

Category	2025 Estimated	2026-2027 Proposed	2028-2029 Projected	2030-2031 Projected
Beginning Fund Balance	\$ 176,505,225	\$ 165,633,974	\$ 120,246,023	\$ (6,697,686)
Revenues				
Licenses and Permits	546,364	1,142,391	1,220,577	1,300,785
Federal Grants Direct	30,359,803	47,557,132	49,951,986	52,376,892
Federal Grants Indirect	32,986,596	57,739,910	60,647,542	63,591,662
State Grants	8,948,219	12,178,572	13,012,085	13,867,143
State Entitlements	19,451,477	54,690,650	54,690,650	54,690,650
Grants from Local Units	29,722,000	13,444,000	3,679,711	3,921,514
Charge for Services	78,653,211	171,043,510	175,490,641	180,053,398
Fines and Forfeits	-	6,000	6,411	6,832
Miscellaneous Revenue	1,086,932	3,476,208	3,710,187	3,953,993
Non Revenue Receipts	-	-	-	-
Transfers In	75,232,715	211,718,299	173,660,219	185,071,888
Revenue from Tobacco & Opioid Settlements Subfund	5,210,164	12,295,179	15,496,261	17,518,353
Total Revenues	\$ 282,197,481	\$ 585,291,851	\$ 551,566,270	\$ 576,353,110
Expenditures				
Wages and Benefits	138,614,282	313,955,562	334,209,270	354,765,252
Supplies	8,555,934	15,680,556	16,753,748	17,854,681
Services-Other Charges	99,862,933	202,949,424	213,439,479	227,465,147
Intragovernmental Services	39,807,636	84,729,386	96,041,523	108,304,490
Capital Outlay	754,656	149,316	159,535	170,019
Debt Service	-	-	-	-
Intragovernmental Contributions	117,662	455,880	516,744	582,724
Contingencies	22,904	45,808	48,943	52,159
Contra Expenditures	-	-	-	-
Applied Overhead	(727,011)	-	-	-
Expenditures from Tobacco & Opioid Settlements Subfund	6,059,736	12,713,870	17,340,737	18,565,704
Total Expenditures	\$ 293,068,732	\$ 630,679,802	\$ 678,509,979	\$ 727,760,176
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 165,633,974	\$ 120,246,023	\$ (6,697,686)	\$ (158,104,751)
Reserves				
Fund Balance Reserve - Tobacco & Opioid Settlements Subfund	46,436,564	46,017,873	44,173,398	43,126,046
Emergency Reserve	7,326,718	7,883,498	8,481,375	9,097,002
Technology/Capital Reserve	2,000,000	3,500,000	3,500,000	3,500,000
Rainy Day Reserve (60 days)	23,388,539	28,765,893	35,145,157	37,611,186
Reserve for Out Years	86,482,153	34,078,760	-	-
Total Reserves	\$ 165,633,974	\$ 120,246,023	\$ 91,299,930	\$ 93,334,235
Reserve Shortfall	-	-	97,997,615	251,438,986
Ending Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -

Financial Plan Notes

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2026-2027 Proposed Budget ties to PBCS.
- Outyear projections columns: revenue and expenditure inflation assumptions are consistent with figures provided by PSB's BFPA guidance except as noted

Revenue Notes:

Foundational Public Health Services is held flat per previous years' State allocations. Patient-Generated Revenue is inflated by 1.3% annually in out years. Mission Population funding from the Hospital Services Agreement with University of Washington Medicine is removed from future estimates starting in 2028 (included as \$56M in 2026-2027).

Expenditure Notes:

One-time Office of Regional Gun Violence funding proposed for 2026 does not extend into later biennia.

Reserve Notes:

The rainy day reserve was calculated using a 60 day expenditures average, adjusted for grants and inter-County revenues, including KC General Funds, Best Starts for Kids, the Mental Illness and Drug Dependency fund, and Veterans, Seniors and Human Services Levy. The Harborview funding is included in the reserve calculation. The "Reserve for Out Years" is funding that is needed to partially address the budget gap in 2028-2029. The Emergency Reserve of 5% of expenditures for 6 months is set aside for specific public health emergencies and is to be used based on a future appropriation and revised as needed. The Capital Reserve is calculated at the level of recent capital project requests and anticipated increases as technology need evolve and expand. The Tobacco & Opioid subfund retains a