

**2017-2018 Financial Plan March 2017 Report  
Mental Illness and Drug Dependency (MIDD) Fund / 000001135**

Category	2015-2016 BTDA Actuals <sup>1</sup>	2017-2018 Adopted Budget <sup>2</sup>	2017-2018 Current Budget <sup>3</sup>	2017 - 2018 Actuals <sup>4</sup>	2017-2018 Estimated	2019-2020 Projected <sup>5</sup>	2021-2022 Projected <sup>5</sup>
<b>Beginning Fund Balance</b>	<b>16,257,983</b>	<b>15,437,816</b>	<b>15,437,816</b>	<b>15,437,816</b>	<b>15,437,816</b>	<b>16,172,027</b>	<b>20,816,539</b>
<b>Revenues</b>							
Local	119,108,822	133,955,400	133,824,205	15,651,139	133,824,205	144,173,544	153,794,213
Other	403,322	117,953	117,953	147,701	117,953	124,794	132,532
<b>Total Revenues</b>	<b>119,512,144</b>	<b>134,073,353</b>	<b>133,942,158</b>	<b>15,798,840</b>	<b>133,942,158</b>	<b>144,298,338</b>	<b>153,926,745</b>
<b>Expenditures</b>							
Salaries, Wages & Benefits	(23,798,385)	(20,783,042)	(20,783,042)	(2,009,251)	(20,783,042)	(21,967,675)	(23,285,736)
Supplies and Other	(106,454)	(166,213)	(166,213)	(7,832)	(166,213)	(175,853)	(186,756)
Contracted Services	(91,107,502)	(86,845,403)	(86,845,403)	(6,196,840)	(86,145,403)	(89,748,557)	(95,312,967)
Intergovernmental Services	(5,316,192)	(5,355,312)	(5,355,312)	(378,670)	(5,355,312)	(5,799,803)	(6,344,984)
Interfund Transfers	(3,778)	(20,757,976)	(20,757,976)	(2,422,162)	(20,757,976)	(21,961,938)	(23,323,579)
<b>Total Expenditures</b>	<b>(120,332,311)</b>	<b>(133,907,946)</b>	<b>(133,907,946)</b>	<b>(11,014,754)</b>	<b>(133,207,946)</b>	<b>(139,653,827)</b>	<b>(148,454,022)</b>
<b>Estimated Under Expenditures</b>							
<b>Other Fund Transactions</b>							
<b>Total Other Fund Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>15,437,816</b>	<b>15,603,222</b>	<b>15,472,027</b>	<b>20,221,901</b>	<b>16,172,027</b>	<b>20,816,539</b>	<b>26,289,261</b>
<b>Reserves</b>							
Revenue Reserves <sup>6</sup>	(6,253,213)						
Services Stabilization Reserve <sup>7</sup>	(895,000)						
Emerging Issues Reserve <sup>8</sup>		(1,316,900)	(1,316,900)	(1,316,900)	(1,316,900)		
Reappropriation Reserve <sup>9</sup>	(2,455,000)	(2,455,000)	(2,455,000)	(2,455,000)	(2,455,000)		
Medicaid Reconciliation Reserve <sup>10</sup>			(300,000)	(300,000)	(300,000)		
Reserve for 2016 invoices <sup>11</sup>			(472,260)	(472,260)	(472,260)		
Reserve for Intensive Case Management <sup>12</sup>			(278,475)	(278,475)	(278,475)		
Rainy Day Reserve (60 days) <sup>13</sup>	(4,554,134)	(11,158,996)	(11,158,996)	(11,158,996)	(11,100,662)	(11,637,819)	(12,371,169)
<b>Total Reserves</b>	<b>(14,157,347)</b>	<b>(14,930,896)</b>	<b>(15,981,631)</b>	<b>(15,981,631)</b>	<b>(15,923,297)</b>	<b>(11,637,819)</b>	<b>(12,371,169)</b>
Reserve Shortfall		-	509,603		-		
<b>Ending Undesignated Fund Balance</b>	<b>1,280,468</b>	<b>672,327</b>	<b>-</b>	<b>4,240,271</b>	<b>248,730</b>	<b>9,178,720</b>	<b>13,918,093</b>

**Financial Plan Notes**

<sup>1</sup> 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2016, using EBS report GL\_010.

<sup>2</sup> 2017-2018 Adopted Budget reflects the council approved budget per ordinance 18409.

<sup>3</sup> 2017-2018 Current Budget reflects the council Adopted Budget and any budget revisions.

<sup>4</sup> 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 3/31/2017, using EBS report GL 010.

<sup>5</sup> Out year projections assume revenue growth per March 2017 OEFA forecasts and King County Office of Performance, Strategy and Budget planning assumptions.

<sup>6</sup> Revenue Reserve is equal to 5.25% of MIDD tax receipts. In 2017-2018 the fund will switch to a 60 day expenditure reserve (see footnote 13).

<sup>7</sup> The Services Stabilization Reserve is designated to fund MIDD 1 services during transition to MIDD 2 to avoid service disruptions for vulnerable populations.

<sup>8</sup> Funding in the Emerging Issues Reserve will be appropriated by Council on an as-needed basis through the supplemental process.

<sup>9</sup> The Reappropriation Reserve sets aside unspent dollars from council approved supplemental requests approved in 2016 to be fully expended in 2017. These requests were part of the first 2017-2018 omnibus supplemental request.

<sup>10</sup> A Medicaid Reconciliation Reserve has been created for initiatives with a lower Medicaid proportion than formally budgeted.

<sup>11</sup> Reserve for 2016 invoices received in 2017.

<sup>12</sup> Reserve for Intensive Case Management in 2018.

<sup>13</sup> The Rainy Day Reserve is to provide a 60 day expenditure reserve in case operations are reduced or close down.