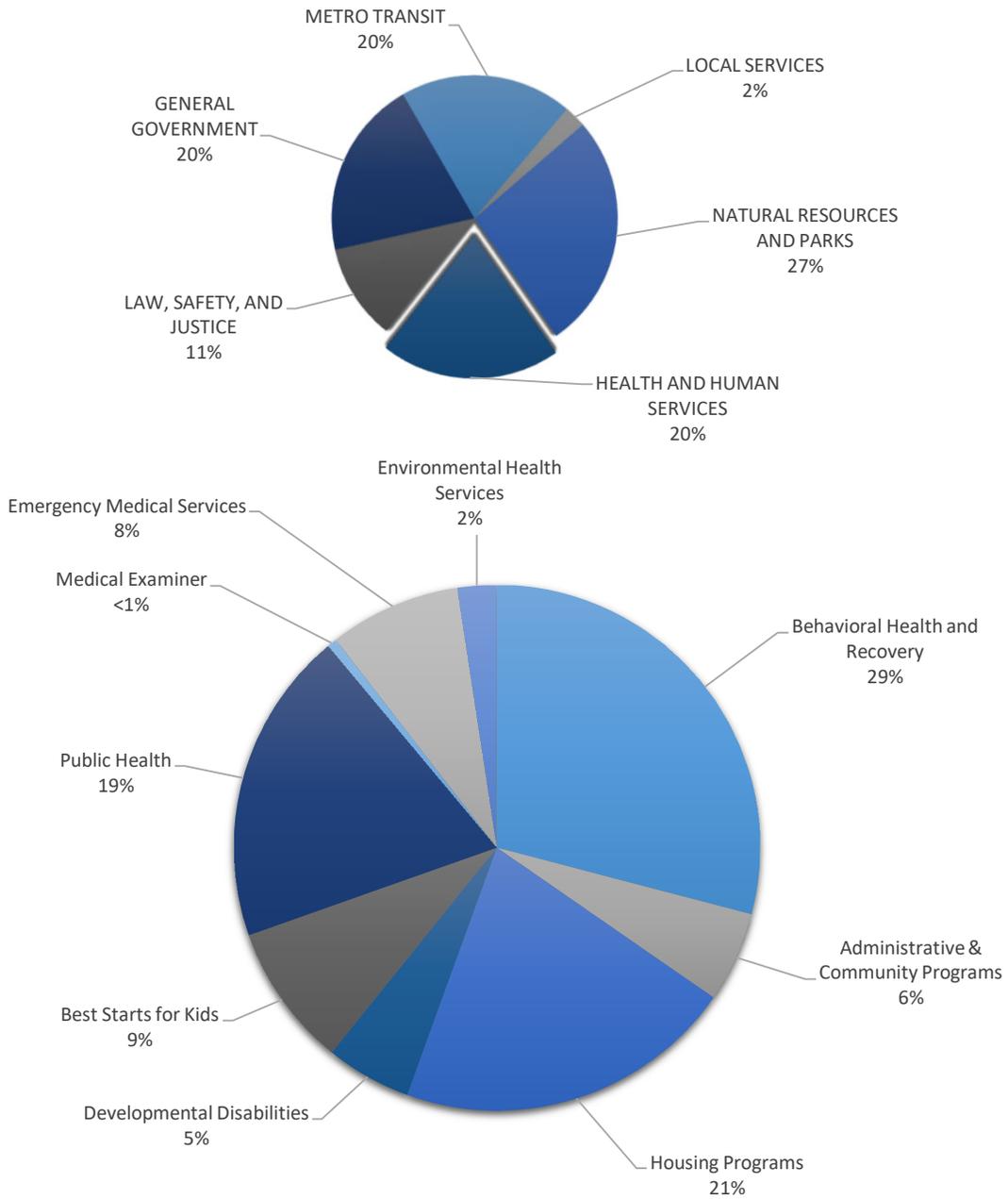


HEALTH AND HUMAN SERVICES

Health and Human Services \$3.2 Billion



Organization of the Pie Chart: The following agencies were combined to make the pie chart more readable.

Behavioral Health and Recovery: Behavioral Health, and Mental Illness and Drug Dependency Fund

Administrative & Community Programs: Community & Human Services, Veterans Services, Veterans Seniors and Human Services Levy, Employment Education Resource, Puget Sound Taxpayer Accountability

Due to rounding, figures in pie chart may not add to 100%

INTRODUCTION

King County’s health and human services (HHS) departments—the Department of Community and Human Services (DCHS) and Public Health – Seattle & King County—provide services to many of the most vulnerable residents of King County. The work of these two departments is crucial to the well-being of the community.

DEPARTMENT OF COMMUNITY AND HUMAN SERVICES

DCHS is responsible for a wide range of programs and services designed to strengthen communities and provide equitable opportunities for people to be healthy, happy, self-reliant, and connected to community. As the regional coordinator for many areas of human services, DCHS plays a strong role in sustaining the region’s human services infrastructure. The majority of DCHS programs and services are delivered through contracts with community-based agencies.

PUBLIC HEALTH - SEATTLE AND KING COUNTY

The goal of Public Health is to protect and improve the health and well-being of all people in King County, as defined by per person healthy years lived. Public Health has embraced the Foundational Public Health Services framework, which identifies key services and roles for the department. Across all functions, the department aims to protect and promote residents’ health, while reducing health inequities that are disproportionately experienced by people of color, immigrants, and low-income residents.

DEPARTMENT OF COMMUNITY AND HUMAN SERVICES

MISSION

The Department of Community and Human Services (DCHS) provides equitable opportunities for people to be healthy, happy, and connected to community.

OVERVIEW

DCHS manages a range of programs and services to help King County's most vulnerable residents while working to strengthen communities. As the regional coordinator for many areas of human services, DCHS plays a strong role in sustaining the region's human services infrastructure, while working across systems to undo historic and system inequities.

The work of DCHS is accomplished through the efforts of the Director's Office and five divisions:

- **Director's Office:** Manages the critical business functions of the department and provides regional leadership for various efforts.
- **Adult Services Division:** Focuses on adult education and employment; civil legal aid; older adult services; service members and military families; survivors of domestic abuse, sexual assault and trafficking; and the King County Veterans Program.
- **Behavioral Health and Recovery Division:** Focuses on crisis response and investigation for involuntary commitment; mental health and substance use disorder intervention, prevention, and treatment; and services to support recovery.
- **Children, Youth and Young Adult Division:** Focuses on promotion, prevention, and early intervention for children and youth ages 5 to 24; and life, academic, and employment skills for young people.
- **Developmental Disabilities and Early Childhood Supports Division:** Focuses on early intervention for infants and toddlers with developmental delays; employment services for people with developmental disabilities; healthy development for children birth to age five; infant mental health; and support services for families of people with disabilities.

