Earmarked Alcohol Tax Revenue - 2013 Biennium Budget Compared to 2015 Budget Request					
Revenue/Expenditures Fund Balance	Base FY 2012	Appropriation FY 2013**	Executive Request FY 2014	 FY 2015	% of Total
Beginning Balance***	$714,719	$1,220,439	$233,258	$0	
Revenues*					
Liquor License	5,850,168	6,244,000	6,614,000	7,007,000	77.8%
Beer Tax	915,225	942,000	948,000	953,000	10.6%
Wine Tax	963,075	982,000	1,015,000	1,049,000	11.6%
MCDC Cost Recovery	134,283	(987,181)	0	0	
Total Revenue	7,862,751	7,180,819	8,577,000	9,009,000	100%
Annual Percent Change		5.7%	4.9%	5.0%	
Total Funds Available	8,577,470	8,401,258	8,810,258	9,009,000	
Disbursements					
Chemical Dependency Cntr (MCDC)	3,912,173	4,295,267	4,912,741	4,900,888	54.0%
Distribution to Counties***	1,436,532	1,634,600	1,715,800	1,802,599	19.5%
Services for Dually Diagnosed***	474,055	539,418	566,214	594,858	6.5%
CD Benefits - nonMedicaid	487,256	618,923	487,256	487,256	5.3%
CD Medicaid Services/Admin.	469,558	210,875	469,558	469,558	5.1%
Cost Allocated Administration	357,125	376,830	395,671	415,455	4.9%
CD Operations	287,846	248,761	343,796	343,990	3.7%
Quality Assurance-Licensure	72,007	70,945	70,463	71,040	0.8%
Department of Corrections-Pine Hills	25,523	25,523	25,523	25,523	0.3%
Total Disbursements	7,522,075	8,021,142	8,987,022	9,111,167	100%
Distribution to Counties - Revenue in Excess of Appropriations/Unencumbered Authority***	0	146,858	0	0	
Adjustments****	165,044	0	0	0	
Ending Fund Balance	$1,220,439	$233,258	($176,765)	($102,167)	
Spending Reductions or Revenue Increases to Balance	$0	$0	($176,765)	($102,167)	

*Revenue for liquor, beer, and wine taxes are based estimates adopted in SJ 2.

** FY 2013 budgeted amounts are based on 2011 legislative appropriations, except indirect costs, which are based on LFD estimates.

***26.6% of alcohol tax revenues are statutorially appropriated for distribution as grants to state approved public or private alcoholism programs. A portion (6.6% of total revenue) is statutorially required to be used to treat persons with alcoholism who also have a mental illness. In addtion, the amount of revenue in excess of appropriations and authority that is not encumbered within 30 days after fiscal year end is statutorially appropriated to be distributed to state approved programs.

****Adjustments include those made to comply with generally accepted accounting principles (GAAP) as well as actions needed to maintain the account in a positive balance.

MCDC operations reflects the reduction in funding for 2.00 FTE.

2% of total cost based on 2% of persons served who are Medicaid eligible	98,255	98,018
Federal reimbursement at FMAP - with first year reduced by 50%.	32,557	64,907

MCDC Cost Recovery Funds				
Revenue/Expenditures Fund Balance	Base FY 2012	Appropriatio FY 2013	Legislative Appropriation FY 2014	 FY 2015
Beginning Balance	$0	$134,283	$987,181	$1,121,464
Revenues*				
Annual Estimate	134,283	0	134,283	134,283
Transfer from Alcohol Tax Fund**	0	852,898	0	0
Total Revenue	134,283	987,181	134,283	134,283
Total Funds Available	134,283	987,181	1,121,464	1,255,747
Disbursements				
None to Date	0	0	0	0
Ending Fund Balance	$134,283	$987,181	$1,121,464	$1,255,747

*MCDC cost recoveries have been rolled into the alcohol tax fund for many years. Separating these revenues allows the legislature to determine the amount of alcohol tax funds that are available for appropraition and to direct the use of MCDC cost recoveries.

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** FY 2013 recieves a one-time transfer of cost recovery funds that have built up in the alcohol

These funds can be used to:

1. Offset the short fall in the alcohol tax fund.
2. Offset general fund costs on a one-time basis for communtiy treatment programs.
3. Fund one-time legislative initiatives.

EXHIBIT 9
DATE 2/19/13
HB