

**2023-2024 10th COVID Supplemental Financial Plan
Community Services Operating (CSO) | 000001421**

Category	2021-2022 Actuals	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	1,254,126	1,890,376	1,890,376	1,890,376	1,295,290	671,173
Revenues							
Federal (COVID)	2,176,243	2,319,747	2,319,747	(629,161)	959,729	-	-
State	808,854	-	-	104,531	104,531	-	-
Local	340,002	-	-	48,868	48,868	-	-
General Fund	24,318,619	13,892,998	13,892,998	1,716,000	14,689,998	14,620,991	15,391,517
Intragovernmental	-	-	-	-	-	-	-
Interfund Transfers	3,320,250	4,354,399	4,354,399	-	4,354,399	4,582,570	4,824,071
Other	42,959	24,000	24,000	97,793	24,000	25,258	26,589
Total Revenues	31,006,927	20,591,144	20,591,144	1,338,031	20,181,525	19,228,818	20,242,177
Expenditures							
Salaries, Wages & Benefits	4,701,105	4,241,660	4,241,660	551,089	3,740,992	3,819,179	4,057,114
Supplies	139,809	58,000	58,000	1,311	58,000	61,039	64,256
Other Operating Charges	21,723,446	15,725,251	15,725,251	477,269	15,162,233	14,107,952	14,851,442
Central Rates	1,876,298	1,221,124	1,221,124	138,398	1,221,124	1,254,339	1,330,101
Interfund Transfers	1,369,942	594,262	594,262	526	594,262	610,426	647,296
Total Expenditures	29,810,600	21,840,297	21,840,297	1,168,593	20,776,611	19,852,935	20,950,207
Estimated Underexpenditures					-		
Other Fund Transactions							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	1,890,376	4,973	641,223	2,059,814	1,295,290	671,173	(36,857)
Reserves							
Expenditure Reserve (s)	-	-	-	-	-	-	-
Expenditure Reserve (IT Capital)	-	-	-	-	-	-	-
Total Reserves	-	-	-	-	-	-	-
Reserve Shortfall	-	-	-	-	-	-	36,857
Ending Undesignated Fund Balance	1,890,376	4,973	641,223	2,059,814	1,295,290	671,173	-

Financial Plan Notes

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

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

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

Revenue Notes:

2023-2024 Estimated includes a reappropriation of \$797K requested in the 1st Omnibus ("General Fund Transfers") and a disappropriation of \$1.36M requested in COVID #10 ("Federal (COVID)").

No anticipated COVID-related funding is anticipated following the 2023-2024 biennium.

Expenditure Notes:

2023-2024 Estimated includes a reappropriation of \$797K requested in the 1st Omnibus and a disappropriation of \$1.36M requested in COVID #10 (both in "Other Operating Charges").

Reserve Notes:

This fund is not required to have a reserve.

Last Updated 5/17/23 by PSB and DCHS finance staff using data from PBCS and BFPA assumptions.