- **Housing, Homelessness and Community Development Division:** Focuses on community development; creating and preserving affordable and special needs housing; housing repair programs; and services and shelter for people who are homeless or at risk of homelessness.

DCHS also stewards revenue from the Best Starts for Kids (BSK) and Veterans, Seniors and Human Services Levy (VSHSL) voter-approved property tax levies; Mental Illness and Drug Dependency (MIDD) and Health Through Housing dedicated sales taxes approved by the County Council; and the Puget Sound Taxpayer Accountability Account (PSTAA).

Nine volunteer advisory boards provide oversight and input to DCHS: Advisory Council on Aging and Disability Services; Behavioral Health Advisory Board; Board for Developmental Disabilities; Children and Youth Advisory Board; MIDD Advisory Committee; Regional Human Services Citizen Oversight Board; Women's Advisory Board; Veterans Citizen Oversight Board; and the Veterans Program Advisory Board.

Funding for DCHS comes from many sources, including state and federal governments, King County government, local cities, and philanthropy. The majority of DCHS programs and services are provided through contracts with community-based agencies.

**2023-2024 Executive Proposed Operating Budget
COMMUNITY AND HUMAN SERVICES ADMINISTRATION (EN_A93500)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	64,671,422	64,262,932	29.0	0.0
Base Budget Adjustments	(49,704,825)	(49,981,134)	0.0	0.0
Decision Package Adjustments	14,595,683	15,280,478	7.0	0.0
2023-2024 Executive Proposed Budget	29,562,280	29,562,276	36.0	0.0
2023-2024 Executive Proposed Ordinance	29,563,000	29,563,000	36.0	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.

2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.

3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_068) Gender-based Violence Survivor Support (CLFR Funded)				
Reappropriate CLFR funding to address the safety of survivors of gender-based violence seeking protection orders and other legal assistance.	480,000	480,000	0.0	0.0
(DS_069) Domestic Violence Supports (CLFR Funded)				
Reappropriate CLFR funding to address the safety and wellbeing of survivors of domestic and sexual violence.	912,717	912,717	0.0	0.0
(DS_080) Civil Legal Aid (CLFR Funded)				
Reappropriate CLFR funding to address legal services needs for low-income people related to or resulting from the COVID-19 pandemic.	1,452,913	1,452,913	0.0	0.0
(DS_084) Support Staff Costs (CLFR Funded)				
Reappropriate CLFR funding to cover the costs of staff who are supporting CLFR-funded program implementation.	4,149,681	4,149,681	0.0	0.0
Administrative Service Changes				
(AC_001) Government Relations Administrator				
Add a government relations position to expand DCHS's capacity to respond to Council, state legislature, and city requests.	402,999	403,000	1.0	0.0

**2023-2024 Executive Proposed Operating Budget
COMMUNITY AND HUMAN SERVICES ADMINISTRATION (EN_A93500)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(AC_004) Digital Communications Specialist Add communications staff to focus on digital media work, such as social media, video, and photo communications.	276,523	276,522	1.0	0.0
(AC_005) Director's Office Fiscal Capacity Add a finance position to provide additional financial capacity for DCHS's Director's Office.	293,391	293,389	1.0	0.0
(AC_007) Equity and Social Justice Capacity Strengthen DCHS's equity and social justice efforts by increasing management and training capacity to drive transformation toward an anti-racist, multicultural institution.	700,000	700,000	1.0	0.0
(AC_008) Language Access Program Manager Add a position to design and maintain a system to advance language equity and access goals throughout the department. This position will create policies and procedures around language access and disability justice to be responsive to council deliverables and to better align the department to effectively serve the large King County community with language access needs.	307,721	307,721	1.0	0.0
Technical Adjustments				
(TA_001) Software Licensing and Miscellaneous Cost Adjustment Account for anticipated increased software licensing costs in 2023-2024 related to the Contract Management System replacement capital project. This also adjusts a handful of miscellaneous accounts within the DCHS Administration fund to align with projected costs for the 2023-2024 biennium.	1,010,568	1,010,568	0.0	0.0
(TA_002) Director's Office Central Charges Increase revenue coming from interfund transfers that support the Director's Office.	0	4,291,783	0.0	0.0
(TA_004) Director of Impact and Data Strategy Position Transfer Transfer FTE authority from the Behavioral Health Fund to the DCHS Director's Office to align the functions of this position with an appropriate funding source. This position will be supported by the DCHS Administration overhead charge. This decision package aligns with TA_004 in A92400 (Behavioral Health).	501,092	501,092	1.0	0.0
(TA_015) Director of Operations and Emergency Response Position Transfer Transfer the Director of Operations and Emergency Response position from the Housing and Community Development Fund to the DCHS Administration Fund. This position is a key leadership position that now directs agency-wide work. This decision package aligns with TA_015 in A35000 (Housing and Community Development).	501,092	501,092	1.0	0.0

**2023-2024 Executive Proposed Operating Budget
 COMMUNITY AND HUMAN SERVICES ADMINISTRATION (EN_A93500)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(52,000)	0	0.0	0.0
(TA_117) Strategic Sourcing Savings Capture savings from contracts strategically negotiated by Procurement.	(3,400)	0	0.0	0.0
Central Rate Adjustments	3,662,386	0	0.0	0.0
Total Decision Package Adjustments	14,595,683	15,280,478	7.0	0.0

**2023 - 2024 Proposed Financial Plan
DCHS Administration / 1080**

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	426,498	116,915	116,911	116,911
Revenues				
Federal	32,842,593	6,995,311	-	-
State	14,919	-		
Local	188,019	-		
General Fund	12,076,136	-		
Interfund Transfers	14,281,796	22,566,965	23,129,140	24,563,611
Other	(6,677)	-		
Total Revenues	59,396,786	29,562,276	23,129,140	24,563,611
Expenditures				
Salaries, Wages & Benefits	20,657,592	13,618,462	13,904,546	14,784,291
Supplies	2,295,081	53,800	56,662	59,687
Other Operating Charges	32,785,974	8,144,646	1,210,467	1,275,099
Central Rates	3,616,549	7,737,566	7,949,446	8,436,024
Interfund Transfers	35,820	7,806	8,020	8,511
Total Expenditures	59,391,016	29,562,280	23,129,140	24,563,611
Estimated Underexpenditures				
Other Fund Transactions				
Transfer All Home Fund Balance to RHA	(315,353)			
Total Other Fund Transactions	(315,353)	-	-	-
Ending Fund Balance	116,915	116,911	116,911	116,911
Reserves				
Total Reserves	-	-	-	-
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	116,915	116,911	116,911	116,911

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenue Notes:

Interfund transfers reflect the administrative overhead allocation to other DCHS funds. 2025-2028 estimates assume interfund transfers match planned expenditures.

2023-2024 revenue assumes one-time reappropriation of Federal ARPA/CLFR funding for COVID programs.

Expenditure Notes:

Other Operating Charges account includes one-time COVID expenses in 2023-24.

