

**2026-2027 1st Omnibus Financial Plan
Local Services Administration / 000001350**

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	\$ 1,818,422	\$ 1,485,153	\$ 3,558,189	\$ 3,558,189	\$ 3,558,189	\$ 2,677,801	\$ 1,653,769
Revenues							
BUILDING PLAN REVIEW - 34525	271,000	661,384	661,384	-	661,384	698,841	743,318
DLS DEPT OVERHEAD REVENUE - 44310	3,040,000	17,542,924	17,542,924	-	17,242,924	18,519,464	19,698,105
DLS UNINCORP AREA REVENUE - 44312	5,220,001	13,724,104	13,724,104	-	13,724,104	14,501,358	15,424,274
INVESTMENT INTEREST GROSS - 36111	174,848	70,000	70,000	16,788	70,000	75,001	80,207
CONTRIB CURRENT EXPENSE - 39780	4,668,292	6,727,081	6,727,081	-	12,475,967	6,545,966	6,962,574
Total Revenues	\$ 13,374,140	\$ 38,725,493	\$ 38,725,493	\$ 16,788	\$ 44,174,379	\$ 40,340,631	\$ 42,908,477
Expenditures							
SALARIES/WAGES - 51100	4,694,114	20,715,985	20,715,985	822,770	21,584,282	22,036,123	23,255,615
PERSONNEL BENEFITS - 51300	1,417,845	6,149,015	6,149,015	238,522	6,406,747	6,749,454	7,122,972
SUPPLIES - 52000	100,331	126,610	126,610	2,398	126,610	133,780	142,295
SERVICES-OTHER CHARGES - 53000	1,724,496	4,717,162	4,717,162	(45,822)	5,089,044	3,574,364	3,801,849
CONTRIBUTIONS OTHER - 54000	1,496,998	3,278,000	3,278,000	(7,002)	7,366,856	3,463,647	3,684,085
INTRAGOVERNMENTAL SERVICES - 55000	1,411,823	3,316,214	3,316,214	164,710	3,480,214	4,301,262	4,853,626
CAPITAL EXPENDITURES - 56000	77,895	-	-	-	-	-	-
INTRAGOVERNMENTAL CONTRIBUTIONS - 58000	700,460	751,014	751,014	442	751,014	841,874	949,987
CONTINGENCIES - 59800	-	250,000	250,000	-	250,000	264,159	280,971
APPLIED OVERHEAD - 82000	10,411	-	-	829	-	-	-
Total Expenditures	\$ 11,634,373	\$ 39,304,000	\$ 39,304,000	\$ 1,176,847	\$ 45,054,767	\$ 41,364,663	\$ 44,091,400
Estimated Underexpenditures							
Other Fund Transactions							
Total Other Fund Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 3,558,189	\$ 906,646	\$ 2,979,682	\$ 2,398,131	\$ 2,677,801	\$ 1,653,769	\$ 470,845
Reserves							
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	\$ 3,558,189	\$ 906,646	\$ 2,979,682	\$ 2,398,131	\$ 2,677,801	\$ 1,653,769	\$ 470,845

Financial Plan Notes

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

- 2026-2027 Adopted Budget and Current Budget columns tie to PBCS.
- 2026-2027 Estimated column incorporates requested supplemental changes in current Omnibus process and the impact of the regional planning transfer proposed in other legislation.
- As of the 1st Omnibus development, the 2025 Actuals Ending Fund Balance column reflects the best estimate of the actual balances after 2025 is closed.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by the King County Budget Team's BFPA guidance.

Revenue Notes:

- One time revenues and expenditures are removed starting in 2028-2029 for reappropriations (\$4.46M), comprehensive plan items added in 26-27 Adopted (\$1.375M), and White Center revitalization (\$667K).
- DLS Division Overhead is decreased by a \$300K rebate to permitting in 2026-2027 Estimated, and added back in 2028-29 Projected.
- In 2028-29 a rebate of \$200K is applied in revenue accounts 44310 and 44312.

Expenditure Notes:

- One time revenues and expenditures are removed starting in 2028-2029 for reappropriations (\$4.46M), comprehensive plan items added in 26-27 Adopted (\$1.375M), and white center revitalization (\$667K).
- Central Rate impacts of the Finance and HR reorganization are assumed to increase central rates by \$400K starting in 2028-2029, if the increase exceeds this amount it will be adjusted in the rate model on a per FTE basis between the cost pools.

Reserve Notes:

This fund does not have reserves but balances through surcharges/rebates in its model to ensure a positive fund balance at the end of the six-year planning period.

Last Updated 3/19/26 by Jillian Scheibeck and Bonnie Fluckinger using data from PBCS and BFPA assumptions.