

**2025 Proposed Financial Plan
PUBLIC HEALTH / 000001800**

Category	2023-2024 Estimated	2025 Proposed	2026-2027 Projected	2028-2029 Projected
Beginning Fund Balance	71,255,268	125,505,065	112,585,253	60,393,986
Revenues				
Licenses and Permits	1,035,000	520,000	1,083,942	1,144,267
Federal Grants Direct	128,722,745	31,122,139	58,697,139	61,632,586
Federal Shared Revenues	-	-	-	-
Federal Grants Indirect	83,648,356	32,817,782	55,039,634	57,792,169
State Grants	16,632,477	6,673,286	13,910,493	14,684,653
State Entitlements	52,296,614	27,670,502	57,679,281	57,679,281
Grants from Local Units	13,287,065	6,722,000	14,012,038	14,791,849
Charge for Services	154,976,220	80,565,134	167,938,369	177,284,633
Fines and Forfeits	33,678	3,000	6,254	6,602
Miscellaneous Revenue	6,849,526	2,527,671	5,268,941	5,562,173
Non Revenue Receipts	-	-	-	-
Transfers In	183,877,957	100,232,715	206,691,193	218,194,165
Revenue from Sub Fund 1802 - Tobacco and Opioid Settlements	23,414,427	5,210,164	11,765,509	15,496,261
Total Revenues	\$ 664,774,064	\$ 294,064,393	\$ 592,092,793	\$ 624,268,639
Expenditures				
Wages and Benefits	269,554,337	152,708,261	315,463,374	332,182,933
Supplies	24,673,069	6,631,095	13,822,546	14,591,811
Services-Other Charges	235,128,329	101,437,591	211,447,096	223,214,748
Intragovernmental Services	72,217,554	39,757,637	86,992,436	97,257,543
Capital Outlay	259,966	754,656	1,573,084	1,660,630
Debt Service	79,951	-	-	-
Intragovernmental Contributions	1,691,596	117,662	257,453	287,775
Contingencies	22,904	22,904	-	-
Applied Overhead	(945,985)	-	-	-
Expenditures from Sub Fund 1802 - Tobacco and Opioid Settlements	7,842,546	5,554,399	14,728,073	18,536,453
Total Expenditures	\$ 610,524,267	\$ 306,984,205	\$ 644,284,060	\$ 687,731,893
Estimated Underexpenditures				
Other Fund Transactions				
Other Adjustments				
Total Other Fund Transactions	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 125,505,065	\$ 112,585,253	\$ 60,393,986	\$ (3,069,269)
Reserves				
Expenditure Reserve (Restricted)	1,423,334	-	-	-
Fund Balance Reserve for Sub Fund 1802 - Tobacco and Opioid Settlements	15,571,881	15,227,646	12,265,082	9,224,890
Emergency Reserve	7,631,553	7,674,605	8,053,551	8,596,649
Technology/Capital Reserve	-	2,000,000	3,500,000	3,500,000
Rainy Day Reserve (60 days)	15,362,972	21,784,353	23,680,671	25,428,351
Reserve for Out Years	85,515,325	65,898,649	12,894,682	-
Total Reserves	\$ 125,505,065	\$ 112,585,253	\$ 60,393,986	\$ 46,749,889
Reserve Shortfall	-	-	-	49,819,158
Ending Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -

Financial Plan Notes

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

2025 Proposed Budget ties to PBCS.

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

Revenue Notes:

One Time Revenue in 2025 for FEMA, CLFR and VSHSL for the Regional Office of Gun Violence Prevention removed from 2026 and out years.

Expenditure Notes:

The rainy day reserve was calculated using a 60 day expenditures average, adjusted for grants and inter-County revenues, including KC General Funds, Best Starts for Kids, the Mental Illness and Drug Dependency, and Veterans, Seniors and Human Services Levy. COVID one-time expenditures removed from out year projections. Applied Overhead is negative in 2023-2024 as some staff costs posted in other funds.

Reserve Notes:

The "Reserve for Out Years" is funding that is needed to close the structural budget gap in the fund in the out years.

The Restricted Expenditure Reserve includes funding for Regional Gun Violence.

The Emergency Reserve of 5% of expenditures for 6 months is set aside for specific public health emergencies and is to be used based on a future appropriation and revised as needed. The Capital Reserve is calculated at the level of recent capital project requests and anticipated increases as technology need evolve and expand.