2025-2028 expenditure forecasts use Q3 BFPA growth assumptions.

Other Fund Transactions includes a one-time transfer in 2019-2020 to move remaining fund balance related to the All Home program to the King County Regional Homelessness Authority (RHA) for continuation of this work.

Reserve Notes:

Revenues associated with DCHS administrative functions are transferred to this fund through interfund transfers. Reserves for these interfund transfers are required to be maintained in all other DCHS funds. As such, reserves are not required in this fund.

Last Updated 9/9/2022 by PSB using data from PBCS and BFPA assumptions.

**2023-2024 Executive Proposed Operating Budget
COMMUNITY SERVICES OPERATING (EN_A88800)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	33,836,296	33,939,409	15.6	0.0
Base Budget Adjustments	(17,025,524)	(18,599,001)	0.0	0.0
Decision Package Adjustments	2,953,525	3,174,736	(1.0)	0.0
2023-2024 Executive Proposed Budget	19,764,297	18,515,144	14.6	0.0
2023-2024 Executive Proposed Ordinance	19,765,000	18,516,000	14.6	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_001) Record Relief and Expungement Program Continue programs to assist with records expungement, provide legal financial obligation relief, and support activities to increase life opportunities. These activities will be coordinated with other State-funded efforts to address the 2021 Blake Decision, which made criminalizing possession of controlled substances unconstitutional. Backed by State marijuana excise tax revenue.	2,000,000	2,000,000	0.0	0.0
(DS_081) Senior Center Supports and Operations (CLFR Funded) Reappropriate CLFR funding to stabilize and support senior centers.	2,319,747	2,319,747	0.0	0.0
Administrative Service Changes				
(AC_001) Additional Program Management Capacity Add staff capacity to handle the increasing workload associated with Council-directed programmatic work within DCHS.	319,138	0	1.0	0.0
Technical Adjustments				

**2023-2024 Executive Proposed Operating Budget
COMMUNITY SERVICES OPERATING (EN_A88800)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_001) Grant Application and Capacity Building (GACB) Transfer Transfer \$1.5M of GACB funds from DCHS's Adult Services Division to the Developmental Disabilities and Early Childhood Supports Division. GACB consulting – formerly Technical Assistance and Capacity Building – supports small community-based organizations to access County funding and thrive organizationally to benefit King County communities. This proposal will move the ongoing Racism is a Public Health Crisis funds from the General Fund into the division that is managing the program.	(1,576,498)	(1,576,500)	(2.0)	0.0
(TA_002) Increase in Director's Office Administration Reflect the increase in central charges allocated to CSO from the DCHS Director's Office.	88,960	0	0.0	0.0
(TA_003) Administration Overhead Revenue from Housing and Community Development (HCD) Decrease the Adult Services Division overhead allocation to HCD to account for a finance position that no longer supports HCD.	0	(121,511)	0.0	0.0
(TA_004) Human Services Contracts Inflationary Increases Increase appropriation to give inflationary increases to existing human services contract providers.	420,000	0	0.0	0.0
(TA_050) Revenue Adjustments	0	553,000	0.0	0.0
Central Rate Adjustments	(617,822)	0	0.0	0.0
Total Decision Package Adjustments	2,953,525	3,174,736	(1.0)	0.0

**2023 - 2024 Proposed Financial Plan
Community Services Operating Fund / 000001421**

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	694,049	1,254,126	4,973	(232,954)
Revenues				
Federal (COVID)	1,480,253	2,319,747	-	-
General Fund	25,639,499	11,816,998	12,443,299	13,102,794
Interfund Transfers	4,475,910	4,354,399	4,795,782	5,260,559
Other	24,000	24,000	25,272	26,611
Total Revenues	31,619,662	18,515,144	17,264,353	18,389,964
Expenditures				
Salaries, Wages & Benefits	3,961,165	4,241,660	4,330,311	4,603,120
Supplies	29,000	58,000	61,051	64,268
Other Operating Charges	25,985,769	13,649,251	11,925,436	12,553,906
Central Rates	538,982	1,221,124	636,689	675,208
Interfund Transfers	544,669	594,262	548,794	581,996
Total Expenditures	31,059,585	19,764,297	17,502,280	18,478,499
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	1,254,126	4,973	(232,954)	(321,489)
Reserves				
Total Reserves	-	-	-	-
Reserve Shortfall				
Ending Undesignated Fund Balance	1,254,126	4,973	(232,954)	(321,489)

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenue Notes:

Federal COVID relief spending is anticipated to be finished after the 2023-2024 biennium.

Proposed general fund revenue drops from 2021-2022 to 2023-2024 due to multiple one-time allocations ending. Major changes include: \$5 million for immigration relief, \$2 million for miscellaneous one-time human services contracts, and \$3.2 million for unmet needs grants.

Proposed interfund transfers based on administrative overhead charged to other DCHS funds for central administrative expenses and includes document recording fees transferred from the HCD fund for emergency shelter services.

Other revenue proposed includes calculated interest based off of fund balance multiplied by the investment pool rate.

Expenditure Notes:

The programs associated with the revenue decreases noted above in the Revenue Notes are primarily removed from the Other Operating Charges line.

2025-2026 central rates and interfund transfers are reduced to reflect some one-time higher expenditures in 2023-2024.

Reserve Notes:

This fund is not required to have a reserve because it is funded by interfund transfers from the General Fund and other DCHS funds, which carry their own reserves.

Last Updated 9/15/22 by PSB Staff using data from PBCS and BFPA assumptions.

**2023-2024 Executive Proposed Operating Budget
EMPLOYMENT EDUCATION RESOURCE (EN_A93600)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	40,031,415	39,575,036	36.6	0.0
Base Budget Adjustments	(2,276,608)	(1,291,606)	0.0	0.0
Decision Package Adjustments	2,266,993	1,158,081	5.0	0.0
2023-2024 Executive Proposed Budget	40,021,800	39,441,511	41.6	0.0
2023-2024 Executive Proposed Ordinance	40,022,000	39,442,000	41.6	2.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_001) Learning Center North - Career Education Options Allocation Add the Best Starts for Kids (BSK) allocation to support the Learning Center North - Career Education Options merger, first approved in 2020, to the program's base budget. This proposal also includes 5 FTE who are currently in TLT positions and backed by existing federal, state, and local revenues.	499,998	500,000	5.0	0.0
(DS_002) New Family Services Program BSK Allocation Increase the BSK allocation for New Family Services, which provides education, training, and employment services to young families (mostly mothers) who are enrolled in Public Health's Nurse Family Partnership program for first-time, low-income parents.	130,000	130,000	0.0	0.0
Administrative Service Changes				
(AC_001) Tukwila Space Expansion Expand new Tukwila space to serve students in the growing YouthSource education and employment program effectively and safely. This proposal is backed by overhead revenue contributions from the various YouthSource service providers.	590,000	590,000	0.0	0.0

