

**2026-2027 1st Omnibus Financial Plan
Community Services Operating (CSO) / 000001421**

Category	2025 Actuals	2026-2027 Adopted	2026-2027 Current Budget	2026-2027 Budget-to-Date Actuals	2026-2027 Estimated	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	\$ 1,188,109	\$ 21,021	\$ 119,796	\$ 119,796	\$ 119,796	\$ 22,850	\$ 157,285
Revenues							
State	3,952,561	-	-	-	-	-	-
General Fund	3,504,483	13,414,000	13,414,000	1,118,314	15,414,000	8,608,121	9,182,963
Interfund Transfers	748,676	1,521,711	1,521,711	1,168	1,521,711	1,626,002	1,734,585
Other	23,120	24,000	24,000	-	24,000	25,704	27,479
Total Revenues	\$ 8,228,840	\$ 14,959,711	\$ 14,959,711	\$ 1,119,482	\$ 16,959,711	\$ 10,259,827	\$ 10,945,027
Expenditures							
Salaries/Wages & Benefits	1,017,612	1,055,117	1,055,117	193,474	1,055,117	1,123,181	1,193,319
Supplies	4,196	58,000	58,000	56	58,000	61,975	66,114
Other Operating Charges	7,578,837	11,673,023	11,673,023	32,002	13,673,023	6,747,825	7,198,439
Central Rates	532,423	1,789,265	1,789,265	140,524	1,789,265	1,688,051	1,910,497
Interfund Transfers	164,086	481,252	481,252	428	481,252	504,360	570,823
Total Expenditures	\$ 9,297,154	\$ 15,056,657	\$ 15,056,657	\$ 366,484	\$ 17,056,657	\$ 10,125,392	\$ 10,939,192
Estimated Underexpenditures							
Other Fund Transactions							
Total Other Fund Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 119,796	\$ (75,925)	\$ 22,850	\$ 872,794	\$ 22,850	\$ 157,285	\$ 163,120
Reserves							
Rainy Day Reserve							
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Shortfall	-	75,925	-	-	-	-	-
Ending Undesignated Fund Balance	\$ 119,796	\$ -	\$ 22,850	\$ 872,794	\$ 22,850	\$ 157,285	\$ 163,120

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Adopted Budget ties to PBCS.
 - 2026-2027 Budget-to-Date Actuals through Feb 2026.
 - 2026-2027 Estimated column incorporates requested supplemental changes in 1st Omnibus process.
 - For the outyear projections, expenditure inflation assumptions are consistent with figures from the 2026-2027 Adopted Budget.

Revenue Notes:

- State Grant revenue eliminated in 2026-2027 due to cuts in the State budget. This grant funding was used for asylee and refugee support services.
- Interfund transfers are based on calculations of shared common administrative costs.
- \$2M additional General Fund revenue reflected in the 2026-2027 estimated column is linked to decision package S1_001 in the 1st Omnibus for immigrant and refugee services.

Expenditure Notes:

- 2026-2027 Other Operating Charges reflect a reduction due to the end of a State Grant that funded asylee and refugee support services in 2025.
- 2026-2027 Central Rates include Tableau licenses (\$611K) that should have been allocated to DCHS Director's Office. CSO will reclass the expenditure to DCHS DO once the KCIT charge is received.
- \$2M additional Other Operating Charges expenditures reflected in the 2026-2027 estimated column is linked to decision package S1_001 in the 1st Omnibus for immigrant and refugee services.

Reserve Notes:

- This fund is not required to have a rainy-day reserve as revenues are from sources with existing reserves.

Last Updated 3/6/26 by ASD fiscal staff using data from PBCS and BFPA assumptions. Additional updates by the Executive Budget Team on 3/20/2026.