MIDD / 000001135 Budget Financial Plan
August 2026

Category	2026-2027 Adopted	2026-27 Revised	2026-27 Budget-to-Date Actuals	2026-27 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	**$ 20,534,131**	**$ 27,618,040**	**$ 27,618,040**	**$ 27,618,040**	**$ 8,484,456**	**$ 7,615,951**
Revenues						
Sales Tax	203,448,809	203,906,341	52,628,110	203,906,341	204,992,896	214,482,834
Other/Interest	1,538,286	1,678,836	180,696	600,000	540,000	510,000
Total Revenues	**$ 204,987,095**	**$ 205,585,177**	**$ 52,808,806**	**$ 204,506,341**	**$ 205,532,896**	**$ 214,992,834**
Expenditures						
Salaries, Wages & Benefits	32,756,190	32,756,190	9,731,687	32,756,190	34,865,688	36,936,710
Supplies	261,134	261,134	44,760	261,134	278,787	293,144
Contracted Services	129,265,192	129,265,192	31,619,570	129,265,192	112,765,192	115,572,599
Intergovernmental Services	3,512,480	3,512,480	1,705,679	3,512,480	3,827,198	4,111,942
Interfund Transfers	45,401,783	50,401,783	9,819,410	50,401,783	48,470,944	50,967,197
Transfer to Behavioral Health Fund	15,168,221	15,168,221	7,448,547	15,168,221	16,193,593	17,027,563
		-	-	-		
Total Expenditures	**$ 226,365,000**	**$ 231,365,000**	**$ 60,369,654**	**$ 231,365,000**	**$ 216,401,401**	**$ 224,909,155**
Estimated Under expenditures	**(19,000,000)**	**(7,725,075)**		**(7,725,075)**	**(10,000,000)**	**(10,000,000)**
Other Fund Transactions						
Total Other Fund Transactions	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ 18,156,226**	**$ 9,563,292**	**$ 20,057,192**	**$ 8,484,456**	**$ 7,615,951**	**$ 7,699,629**
Reserves						
Medicaid/Federal Contingency Reserve	8,000,000					
Rainy Day Expenditure Reserve	8,521,849	19,016,301	19,016,301	19,016,301	17,786,417	18,485,684
Total Reserves	**$ 16,521,849**	**$ 19,016,301**	**$ 19,016,301**	**$ 19,016,301**	**$ 17,786,417**	**$ 18,485,684**
Reserve Shortfall	-	9,453,009	-	10,531,845	10,170,466	10,786,055
Ending Undesignated Fund Balance	**$ 1,634,377**	**$ -**	**$ 1,040,891**	**$ -**	**$ -**	**$ -**

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Adopted Budget ties to PBCS.
- Outyear projections columns: expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

- Revenues for sales tax are based on July 2026 economic forecast for sales tax and updated planning assumptions for interest earned.

Expenditure Notes:

- 2028-2031 Contracted Services adjusted for one-time items to rationalize with forecasted revenues and fund balance.
- 2028-2031 Labor, central rates, supplies, and interfund transfers inflated using BFPA assumptions.

Reserve Notes:

- 2026-2027 Adopted Rainy Day Reserve based on 30 days of expenditures. In the event of a recession, appropriation may need to be reduced in a supplemental budget, or the Medicaid/Federal Contingency reserve may need to be reduced.
- 2026-2027 Actual and Estimated, Rainy Day Reserve based on 60 days of expenditures.
- 2028-2031 Rainy Day Reserve based on 60 days of expenditures.

Last Updated 9/22/2026 by DCHS staff using data from PBCS and BFPA assumptions.