Technical Adjustments

**2023-2024 Executive Proposed Operating Budget
EMPLOYMENT EDUCATION RESOURCE (EN_A93600)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_001) BSK Revenue and Expenditure Adjustment Adjust expenditures and revenues for EER's BSK- funded programs.	680,731	680,731	0.0	0.0
(TA_002) Revenue and Expenditure Adjustment Adjust revenues and expenditures to match the 2023-2024 agency proposed budget. The proposal includes adjustments to a combination of supplies, services and interfund transfers.	1,685,157	5,058	0.0	0.0
(TA_005) Adult Services Division (ASD) EER removal Remove 2021-2022 expenditures and revenues from the ASD EER Program. The ASD EER Program was moved during the 2021-2022 budget cycle and this proposal removes remaining budget authority.	(1,227,354)	(1,227,354)	0.0	0.0
(TA_006) School to Work Program Removal The program will be budgeted in the DDECS fund. This decision package corresponds to TA_001 in the BSK fund and TA_006 in the DD fund.	(838,810)	(838,810)	0.0	0.0
(TA_008) Community Supported Alternative to Youth Incarceration Add two 18-month TLT positions and one-time non-labor expenditures to end the use of the Children and Family Justice Center for youth incarceration. This proposal corresponds to TA_008 in DAJD.	662,057	662,058	0.0	0.0
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast.	0	656,398	0.0	0.0
(TA_112) Temporary Account Adjustment Adjust Temporary account for GWI	55,704	0	0.0	0.0
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(187,000)	0	0.0	0.0
Central Rate Adjustments	216,510	0	0.0	0.0
Total Decision Package Adjustments	2,266,993	1,158,081	5.0	0.0

**2023 - 2024 Proposed Financial Plan
Employment Education Resources / 000002240**

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	1,140,774	638,903	887,975	1,115,617
Revenues				
Federal	2,195,064	2,127,624	2,234,218	2,354,195
State	1,984,696	2,410,000	2,534,115	2,670,197
General Fund	11,538,412	14,979,558	15,751,005	16,596,834
Intragovernmental	144,210	160,000	160,000	169,824
Interfund Transfers	1,029,372	1,502,408	1,579,782	1,664,616
Interfund Transfers BSK	18,843,893	18,261,921	19,155,238	20,169,438
Other	117,566			
Total Revenues	35,853,214	39,441,511	41,414,358	43,625,105
Expenditures				
Salaries, Wages & Benefits	11,876,995	14,557,014	14,510,129	15,428,620
Supplies	267,668	824,650	867,119	913,684
Other Operating Charges	21,004,248	20,536,982	21,594,637	22,754,269
Central Rates	2,777,202	3,511,880	3,606,701	3,826,710
Interfund Transfers	428,972	591,274	608,131	645,470
	-	-	-	-
	-	-	-	-
Total Expenditures	36,355,085	40,021,800	41,186,717	43,568,752
Estimated Underexpenditures				
Other Fund Transactions				
Planned Expenditure Shift		829,361		
Total Other Fund Transactions	-	829,361	-	-
Ending Fund Balance	638,903	887,975	1,115,617	1,171,969
Reserves				
Rainy Day Reserve (60 days)	406,307	433,801	386,358	422,290
Total Reserves	406,307	433,801	386,358	422,290
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	232,596	454,174	729,258	749,679

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Expenditures Notes:

2025-2026 Salaries reflect planned expenditure shift in Other Fund Transactions.

Other Fund Transactions Notes:

Planned Expenditure Shift includes \$830K shift in personnel costs to the DCHS Adult Services Division based on anticipated 2023 1st omnibus supplemental request.

Reserve Notes:

Reserve for Committed Projects reflects planned future projects.

Rainy Day reserve is 60 days of total expenditures excluding general fund and interfund transfers.

Last Updated 9/14/22 by PSB using data from PBCS and BFPA assumptions.

**2023-2024 Executive Proposed Operating Budget
HOUSING AND COMMUNITY DEVELOPMENT (EN_A35000)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	885,764,063	927,533,174	62.2	0.0
Base Budget Adjustments	(225,744,392)	(331,918,406)	0.0	0.0
Decision Package Adjustments	(96,202,399)	(14,569,688)	12.5	0.0
2023-2024 Executive Proposed Budget	563,817,272	581,045,080	74.7	0.0
2023-2024 Executive Proposed Ordinance	563,818,000	581,046,000	74.7	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_001) House Bill 1277 Rental Assistance Add budget and FTE authority for new ongoing document recording fees from the State Department of Commerce for rental assistance.	20,487,896	20,500,000	5.0	0.0
(DS_002) House Bill 1277 Supportive Housing Operations, Maintenance and Services Add budget for operations, maintenance, and services for existing and new supportive housing sites. This proposal is dependent on state document recording fees that are expected to be contracted but have not yet been finalized.	30,000,000	30,000,000	0.0	0.0
(DS_003) Transit Oriented Development (TOD) Add one-time budget for 2023 issue of TOD bonds backed by lodging tax revenue.	45,000,000	45,000,000	0.0	0.0
(DS_070) Downtown Campus 24/7 Onsite Crisis Response (CLFR Funded) Reappropriate CLFR funding to continue providing behavioral health response to crises and provide outreach and connection to services around City Hall Park and the King County Courthouse.	1,201,435	1,201,435	0.0	0.0
(DS_071) Temporary Leased Sobering Center Operations (CLFR Funded) Reappropriate CLFR funding for the purposes of supporting leased Sobering Center operation.	1,913,792	1,913,792	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
HOUSING AND COMMUNITY DEVELOPMENT (EN_A35000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(DS_072) Enhanced Shelter (CLFR Funded)				
Reappropriate CLFR funding in support of multiple shelter projects.	20,400,000	20,400,000	0.0	0.0
(DS_073) Outreach (CLFR Funded)				
Reappropriate CLFR funding to provide continued support for homeless outreach.	2,000,000	2,000,000	0.0	0.0
(DS_074) Provider Co-Mentorship and Consultation (CLFR Funded)				
Reappropriate CLFR funding to provide continued support for Mutual Technical Assistance amongst contractors.	340,000	340,000	0.0	0.0
(DS_075) Encampment Health and Hygiene (CLFR Funded)				
Reappropriate CLFR funding to continue work to reduce the risk of infection and disease transmission in unsheltered encampment settings through a partnership of people living in encampments, outreach teams, various King County departments, and local cities.	485,516	485,516	0.0	0.0
(DS_076) Benefit Access (CLFR Funded)				
Reappropriate CLFR funding to provide continued support for people experiencing homelessness in accessing benefits for which they are eligible.	210,000	210,000	0.0	0.0
(DS_077) Family Shelter (CLFR Funded)				
Reappropriate CLFR funding to provide continued support for operations of a temporary family shelter.	325,000	325,000	0.0	0.0
(DS_078) Tiny House Villages (CLFR Funded)				
Reappropriate CLFR funding to provide continued support for operations of multiple tiny house village sites.	2,556,200	2,556,200	0.0	0.0
(DS_079) RV Support (CLFR Funded)				
Reappropriate CLFR funding to provide continued support for people living homeless in RVs.	3,059,646	3,059,646	0.0	0.0
(DS_083) Shelter Deintensification (CLFR Funded)				
Reappropriate CLFR funding to provide continued support for deintensified shelter.	5,992,949	5,992,949	0.0	0.0
Administrative Service Changes				
(AC_001) Capital Program Staffing Add positions to the Homeless Housing and Community Development Division (HHCDD) Capital Program Team. Positions are revenue backed by program fund sources that can support administrative costs.	1,214,507	0	4.5	0.0

