

**Financial Plan 2016, Supplemental
DCHS Administration / 000001080**

Category	2013/2014 Actuals¹	2015/2016 Adopted Budget²	2015/2016 Current Budget³	2015/2016 Biennial-to- Date Actuals⁴	2015/2016 Estimated⁵	2017/2018 Projected⁶	2019/2020 Projected⁶
Beginning Fund Balance	-	296,224	179,479	179,479	179,479	744,767	794,952
Revenues							
Federal	-	-	-	-	500,000	400,000	400,000
Local	-	1,608,088	1,608,088	1,050,291	2,509,970	1,582,472	1,236,728
General Fund	738,000	476,000	476,000	476,000	476,000	476,000	476,000
Interfund Transfers	5,829,722	8,387,218	8,387,218	4,575,655	8,617,050	9,419,885	10,059,104
Other	4,662	-	-	7,887	7,887	-	-
Total Revenues	6,572,384	10,471,306	10,471,306	6,109,833	12,110,907	11,878,357	12,171,832
Expenditures							
Salaries, Wages & Benefits	(4,261,518)	(6,704,923)	(6,704,923)	(4,159,050)	(7,066,939)	(7,494,161)	(8,041,690)
Supplies and Other	(54,330)	(236,277)	(236,277)	(56,071)	(78,000)	(90,328)	(95,141)
Central Rates	(2,033,612)	(2,486,803)	(2,486,803)	(1,685,044)	(2,726,691)	(2,893,299)	(3,184,092)
Contracted Services	(786,501)	(831,997)	(831,997)	(379,318)	(1,305,551)	(1,001,419)	(941,201)
Participant Costs	-	-	-	-	-	-	-
Interfund Transfers	(257,792)	(476,000)	(476,000)	(137,770)	(368,439)	(348,966)	(299,826)
Total Expenditures	(7,393,753)	(10,736,000)	(10,736,000)	(6,417,252)	(11,545,619)	(11,828,173)	(12,561,949)
Estimated Underexpenditures							
Other Fund Transactions⁷							
2012 Fund Balance Transfer Fund 1070	1,000,848	-	-	-	-	-	-
Total Other Fund Transactions	1,000,848	-	-	-	-	-	-
Ending Fund Balance	179,479	31,530	(85,215)	(127,940)	744,767	794,952	404,835
Reserves⁸							
Expenditure Reserve (s)			-	-	(159,805)	(347,318)	(60,558)
Rainy Day Reserve (60 days)			-	-	(322,762)	(304,701)	(312,648)
Total Reserves	-	-	-	-	(482,567)	(652,019)	(373,206)
Reserve Shortfall	-	-	85,215	127,940	-	-	-
Ending Undesignated Fund Balance	179,479	31,530	-	-	262,200	142,933	31,629

Financial Plan Notes

¹ 2013/2014 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2015/2016 Adopted Budget is based on ordinance 17941.

³ 2015/2016 Current Budget remains in line with Adopted Budget.

⁴ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 3/31/2015, using EBS report GL_RPRT_010 (report from 5/6/2016).

⁵ 2015/2016 Estimated reflects updated revenue and expenditure estimates as of 5/6/2016 and the impact of proposed supplementals.

⁶ Outyear expenditure projections assume growth in accordance with PSB assumptions.

⁷ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

⁸ This fund carries a reserve for the purpose of supporting All Home operations (60 days Rainy Day Reserve) as well as an expenditure reserve for grant funding that is restricted to Gates Foundation, Building Changes, and United Way projects.

⁹ This plan was updated by Eva Haney on 5/6/2016.