

**2021 - 2022 Adopted Financial Plan
Best Starts for Kids / 000001480**

Category	2019-2020 Estimated	2021-2022 Adopted Budget	2021-2022 Current Budget	2021-2022 Biennial-to-Date Actuals	2021-2022 Estimated	2023-2024 Projected	2025-2026 Projected
Beginning Fund Balance	92,788,688	53,886,370	53,886,370		53,886,370	TBD	TBD
Revenues							
State		28,276	28,276		28,276		
Local	140,804,270	75,102,952	75,102,952	5,072,660	75,102,952		
Other	3,718,492	1,401,724	1,401,724	81,025	1,401,724		
Total Revenues	144,522,762	76,532,952	76,532,952	5,153,685	76,532,952	-	-
Expenditures							
Salaries, Wages & Benefits	2,981,196	4,500,299	4,500,299	389,736	4,500,299		
Supplies	87,815	240,230	240,230	657	240,230		
Other Operating Charges	32,379,043	29,944,654	33,852,115	2,811,423	33,852,115		
Central Rates	2,082,318	2,013,814	2,013,814	176,402	2,013,814		
Interfund Transfers	145,894,708	147,405,931	159,449,024	17,351,632	159,449,024		
Special Contra		(92,278,334)	(92,278,334)		(92,278,334)		
Total Expenditures	183,425,080	91,826,594	107,777,148	20,729,850	107,777,148	-	-
Estimated Underexpenditures							
Other Fund Transactions							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	53,886,370	38,592,728	22,642,174	(15,576,165)	22,642,174	TBD	TBD
Reserves							
Youth and Family Homelessness Reserve	2,816,141				-		
Reserve for Committed Projects	23,334,096	11,727,046			-		
Rainy Day Reserve (90 days)	22,614,051	22,642,174	22,642,174		22,642,174		
Total Reserves	48,764,288	34,369,220	22,642,174	-	22,642,174	-	-
Reserve Shortfall	-	-	0		0		
Ending Undesignated Fund Balance	5,122,082	4,223,508	-	(15,576,165)	-		

Financial Plan Notes

2019-2020 Actuals reflect the actuals through 12/31/2020 as of 3/24/2021

2021-2022 revenue and expenditure inflation assumptions are consistent with figures provided by PSB and/or OEFA.

Revenues Notes:

BSK fund revenue estimates based on OEFA. Levy ends 12/31/2021

Expenditure Notes:

Actuals are through March 2021

2021 contract expenditures match BSK implementation Plan

Reserve Notes:

Committed projects include estimate of expenditures contracted for 2019-2020 that will be unspent and carry forward to 2021.

The Rainy Day Reserve represents 90 days of estimated expenditures and was kept at the adopted level for the first omnibus.

Last Updated by DCHS Staff on 4/7/2021