**2023-2024 Executive Proposed Operating Budget
HOUSING AND COMMUNITY DEVELOPMENT (EN_A35000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(AC_002) Finance Staffing Add new business and finance officer positions to HHCDD to support the increased workload. Positions are revenue backed by program fund sources that can support administrative costs.	515,727	0	2.0	0.0
Technical Adjustments				
(TA_001) Adjustment to Align with Health Through Housing (HTH) Implementation Plan Remove one-time HTH bond proceeds revenue and expenditure appropriated in 2021-2022 budget and add operations and capital funding.	(313,544,507)	(213,544,507)	0.0	0.0
(TA_002) Transit Oriented Development (TOD) Add remaining 2021-2022 TOD bond proceeds to the 2023-2024 budget.	38,000,000	38,000,000	0.0	0.0
(TA_003) Revenue Adjustment for Housing Program Staff Adjust ongoing General Fund support to reflect actual costs for two existing positions associated with the Regional Affordable Housing Program and the Renter's Commission. This decision package aligns with AC_001 in A69400 (GF Transfer to DCHS).	0	310,134	0.0	0.0
(TA_004) Support for Enterprise-wide Housing Planning and Policy Staff Receive one-time General Fund support to fund planning, policy, and operational functions that support enterprise-wide work related to housing. This revenue will support existing positions. This decision package aligns with AC_001 in A69400 (GF Transfer to DCHS).	0	1,474,229	0.0	0.0
(TA_005) HB 1406 Housing Resources Add revenue and expenditure authority for HB 1406 funding for affordable housing.	2,386,474	2,386,474	0.0	0.0
(TA_006) Housing and Essential Needs (HEN) Add additional revenue and expenditure from the State for the HEN program to serve more eligible individuals.	28,083,148	28,083,148	0.0	0.0
(TA_007) Best Starts for Kids (BSK) Capital Grants Lead Add a revenue-backed FTE to the Housing and Community Development (HCD) Fund. The position will serve in a lead role for the BSK capital grants program.	352,844	355,453	1.0	0.0
(TA_008) Short Term Lodging Taxes Add short-term lodging tax revenue and expenditure authority to support projects to increase affordable housing options. This proposal is linked to the 2023-2024 Housing Investment Plan, as approved in 2021 by the Inter-branch Task Force.	321,941	321,941	0.0	0.0
(TA_009) Lodging Taxes Homeless Youth Projects Add lodging tax revenue and expenditure authority to provide services for homeless youth. This proposal is linked to the 2023-2024 Housing Investment Plan, as approved in 2021 by the Inter-branch Task Force.	1,916,783	1,921,045	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
HOUSING AND COMMUNITY DEVELOPMENT (EN_A35000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_010) Lodging Taxes Add lodging tax revenue and expenditure authority to support TOD housing projects. This proposal is linked to the 2023-2024 Housing Investment Plan, as approved in 2021 by the Inter-branch Task Force.	5,211,942	5,211,942	0.0	0.0
(TA_011) King County Regional Homelessness Authority (KCRHA) Transfer Add funding for contracts transferring from HCD to KCRHA as directed by Ordinance 19039 for 2023-2024. This proposal has a net zero budget impact as it only moves KCRHA base budget appropriation between cost centers.	0	0	0.0	0.0
(TA_012) Revenue and Expenditure Technical Adjustment Adjust revenues and expenditures to align with forecasted inter-fund transfers from PSTAA, City of Seattle/United Way, VSHSL and BSK.	(23,057,085)	(23,057,085)	0.0	0.0
(TA_014) True Blood Program Position Technical Adjustment Add expenditure budget for one position to the 2023-2024 budget to reflect a position that was added in the 2021-2022 second omnibus but not reflected in the proforma base budget.	276,523	0	1.0	0.0
(TA_015) Director of Operations and Emergency Response Position Transfer Transfer the Director of Operations and Emergency Response position from the Housing and Community Development Fund to the DCHS Administration Fund. This position is a key leadership position that	(501,092)	0	(1.0)	0.0
(TA_016) Transfer Adjustment Make a one-time adjustment to increase the Director's Office transfer and decrease the Community Services Operating transfer.	873,174	0	0.0	0.0
(TA_017) BSK to HCD Finance Manager Position Transfer Transfer a finance manager position from the BSK fund to the HCD fund where the FTE is assigned. This decision package corresponds to TA_017 in the BSK fund.	398,702	0	1.0	0.0
(TA_018) HCD to HTH Special Project Manager Position Transfer Transfer a special project manager position from the HCD Fund to the HTH Fund where the FTE is assigned. This decision package corresponds to TA_018 in the HTH Fund.	(376,296)	0	(1.0)	0.0
(TA_019) Climate Equity Award Reappropriation Reappropriate 2021-22 climate equity award. The 2023 reappropriation request is \$9M (of the total \$10.5M). Some awarded projects will not start construction until 2023 and remaining funds will be issued with 2023 Housing Finance Program RFPs.	9,000,000	9,000,000	0.0	0.0
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast.	0	983,000	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
HOUSING AND COMMUNITY DEVELOPMENT (EN_A35000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_112) Temporary Account Adjustment Adjust Temporary account for GWI	5,244	0	0.0	0.0
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(108,000)	0	0.0	0.0
Central Rate Adjustments	18,855,138	0	0.0	0.0
Total Decision Package Adjustments	(96,202,399)	(14,569,688)	12.5	0.0

2023 - 2024 Proposed Financial Plan
Housing and Community Development Fund / 000002460, 000002462, 000002465, 000002466

