

**2023-2024 3rd OMNIBUS FINANCIAL PLAN
COMMUNITY SERVICES OPERATING / FUND 0000001421**

Category	2021-2022 Actual	2023-2024 Adopted Budget	2023-2024 Revised Budget	2023-2024 Biennial-to- Date Actuals	2023-2024 Estimated	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	694,049	1,885,882	1,736,544	1,736,544	1,736,544	1,899,355	1,015,192
Revenues							
Federal (COVID)	2,176,243	2,319,747	959,729	478,217	959,729	-	-
State	808,854	-	-	725,182	7,625,182	950,000	-
Local	340,002	-	-	195,470	409,510	448,198	472,401
General Fund	24,318,619	13,892,998	14,014,693	9,318,551	13,898,439	12,945,850	13,644,926
Intragovernmental	-	-	-	-	-	-	-
Interfund Transfers	3,320,250	4,354,399	4,354,399	1,672,751	3,891,659	3,460,020	3,646,861
Other	-	24,000	24,000	144,578	144,578	25,776	27,245
Total Revenues	30,963,968	20,591,144	19,352,821	12,534,749	26,929,097	17,829,844	17,791,433
Expenditures							
Salaries, Wages & Benefits	4,701,105	4,241,660	3,990,079	2,230,117	3,990,079	4,317,265	4,477,004
Supplies	139,809	58,000	58,000	46,665	58,000	61,132	64,433
Other Operating Charges	21,723,446	15,725,251	15,240,273	7,616,407	20,324,019	12,245,046	11,904,979
Central Rates	1,876,298	1,221,124	1,205,892	860,626	1,205,892	1,412,100	1,571,667
Interfund Transfers	1,369,942	594,262	579,388	844,241	1,188,296	678,463	755,130
Total Expenditures	29,810,600	21,840,297	21,073,632	11,598,056	26,766,286	18,714,007	18,773,213
Estimated Underexpenditures							
Other Fund Transactions							
FBOD Fund Balance Adj.	(110,874)	-	-	-	-	-	-
Total Other Fund Transactions	(110,874)	-	-	-	-	-	-
Ending Fund Balance	1,736,544	636,729	15,733	2,673,236	1,899,355	1,015,192	33,412
Reserves							
Expenditure Reserve (s)	-	-	-	-	1,899,355	1,015,192	33,412
Expenditure Reserve (IT Capital)	-	-	-	-	-	-	-
Total Reserves	-	-	-	-	1,899,355	1,015,192	33,412
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	1,736,544	636,729	15,733	2,673,236	-	-	-

Financial Plan Notes

All financial plans have the following assumptions, unless otherwise noted in below rows.

2023-2024 Adopted Budget and Revised Budget ties to PBCS.

Outyear revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance.

Revenue Notes:

"Federal (COVID)" Revenue: No anticipated COVID-related funding following the 2023-2024 biennium.

2023-2024 Estimated "State" Revenue includes a grant from State Department of Commerce for support to refugees and asylum seekers (\$1.9M/year in July 2023-June 2025). DCHS plans to implement this grant within the existing expenditure authority for the current biennium. Included in this line item is \$5M of State funding for asylee support being proposed in the 3rd Omnibus.

2023-2024 Estimated "Local" Revenue includes City of Seattle funding for Evidence-Based Senior Health Promotion.

2023-2024 Estimated "General Fund" Revenue is based on current General Fund allocation.

2023-2024 Estimated "Interfund Transfers" Revenue is based on administrative overhead charged to other DCHS funds for central administrative expenses.

A 3rd Omnibus technical adjustment of \$608,908 related to the Grant Application & Capacity Building program being brought back from Developmental Disabilities and Early Childhood Supports is included here.

2023-2024 Estimated "Other" Revenue includes calculated interest based off of fund balance x investment pool rate.

Expenditure Notes:

2023-2024 Revised Budget "Other Operating Charges" includes 1st Omnibus (reappropriation of \$797K) and 2nd Omnibus General Fund reductions.

2023-2024 Estimated Budget includes 3rd Omnibus requests: \$83,746 LELO and \$5M asylee support ("Other Operating Charges") and \$608,908 Error Correction for GACB revenue transfer ("Interfund Transfers").

Reserve Notes:

This fund is not required to have a reserve.

"Expenditure Reserve": This reserves available fund balance to address the fund's structural deficit. This reserve is intended to keep the fund whole in the medium-term (2025-2028) while leadership explores alternatives to address structural issues.