAC)	327,485		728,200	746,405	765,065	784,192	803,797
SUD Expansion	Buckelew Athena & Helen Vine	189,700		277,450	284,386	291,496	298,783	306,253
SUD Expansion	Aldea SUDS			294,000				
SUD Expansion	Hilltop Recovery Services	202,050		346,800	355,470	364,357	373,466	382,803
SUD Expansion	Womens Recovery Services	155,580		277,400	284,335	291,443	298,729	306,197
SUD Expansion	MuirWoods Contractors Youth SUDS Exp: EPSDT		375,000	375,000				
SUD Expansion	Salaries & Benefits 3 FTE's	454,894	639,852	639,852	659,048	678,819	699,184	720,160
SUD Expansion	Services & Supplies	179,591	454,989	454,989	466,364	478,023	489,974	502,223
SUD Expansion	Buckelew/Drug Abuse/Hilltop/Womens Recovery Services		1,751,350	121,500	124,538	127,651	130,842	134,113
SUD Expansion	Total Expenditures	1,509,300	4,766,737	3,515,191	2,920,546	2,996,854	3,075,170	3,155,546
SUD Expansion	Total Non-Measure O Revenue	-						
SUD Expansion	Net Measure O Cost	1,509,301	4,766,737	3,515,191	2,920,546	2,996,854	3,075,170	3,155,546
Program Support	Eide Bailly	972	2,322	2,160	2,322	2,496	2,558	2,622
Program Support	HINDERLITER DE LLAMAS & ASSOCIATES (HDL)	756		810	842	876	898	920
Program Support	Communications Consultant			9,000				
Program Support	Services & Supplies	91,795	21,020	21,020	21,546	22,085	22,637	23,203
Program Support	Total Expenditures	93,523	23,342	32,990	24,710	25,457	26,093	26,745
Program Support	Total Non-Measure O Revenue	-					-	-
Total Expenditures	Net Measure O Cost	93,523	23,342	32,990	24,710	25,457	26,093	26,745
No Program	Payroll							
No Program	1991 MH Realignment from Prior years	2,246,593						
No Program	Total Expenditures	2,246,593						
No Program	Total Non-Measure O Revenue	(2,246,593)						
No Program	Net Measure O Cost	-						
Total Expenditures		5,841,807	10,174,587	9,187,648	8,307,811	7,612,084	7,339,854	7,529,205
Total Non-Measure O Revenue		(2,819,527)	(844,122)	(479,870)	(487,393)	(495,037)	(502,804)	(510,696)
Total Net Measure O transferred from Special Revenue Category #3		3,022,281	9,330,465	8,707,778	7,820,418	7,117,047	6,837,050	7,018,509

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DRAFT Behavioral Health Homeless Care Coordination SPECIAL REVENUE FUND: 22052700 - Category #4

	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Total Beginning FUND Balance	3,435,306	2,962,030	2,970,485	(770,496)	489,766	1,699,704	3,098,583
Unreserved Ending Fund Balance Before Reserve Changes Removed by CAO Increase Beginning FB for FY 25/26	96,447						
Beginning Fund Balance Available for Budgeting Category #4	3,531,753	2,962,030	2,970,485	(770,496)	489,766	1,699,704	3,098,583
Measure O Revenue	4,274,163	4,461,356	4,371,899	4,528,276	4,596,200	4,665,143	4,735,120
Interest on Pooled Cash	160,354	162,876	116,853	33,000	-	32,842	71,974
PY Intergovmntl Rev - State (Prior Year Revenue)	169,165	661,572	197,459	200,421	203,427	206,478	209,575
Total Measure O Revenue	4,603,682	5,285,804	4,686,211	4,761,697	4,799,627	4,904,463	5,016,669
Expenditures							
BH Svcs For Homeless 22795 (HS HEART)	1,480,992	2,187,299	2,187,299	2,241,982	2,298,031	2,355,482	2,414,369
Care Coord for HNH 22796 (HS SOUL)	3,038,989	967,397	967,397	991,582	1,016,371	1,041,780	1,067,824
Program Support 22100 (MO HS)	585,262	189,025	196,529	190,005	195,474	26,514	27,177
Total Net Measure O Cost to Operating Expenses	5,105,243	3,343,721	3,351,225	3,423,569	3,509,876	3,423,776	3,509,370
CA Admin Fees from State of CA for Sales Tax	59,707	75,967	75,967	77,866	79,813	81,808	83,853
NOFA #3 (still in process, awards to be handed out soon)			5,000,000				
Total Expenditures	5,164,950	3,419,688	8,427,192	3,501,435	3,589,689	3,505,584	3,593,223
Net Income/(Loss)	(561,268)	1,866,116	(3,740,981)	1,260,262	1,209,938	1,398,879	1,423,446
Ending Fund Balance Available for Budgeting Category #4	2,970,485	4,828,146	(770,496)	489,766	1,699,704	3,098,583	4,522,029

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DRAFT Behavioral Health Homeless Care Coordination OPERATING DEPARTMENT: 22030110 - Category #4

