

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

Category	2015-2016 BTD Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017 - 2018 Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	16,257,983	11,869,049	11,869,049	15,437,816	15,437,816	16,172,027	20,816,539
Revenues							
Local	119,108,822	133,955,400	133,824,205	25,649,925	133,824,205	144,173,544	153,794,213
Other	403,322	117,953	117,953	181,587	117,953	124,794	132,532
Total Revenues	119,512,144	134,073,353	133,942,158	25,831,512	133,942,158	144,298,338	153,926,745
Expenditures							
Salaries, Wages & Benefits	(23,798,385)	(20,783,042)	(20,783,042)	(3,274,323)	(20,783,042)	(21,967,675)	(23,285,736)
Supplies and Other	(106,454)	(166,213)	(166,213)	(15,007)	(166,213)	(175,853)	(186,756)
Contracted Services	(91,107,502)	(86,845,403)	(86,845,403)	(12,258,169)	(86,145,403)	(89,748,557)	(95,312,967)
Intergovernmental Services	(5,316,192)	(5,355,312)	(5,355,312)	(671,014)	(5,355,312)	(5,799,803)	(6,344,984)
Interfund Transfers	(3,778)	(20,757,976)	(20,757,976)	(2,493,246)	(20,757,976)	(21,961,938)	(23,323,579)
Total Expenditures	(120,332,311)	(133,907,946)	(133,907,946)	(18,711,759)	(133,207,946)	(139,653,827)	(148,454,022)
Estimated Under Expenditures							
Other Fund Transactions							
GAAP Adjustment							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	15,437,816	12,034,456	11,903,261	22,557,569	16,172,027	20,816,539	26,289,261
Reserves							
Revenue Reserves ⁷	(6,253,213)						
Services Stabilization Reserve ⁸	(895,000)						
Emerging Issues Reserve ⁹		(1,316,900)	(1,316,900)	(1,316,900)	(1,316,900)		
Reappropriation Reserve ¹⁰	(2,455,000)	(2,455,000)	(2,455,000)	(2,455,000)	(2,455,000)		
Medicaid Reconciliation Reserve ¹¹			(300,000)	(300,000)	(300,000)		
Reserve for 2016 invoices & Intensive Case Management ¹²			(802,915)	(802,915)	(802,915)		
Rainy Day Reserve (60 days) ¹³	(4,554,134)	(11,158,996)	(11,158,996)	(11,158,996)	(11,100,662)	(11,637,819)	(12,371,169)
Total Reserves	(14,157,347)	(14,930,896)	(16,033,811)	(16,033,811)	(15,975,477)	(11,637,819)	(12,371,169)
Reserve Shortfall		2,896,440	4,130,550	-	-	-	-
Ending Undesignated Fund Balance	1,280,468	-	-	6,523,758	196,550	9,178,720	13,918,093

Financial Plan Notes

¹ 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2016, using EBS report GL_010.

² 2017-2018 Adopted Budget reflects the council approved budget per ordinance 18409.

³ 2017-2018 Current Budget reflects the council Adopted Budget and any budget revisions and revenue estimates per the March 2017 OEFA forecast.

⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 5/31/2017, using EBS report GL_010.

⁵ 2017-2018 Estimated has been reduced by \$700,000 for SI-01 \$350,000 and SI-02 \$350,000. These projects are not yet in planning phase and will not likely spend any dollars in 2017.

⁶ Out year projections assume revenue growth per March 2017 OEFA forecasts and King County Office of Performance, Strategy and Budget planning assumptions.

⁷ 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).

⁸ The Services Stabilization Reserve is designated to fund MIDD 1 services during transition to MIDD 2 to avoid service disruptions for vulnerable populations.

⁹ Funding in the Emerging Issues Reserve will be appropriated by Council on an as-needed basis through the supplemental process.

¹⁰ 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.

¹¹ A Medicaid Reconciliation Reserve has been created for initiatives with a lower Medicaid proportion than formally budgeted.

¹² Reserve for 2016 invoices received in 2017 & Reserve for Intensive Case Management in 2018.

¹³ The Rainy Day Reserve is to provide a 60 day expenditure reserve in case operations are reduced or closed down.