

Fund 000001135 / Appropriation units 0990, 0583, 0688, 0783, & 0883
Department of Community and Human Services / MHCADSD/ Mental Illness and Drug Dependency Fund (MIDD)

	2007 Actual	2008 Adopted	2008 Estimated ¹	2009 Proposed	2010 Projected ⁸	2011 Projected ⁸
Beginning Fund Balance	0	0	0	17,892,395	8,796,785	8,021,404
Revenues ²						
* CD/MH Sales Tax		30,852,323	37,560,000	48,410,000	50,800,000	53,375,000
* Interest Earnings			44,000	189,000	200,000	214,000
*						
Total Revenues	0	30,852,323	37,604,000	48,599,000	51,000,000	53,589,000
Expenditures						
* Operating Expenditures (MHCADSD)		(22,211,605)	(8,114,156)	(50,394,151)	(51,905,976)	(53,463,155)
* Operating Expenditures (Superior Court)				(894,967)	(921,816)	(949,470)
* Operating Expenditures (Sheriff)				(227,388)	(234,210)	(241,236)
* Operating Expenditures (DJA)				(141,970)	(146,229)	(150,616)
* Operating Expenditures (PAO)				(40,292)	(41,501)	(42,746)
* 2008 Housing Allocation Expenditures ³			(11,597,449)	(6,402,551)		
* Expenditure Reduction Needed to Balance					1,109,367	1,397,170
Total Expenditures	0	(22,211,605)	(19,711,605)	(58,101,319)	(52,140,364)	(53,450,053)
Estimated Underexpenditures ⁷				406,709	364,983	374,150
Other Fund Transactions						
*						
Total Other Fund Transactions	0	0	0	0	0	0
Ending Fund Balance	0	8,640,718	17,892,395	8,796,785	8,021,404	8,534,501
Reserves & Designations						
* Housing & Capital Reserve ⁴		(6,418,602)	(6,402,551)			
* Revenue Stabilization Reserve ⁵		(2,000,000)	(1,500,000)	(2,000,000)	(2,500,000)	(3,000,000)
* New Strategy Reserve Beginning Balance			(2,500,000)	(2,500,000)	(5,000,000)	(5,000,000)
* New Strategy Expenditures						
* New Strategy Reserve Replenishment				(2,500,000)	0	0
* New Strategy Reserve Ending Balance			(2,500,000)	(5,000,000)	(5,000,000)	(5,000,000)
Total Reserves & Designations	0	(8,418,602)	(10,402,551)	(7,000,000)	(7,500,000)	(8,000,000)
Ending Undesignated Fund Balance	0	222,116	7,489,844	1,796,785	521,404	534,501
Target Fund Balance ⁶		222,116	197,116	581,013	521,404	534,501

Financial Plan Notes:

¹ 2008 Estimated is based on accrued revenue and updated expenditure projections.

² MIDD sales tax collection began April 1, 2008. 2008 Adopted revenues are on a cash basis and include seven months of sales tax distribution to King County. GAAP standards require sales tax revenue to reflect sales that occurred in the year. Therefore, 2008 Estimated revenues are on an accrual basis and include a revenue adjustment to reflect a full nine months of sales tax revenue.

³ Housing expenditures are limited by the 2008 adopted appropriation. Total anticipated housing expenditures of \$18,000,000 include \$11,597,449 in 2008 operating expenses and \$6,402,551 in the Housing and Capital Reserve.

⁴ 2008 Estimated Housing & Capital Reserve of \$6,402,551 is unexpended balance of housing expenditures per the spending plan (\$18,000,000 - \$11,597,449). The approximate split of the \$18,000,000 in housing expenditures is \$13,000,000 for capital expenditures and \$5,000,000 for rental subsidies.

will be added each year until this level is attained. The Reserve will then be maintained at 10 percent of Sales Tax Revenue. The Revenue Stabilization Reserve amount has been reduced in order to maintain the Target Fund Balance.

⁶ Target fund balance is set at 1% of expected expenditures. This is consistent with both the Mental Health and Substance Abuse funds.

⁷ Underexpenditure is 2% of direct services (not under contract). Direct services account for approximately 65% of expenditures.

⁸ 2010 and 2011 expenditures assume 3% growth.