Category	2021-2022 Estimated	2023-2024 Proposed Budget	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	60,212,118	142,666,339	285,170,130	125,004,666
Revenues				
State Authorized Recording Fees	41,860,000	36,487,846	36,022,922	37,349,026
State	39,245,970	108,923,148	96,414,116	98,920,883
Federal	102,642,139	81,691,432	83,852,170	86,032,327
Interfund Transfers	115,889,270	121,360,710	124,224,017	127,173,679
Transit Oriented Development (TOD) Bond	112,389,517	45,000,000	-	-
Health Through Housing (HTH) Bond	252,439,500	85,000,000	-	-
Hotel/Motel Sales Tax (Homeless Youth)	1,289,486	1,916,783	2,017,702	2,127,767
Short Term Hotel/Motel Tax (AirBnB)	5,959,575	6,994,925	8,751,839	9,014,394
Hotel/Motel Sales Tax (TOD Project Support)	-	5,211,942	5,486,351	5,785,631
Affordable and Supportive Housing - SHB 1406	5,604,494	7,990,968	8,200,731	8,416,820
State COVID-19/ Emergency Shelter/Modular Grants	15,834,642	-	-	-
Federal Care Act/CLFR-ARPA Emergency Grants	47,093,666	38,484,538	-	-
Other	25,793,665	51,435,288	9,192,562	9,192,562
Revenue from Sub Fund 2465 - HCD Rental Assistance	456,828,366	-	-	-
Revenue from Sub Fund 2466 - HTH/TOD Bond Proceeds	84,170,983	93,623,483	25,558,000	-
Total Revenues	1,307,041,273	684,121,063	399,720,409	384,013,089
Expenditures				
Salaries, Wages & Benefits	21,680,434	26,056,344	26,328,633	27,148,770
Supplies	597,452	597,452	613,135	629,291
Other Operating Charges	394,929,311	389,952,474	460,052,497	413,742,067
Central Rates	4,410,059	22,359,900	22,663,995	23,347,314
Interfund Transfers	3,512,413	4,303,602	4,362,131	4,493,649
Expenditures in Fund 2465 - HCD Rental Assistance	456,828,366	-	-	-
Expenditures in Fund 2466 - HTH/TOD	364,829,017	120,547,500	68,065,483	25,558,000
Total Expenditures	1,246,787,052	563,817,272	582,085,874	494,919,091
Estimated Underexpenditures	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
Other Fund Transactions				
Receivables for Interim Loan and REDI fund	12,200,000	12,200,000	12,200,000	12,200,000
Total Other Fund Transactions	12,200,000	12,200,000	12,200,000	12,200,000
Ending Fund Balance	142,666,339	285,170,130	125,004,666	36,298,664
Reserves				
Reserve for Encumbrances/Committed Projects	107,377,335	260,808,755	95,020,076	9,085,399
Reserve for Credit Enhancement	2,000,000	2,000,000	2,000,000	2,000,000
Reserve for Housing Repair Loans (long term (LT) receivable)	11,855,067	11,855,067	11,855,067	11,855,067
Fund Balance Reserve for Fund 2462	793,654	793,654	793,654	793,654
Rainy Day Reserve (30 days)	20,640,283	9,712,654	15,335,869	12,564,544
Total Reserves	142,666,339	285,170,130	125,004,666	36,298,664
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	-	-	-	0

Financial Plan Notes

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

Revenues Notes:

2023-2024 Executive Proposed Budget as of 09/19/2022

Outyear revenue and expenditure inflation assumptions are consistent with figures provided by PSB and/or OEFA.

Expenditure Notes:

2023-2024 Executive Proposed Budget as of 09/19/2022

The increase in Central Rates in 2023-2024 and outyears is due to inclusion of long-term lease charges associated with the five-year SoDo lease.

Reserve Notes:

Reserve for Encumbrances/Committed Projects reflects the out year portion of multi-year capital and service projects as well as funding committed through the RFP process for future capital projects.

Reserve for Credit Enhancement Projects reflects 1% of outstanding value of capital projects in the credit enhancement program.

Reserve for Housing Repair Loans reflects a long-term, non-spendable receivable comprised of future repayments of housing repair loans. This amount is reserved to not overstate undesignated fund balance.

Fund Balance Reserve for Fund 2462 reflects the amount of fund balance that is used to pay HUD Section 108 and related loans.

The Rainy Day Reserve is based on 30 days of HCD expenditures, excluding various one-time and external grant supported expenditures, as well as duplicated spending authorities in its adopted budget for credit enhancement and interim housing development loans and interfund transfers.

**2023-2024 Executive Proposed Operating Budget
HEALTH THROUGH HOUSING (EN_A13200)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	75,534,651	122,536,796	9.0	0.0
Base Budget Adjustments	29,597,241	25,687,340	0.0	0.0
Decision Package Adjustments	45,605,228	(8,487,164)	4.0	0.0
2023-2024 Executive Proposed Budget	150,737,120	139,736,972	13.0	0.0
2023-2024 Executive Proposed Ordinance	150,738,000	139,737,000	13.0	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_001) Operations Manager Position Add operations manager position to support the overall operations and project management of the HTH Initiative, including management of internal systems and implementation of legislative commitments. The operations manager will provide leadership on process improvements, standardize operations and procedures, and streamline HTH deliverables.	362,415	0	1.0	0.0
(DS_002) Capacity Lead Position Add capacity lead position to lead and implement HTH's Capacity Building Collaborative strategy, which puts an emphasis on activities to build the capacity of contracted agencies to provide effective services for people within HTH sites with the focus on improving quality and access to services.	377,254	0	1.0	0.0
(DS_003) Referral Specialist Position Add a referral specialist to coordinate with HTH operators, local jurisdictions, and outreach providers to ensure prioritization of client enrollment is aligned with the HTH supporting goal of annually reducing racial and ethnic disproportionality among people experiencing chronic homelessness in King County.	376,296	0	1.0	0.0
Technical Adjustments				

**2023-2024 Executive Proposed Operating Budget
HEALTH THROUGH HOUSING (EN_A13200)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_002) Implementation Plan Alignment Add recurring and one-time revenues for the HTH program not previously budgeted. Adjust expenditures to match the implementation plan and updated forecasts.	48,434,151	393,770	0.0	0.0
(TA_007) Behavioral Health Transfer Reduction Reduce the behavioral health transfer from thirteen to nine percent of total revenue based on favorable Behavioral Health fund forecasts. The HTH ordinance requires a transfer to the Behavioral Health fund of at least nine percent and no more than thirteen percent of total revenue. This decision package corresponds to TA_007 in the Behavioral Health fund.	(5,040,141)	0	0.0	0.0
(TA_018) HCD to HTH Special Project Manager Position Transfer Transfer a special project manager position from the HCD Fund to the HTH Fund where the FTE is assigned. This proposal corresponds with TA_018 in the HCD Fund.	376,296	0	1.0	0.0
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast.	0	(8,880,934)	0.0	0.0
Central Rate Adjustments	718,957	0	0.0	0.0
Total Decision Package Adjustments	45,605,228	(8,487,164)	4.0	0.0

