

**2023 - 2024 Proposed Financial Plan
Public Health / 00001800**

Category	2021-2022 Estimated	2023-2024 Executive Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	33,865,855	10,215,190	37,153,618	12,656,252
Revenues				
Licenses and Permits	500,000	1,035,000	1,062,137	1,090,120
Federal Grants Direct	67,453,690	88,218,187	56,117,889	57,576,531
Federal Shared Revenues	118,051,637	-	-	-
Federal Grants Indirect	104,035,361	103,538,121	51,909,236	53,258,484
State Grants	9,345,717	10,464,572	10,738,944	11,021,870
State Entitlements	35,594,507	49,075,368	49,075,368	49,075,368
Grants from Local Units	12,251,196	12,869,080	12,869,080	12,869,080
Charge for Services	208,397,037	156,560,491	159,691,701	162,885,535
Fines and Forfeits	-	6,000	6,157	6,320
Miscellaneous Revenue	6,514,805	2,631,346	2,700,338	2,771,480
Transfers In	189,222,463	183,664,567	192,847,795	202,490,185
Total Revenues	751,366,412	608,062,732	537,018,645	553,044,972
Expenditures				
Wages and Benefits	316,139,327	277,718,163	272,725,426	289,977,052
Supplies	28,950,914	25,775,034	11,807,303	12,429,448
Services-Other Charges	354,522,158	202,128,885	199,357,105	209,861,544
Intragovernmental Services	72,756,468	73,236,494	75,241,639	79,852,339
Capital Outlay	1,395,364	374,316	393,944	414,702
Debt Service	191,259	-	-	-
Intragovernmental Contributions	1,061,589	1,891,412	1,990,594	2,095,482
Total Expenditures	775,017,078	581,124,304	561,516,011	594,630,567
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	10,215,190	37,153,618	12,656,252	(28,929,344)
Reserves				
Expenditure Reserve (Restricted)	-	-	-	-
Rainy Day Reserve (60 days)	22,888,085	15,197,481	19,752,756	21,451,201
Reserve for Out Years	-	21,956,137	-	-
Total Reserves	22,888,085	37,153,618	19,752,756	21,451,201
Reserve Shortfall	12,672,895	-	7,096,504	50,380,545
Ending Undesignated Fund Balance	-	-	-	-

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenue Notes:

Out year revenue estimates are based on 50% of OEFA increases for all accounts except State Entitlements and Grants from Local Units, which remain flat, and Charge for Services, which is based on a 2% for Patient Generated Revenue inflation assumptions. Transfers In is based on a 2.5% annual increase aligned with the Best Starts for Kids Implementation Plan Budget. \$48.5M in projected FEMA revenue (billed through OEM) is included in 2023-2024 revenue; however, expenditures are in the 2021-2022 biennium. COVID one-time revenues removed from out year projections.

Expenditure Notes:

COVID one-time expenditures removed from out year projections.

Reserve 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.

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

Last Updated 9/6/2022 by Laura Pitarys using data from PBCS and BFPA assumptions.