Sub-Category	Project/Contract	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
BH Svcs For Homeless (HS HEART)	Services & Supplies	22,763	15,316	15,316	15,699	16,091	16,493	16,905
BH Svcs For Homeless (HS HEART)	Intrdepartmental Expense (Homelessness)	1,458,229	2,171,983	2,171,983	2,226,283	2,281,940	2,338,989	2,397,464
BH Svcs For Homeless (HS HEART)	Total Expenditures	1,480,992	2,187,299	2,187,299	2,241,982	2,298,031	2,355,482	2,414,369
BH Svcs For Homeless (HS HEART)	Total Non-Measure O Revenue	-						
BH Svcs For Homeless (HS HEART)	Net Measure O Cost	1,480,992	2,187,299	2,187,299	2,241,982	2,298,031	2,355,482	2,414,369
Care Coord for HNH (HS SOUL)	Services & Supplies	21,574	15,730	15,730	16,123	16,526	16,939	17,362
Care Coord for HNH (HS SOUL)	Intrdepartmental Expense (Homelessness)	3,017,415	951,667	951,667	975,459	999,845	1,024,841	1,050,462
Care Coord for HNH (HS SOUL)	Total Expenditures	3,038,989	967,397	967,397	991,582	1,016,371	1,041,780	1,067,824
Care Coord for HNH (HS SOUL)	Total Non-Measure O Revenue	-						
Care Coord for HNH (HS SOUL)	Net Measure O Cost	3,038,989	967,397	967,397	991,582	1,016,371	1,041,780	1,067,824
Program Support (MO HS)	Eide Bailly	756	1,806	1,680	1,806	1,941	1,990	2,040
Program Support (MO HS)	Catholic Charities NOFA#1 Awardee		165,094	165,094	164,866	169,607	-	-
Program Support (MO HS)	HINDERLITER DE LLAMAS & ASSOCIATES (HDL)	588		630	655	681	698	715
Program Support (MO HS)	Communications Consultant			7,000				
Program Support (MO HS)	Intrdepartmental Expense (Homelessness)	507,913						
Program Support (MO HS)	Services & Supplies	76,005	22,125	22,125	22,678	23,245	23,826	24,422
Program Support (MO HS)	Total Expenditures	585,262	189,025	196,529	190,005	195,474	26,514	27,177
Program Support (MO HS)	Total Non-Measure O Revenue	-						
Program Support (MO HS)	Net Measure O Cost	585,262	189,025	196,529	190,005	195,474	26,514	27,177
Total Expenditures		5,105,243	3,343,721	3,351,225	3,423,569	3,509,876	3,423,776	3,509,370
Total Non-Measure O Revenue		-						
Total Net Measure O transferred from Special Revenue Category #4		5,105,243	3,343,721	3,351,225	3,423,569	3,509,876	3,423,776	3,509,370

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DRAFT Behavioral Health Transitional Permanent Supportive Housing SPECIAL REVENUE FUND: 22052800 - Category #5

	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated Budget	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Total Beginning FUND Balance	535,944	577,922	579,125	567,286	562,657	550,466	530,439
Unreserved Ending Fund Balance Before Reserve Changes Removed by CAO Increase Beginning FB for FY 25/26	9,792						
Beginning Fund Balance Available for Budgeting Category #5	545,736	577,922	579,125	567,286	562,657	550,466	530,439
Measure O Revenue	610,595	637,337	624,557	646,897	656,600	666,449	676,446
Interest on Pooled Cash	24,368	11,665	16,726	17,196	16,949	16,697	16,214
PY Intergovmntl Rev - State (Prior Year Revenue)	24,166	25,958	28,208	28,631	29,060	29,496	29,938
Total Measure O Revenue	659,129	674,960	669,491	692,724	702,609	712,642	722,598
Expenditures							
Peer & Family, PSH MO 22793 (HS Homekey)	554,541	674,308	674,308	691,166	708,445	726,156	744,310
Program Support 22100 (HS Homekey)	62,669	3,026	3,998	3,087	3,177	3,256	3,337
Total Net Measure O Cost to Operating Expenses	617,210	677,334	678,306	694,253	711,622	729,412	747,647
<i>CA Admin Fees from State of CA for Sales Tax</i>	8,530	3,024	3,024	3,100	3,178	3,257	3,338
Total Expenditures	625,740	680,358	681,330	697,353	714,800	732,669	750,985
Net Income/(Loss)	33,389	(5,398)	(11,839)	(4,629)	(12,191)	(20,027)	(28,387)
Ending Fund Balance Available for Budgeting Category #5	579,125	572,524	567,286	562,657	550,466	530,439	502,052

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DRAFT Behavioral Health Transitional Permanent Supportive Housing OPERATING DEPARTMENT: 22030111 - Category #5

Sub-Category	Project/Contract	FY 2024-25 Actuals	FY2025-26 Adopted Budget	FY2025-26 Estimated	FY2026-27 Projected	FY2027-28 Projected	FY2028-29 Projected	FY2029-30 Projected
Peer & Family, PSH MO	Services & Supplies	79						
Peer & Family, PSH MO	Intradepartmental Expense (Homelessness)	554,462	674,308	674,308	691,166	708,445	726,156	744,310
Peer & Family, PSH MO	Total Expenditures	554,541	674,308	674,308	691,166	708,445	726,156	744,310
Peer & Family, PSH MO	Total Non-Measure O Revenue	-						
Peer & Family, PSH MO	Net Measure O Cost	554,541	674,308	674,308	691,166	708,445	726,156	744,310
Program Support & Misc	Eide Bailly	108	358	240	258	277	284	291
Program Support & Misc	HINDERLITER DE LLAMAS & ASSOCIATES (HDL)	84		90	94	97	99	101
Program Support & Misc	Communications Consultant			1,000				
Program Support & Misc	Services & Supplies	62,477	2,668	2,668	2,735	2,803	2,873	2,945
Program Support & Misc	Total Expenditures	62,669	3,026	3,998	3,087	3,177	3,256	3,337
Program Support & Misc	Total Non-Measure O Revenue	-						
Program Support & Misc	Net Measure O Cost	62,669	3,026	3,998	3,087	3,177	3,256	3,337
Total Expenditures		617,210	677,334	678,306	694,253	711,622	729,412	747,647
Total Non-Measure O Revenue		-	-	-	-	-	-	-
Total Net Measure O transferred from Special Revenue Category #5		617,210	677,334	678,306	694,253	711,622	729,412	747,647

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