**2023 - 2024 Proposed Financial Plan
Health Through Housing Fund / 000001320**

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	-	74,193,742	63,193,593	50,918,416
Revenues				
Federal			-	-
State			-	-
Local	142,590,201	139,343,202	152,508,618	166,690,574
General Fund			-	-
Intragovernmental			-	-
Interfund Transfers			-	-
Other	408,797	393,769	320,161	341,123
Total Revenues	142,998,998	139,736,971	152,828,779	167,031,697
Expenditures				
Salaries, Wages & Benefits	2,356,013	4,256,145	4,345,524	4,619,292
Supplies	-	-	-	-
Other Operating Charges	2,621,021	1,529,357	1,610,413	1,695,765
Central Rates	22,425	472,796	485,561	515,181
Interfund Transfers	63,805,796	144,478,822	158,662,457	169,749,905
	-	-	-	-
	-	-	-	-
Total Expenditures	68,805,256	150,737,120	165,103,955	176,580,143
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	74,193,742	63,193,593	50,918,416	41,369,970
Reserves				
Service Reserve	3,500,000	4,500,000	4,900,000	5,300,000
Debt Service Reserve	18,625,638	23,572,697	23,572,697	23,572,697
Rainy Day Reserve (60 days)	4,353,804	8,920,996	9,700,182	10,650,636
Reserve for Committed Expenditures	47,714,300	26,199,900	12,745,537	1,846,637
Total Reserves	74,193,742	63,193,593	50,918,416	41,369,970
Reserve Shortfall	0	0	-	0
Ending Undesignated Fund Balance	-	-	-	-

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenues Notes:

Tax revenues based on August 2022 HTH OEFA Forecast, except 2021, which is actuals received plus accruals.

Interest revenue based on fund balance at year-end and current investment pool rate.

Reserve Notes:

Service Reserve is for unanticipated operating expenses and grows as called for in the implementation plan.

Debt Reserve is 12 months of debt service consistent with County Comprehensive Financial Management Policies.

Rainy Day Reserve is 60 days total expenditures less debt service.

Reserve for Committed Expenditures are out year expenditures already contracted/committed or expected to be contracted/committed.

Last Updated 09/14/2022 by PSB using data from PBCS and BFPA assumptions.

**2023-2024 Executive Proposed Operating Budget
VETERANS SENIORS AND HUMAN SERVICES LEVY (EN_A11900)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	132,498,124	127,550,820	37.5	0.0
Base Budget Adjustments	(4,898,713)	1,804,616	0.2	0.0
Decision Package Adjustments	(60,648,444)	(61,097,914)	2.0	0.0
2023-2024 Executive Proposed Budget	66,950,967	68,257,522	39.7	0.0
2023-2024 Executive Proposed Ordinance	66,951,000	68,258,000	39.7	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
(AC_001) Adult Services Division Finance Manager Add a finance manager position to provide dedicated fiscal support for the Adult Services Division. The division is currently supported by a finance manager that shares responsibility for the Children, Youth, and Young Adults Division.	194,034	0	1.0	0.0
Technical Adjustments				
(TA_001) Implementation Plan Alignment Adjust appropriation to align with the 2019-2023 VSHSL Implementation Plan approved by Council in 2017.	3,122,480	209,106	0.0	0.0
(TA_002) Veterans Program Operations Specialist Add a position to provide additional capacity within the King County Veterans Program for contact management, data management, project implementation, and training.	136,261	0	1.0	0.0
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast. Since the current levy expires at the end of 2023, this decision package also removes 2024 revenues from the system.	0	(60,888,806)	0.0	0.0
(TA_100) Levy Expiration Adjustment Remove revenues and expenditures in 2024 because the currently approved levy expires at the end of 2023.	(63,789,703)	(418,214)	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
 VETERANS SENIORS AND HUMAN SERVICES LEVY (EN_A11900)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(129,000)	0	0.0	0.0
(TA_116) Net Zero Adjustment Adjust appropriation across budgeted accounts to better align with spending plan.	0	0	0.0	0.0
Central Rate Adjustments	(182,516)	0	0.0	0.0
Total Decision Package Adjustments	(60,648,444)	(61,097,914)	2.0	0.0

**2023 - 2024 Proposed Financial Plan
Veterans, Seniors, and Human Services Levy Fund / 000001143**

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	19,961,352	15,038,014		-
Revenues				
Local	126,952,572	68,021,694	-	-
Other (Interest)	418,214	235,828	-	-
Total Revenues	127,370,786	68,257,522	-	-
Expenditures				
Salaries, Wages & Benefits	8,326,615	4,937,409	-	-
Supplies	3,119,468	1,059,734	-	-
Other Operating Charges	63,764,951	30,361,003	-	-
Central Rates	1,563,342	634,612	-	-
Interfund Transfers	55,519,748	29,958,209	-	-
Total Expenditures	132,294,124	66,950,967	-	-
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	15,038,014	16,344,569		
Reserves				
Rate Stabilization Reserve	2,664,514	3,538,889		
Prorating Mitigation Reserve	1,500,000	1,800,000		
Rainy Day Reserve (60 days)	10,873,500	11,005,680		
Total Reserves	15,038,014	16,344,569		
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	-	-	-	-

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenue Notes:

Local revenue proposed based on 99% of August 2022 OEFA forecast; Other revenue proposed includes calculated interest based off of fund balance and the investment pool rate.

The financial plan only shows projected information through the life of the current Veterans, Seniors, and Human Services Levy, which expires at the end of 2023.

Expenditure Notes:

2021-2022 estimated expenditures and 2023 projected expenditures are based off of VSHSL Implementation plan, Supplemental ordinances, and proposed 2023-2024 budget items.

Reserve Notes:

This fund carries a rainy day reserve based on 60 days of total expenditures that meets County Comprehensive Financial Management Policies.

The Prorating Mitigation Reserve is designed to mitigate the impacts of this levy on junior taxing districts. It is allocated \$300,000 per year to align with the adopted Implementation Plan.

The Rate Stabilization Reserve is designed to even out cash flow between bienniums and avoid needing to adjust rates to meet long-term contract commitments.

Last Updated 9/15/22 by PSB Staff using data from PBCS and BFPA assumptions.

**2023-2024 Executive Proposed Operating Budget
VETERANS SERVICES (EN_A48000)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	6,536,708	6,659,061	10.0	0.0
Base Budget Adjustments	15,825	69,115	0.0	0.0
Decision Package Adjustments	(26,953)	295,807	1.0	0.0
2023-2024 Executive Proposed Budget	6,525,580	7,023,983	11.0	0.0
2023-2024 Executive Proposed Ordinance	6,526,000	7,024,000	11.0	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.

2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.

