

Ordinance/Motion: Title: Health through Housing Sales Tax Affected Agency and/or Agencies: Department of Community and Human Services (DCHS) Note Prepared By: Steve Andryszewski Date Prepared: 9/16/2020 Note Reviewed By: Kapena Pflum Date Reviewed: 9/16/2020
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Description of request:

Add revenue and expenditure appropriation as a result of an additional sales and use tax of one-tenth of one percent, as authorized in RCW 82.14.530, to fund affordable housing, housing-related services, behavioral health-related facilities, newly constructed evaluation and treatment centers, and the operation, delivery or evaluation of behavioral health treatment programs and services.

Revenue to:

Agency	Fund Code	Revenue Source	2021-2022	2023-2024	2025-2026
DCHS	1320	Sales Tax	106,211,354	156,035,812	168,101,097
TOTAL			106,211,354	156,035,812	168,101,097

Expenditures from:

Agency	Fund Code	Department	2021-2022	2023-2024	2025-2026
DCHS	1320	HHCDD	96,746,102	149,116,703	167,448,655
DCHS	1120	BHRD	8,700,000	18,190,830	19,298,652
DCHS	2460	HHCDD	446,700,000	72,594,982	89,602,445
DES	8400	FBOD	36,900,000	52,200,000	52,200,000
TOTAL			589,046,102	292,102,515	328,549,752

Expenditures by Categories

	2021-2022	2023-2024	2025-2026
TOTAL	0	0	0

Does this legislation require a budget supplemental?

Notes and Assumptions:

Revenue Notes:

Proceeds from the additional sales tax will be collected in a new Health through Housing fund (1320).

Expenditure Notes:

The Health through Housing (HTH) Fund expenditures include interfund transfers that will generate expenditures in three other funds represented by separate line items:

1. Behavioral Health Fund (1120) - funding to support non-Medicaid behavioral health treatment programs and services.
2. Housing and Community Development Fund (2460) - funding for additional affordable housing and housing-related services. Expenditures include a \$400M bond issuance in 2021-2022 with ongoing debt service supported by Health through Housing sales tax revenue.
3. Limited Tax General Obligation (LTGO) Debt Service Fund (8400) - Debt service payments to support the affordable housing bond described above.

Additional expenditures in the HTH fund will be for technical assistance and capacity building as well as salaries and wages associated with the implementation support and evaluation of these programs.