3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
(TA_001) Data System Functional Analyst Add a functional analyst within the King County Veterans Program to support the business and reporting needs of the new Case Management Information System.	276,877	0	1.0	0.0
(TA_003) Technical Adjustment Align appropriation with updated forecasts of expenditures.	(333,336)	0	0.0	0.0
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast.	0	295,807	0.0	0.0
Central Rate Adjustments	29,506	0	0.0	0.0
Total Decision Package Adjustments	(26,953)	295,807	1.0	0.0

**2023 - 2024 Proposed Financial Plan
Veterans Services Fund / 000001060**

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	399,142	1,236,271	1,734,674	1,777,901
Revenues				
Local	6,593,768	6,910,395	7,214,558	7,526,921
Other (Interest)	100,000	113,588	119,608	125,947
Total Revenues	6,693,768	7,023,983	7,334,166	7,652,868
Expenditures				
Salaries, Wages & Benefits	2,532,322	2,367,875	2,417,364	2,569,657
Supplies	54,844	55,428	58,366	61,459
Other Operating Charges	1,883,035	2,901,178	3,581,440	4,034,507
Central Rates	1,065,378	956,526	982,544	1,042,479
Interfund Transfers	321,060	244,573	251,225	266,550
	-	-	-	-
Total Expenditures	5,856,639	6,525,580	7,290,939	7,974,652
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	1,236,271	1,734,674	1,777,901	1,456,118
Reserves				
Rainy Day Reserve (60 Days)	481,380	536,340	599,280	655,440
Total Reserves	481,380	536,340	599,280	655,440
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	754,891	1,198,334	1,178,621	800,678

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenue Notes:

Other revenue includes primarily interest.

Expenditure Notes:

None

Reserve Notes:

None

Last Updated 9/16/22 by PSB Staff using data from PBCS and BFPA assumptions.

**2023-2024 Executive Proposed Operating Budget
BEST STARTS FOR KIDS LEVY (EN_A93700)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	237,402,247	211,358,644	52.8	0.0
Base Budget Adjustments	25,956,624	55,001,062	0.0	0.0
Decision Package Adjustments	19,677,989	21,899,243	0.2	0.0
2023-2024 Executive Proposed Budget	283,036,860	288,258,949	53.0	0.0
2023-2024 Executive Proposed Ordinance	283,037,000	288,259,000	53.0	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_001) Learning Center North (LCN)/Career Education Options (CEO) Merger Continue the BSK allocation to support the LCN CEO merger, first approved in 2020. The merger combines two programs to create a pipeline for some of the County's Opportunity Youth to get "to and through" post-secondary education at Shoreline Community College. Originally using savings in 2021, this proposal will fund the program on an ongoing basis, per the original agreement with Shoreline Community College.	500,000	0	0.0	0.0
(DS_002) New Family Services Funding Increase participant support funding for New Family Services, providing education, training, and employment services to young families (mostly mothers) enrolled in Public Health's Nurse Family Partnership program. These support service dollars help families address their basic needs while longer-term sustainable solutions are put into place, including gaining and maintaining employment.	130,000	0	0.0	0.0
(DS_003) BSK-wide Funding for Participation Incentives Allocate BSK funds for stipends for community members participating in program or strategy design. This proposal responds to the BSK Stakeholder Compensation Workgroup recommendation for equity in community participation incentives across Best Starts for Kids initiatives.	180,000	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
BEST STARTS FOR KIDS LEVY (EN_A93700)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
(AC_001) Reclassify Part-Time Psychiatrist to Full-Time Project Manager Shift from a psychiatrist to a project manager for the Community Well-Being Initiative to work directly with community to find solutions to well-being and youth mental health challenges that are reflective of community identified approaches.	11,990	0	0.2	0.0
(AC_003) Staffing Adjustments Adjust staff costs including reclassifying a program manager position in the Prenatal to Five Strategy and correcting the staff budget for two positions plus indirect costs in the perinatal Hep B screening program. Aligns with AC_003 and TA_100 in Public Health.	312,456	0	0.0	0.0
(AC_004) Co-Leads for Best Starts for Kids Add DCHS co-lead position for BSK. Expenditures for a second co-lead position in PH are also included. Aligns with AC_003 in Public Health.	916,600	0	1.0	0.0
Technical Adjustments				
(TA_001) Alignment with Adopted BSK Implementation Plan Make technical adjustments across the Best Starts for Kids Levy to fund the difference between proforma and the approved implementation plan for 2023-2024.	16,744,086	3,895,298	0.0	0.0
(TA_002) Inflationary and Department Overhead Adjustments Increase the BSK funding allocation for Transitions to Adulthood to reflect inflation and increase the DCHS overhead allocation.	445,708	0	0.0	0.0
(TA_003) TRACE Program Adjustment Adjust funding for the TRACE program to cover a 50/50 cost share between BSK and MIDD. Aligns with TA_003 in Behavioral Health.	158,241	0	0.0	0.0
(TA_017) Housing Community Development (HCD) Finance Manager Transfer Transfer the HCD Finance Manager position from the BSK Fund to HCD. This update is driven by an organizational finance management responsibility change. Associated with TA_017 in the Housing and Community Development fund.	(398,702)	0	(1.0)	0.0
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast.	0	18,003,945	0.0	0.0
(TA_117) Strategic Sourcing Savings Capture savings from contracts strategically negotiated by Procurement.	(400)	0	0.0	0.0
Central Rate Adjustments	678,010	0	0.0	0.0
Total Decision Package Adjustments	19,677,989	21,899,243	0.2	0.0

**2023 - 2024 Proposed Financial Plan
Best Starts for Kids Levy Fund / 000001480**

Category	2021-2022 Estimated	2023-2024 Proposed Budget	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	53,886,370	29,289,815	34,511,904	39,133,595
Revenues				
State	28,276	-		
Local	209,701,596	287,258,949	311,757,650	165,632,071
Other	1,401,724	1,000,000	1,000,000	500,000
Total Revenues	211,131,596	288,258,949	312,757,650	166,132,071
Expenditures				
Salaries, Wages & Benefits	5,586,170	7,585,774	8,818,783	4,438,506
Supplies	477,847	116,810	327,953	172,782
Other Operating Charges	67,092,355	99,823,010	112,195,439	58,537,462
Central Rates	2,014,010	2,783,888	2,859,610	1,472,985
Interfund Transfers	158,307,769	160,227,378	165,684,174	86,101,700
Capital Projects	5,000,000	12,500,000	18,250,000	14,250,000
Total Expenditures	238,478,151	283,036,860	308,135,959	164,973,435
Estimated Underexpenditures	(2,750,000)			
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	29,289,815	34,511,904	39,133,595	40,292,231
Reserves				
Rate Stabilization Reserve	504,837		894,230	627,548
Committed Projects		1,828,095	2,500,000	2,500,000
Rainy Day Reserve (90 days)	28,784,977	33,353,859	35,739,365	37,164,683
Total Reserves	29,289,814	35,181,954	39,133,595	40,292,231
Reserve Shortfall	-	670,050	-	-
Ending Undesignated Fund Balance	-	-	-	-

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenues Notes:

BSK fund revenue estimates based on the August 2022 forecast from the King County Office of Economic and Financial Analysis. The revenue also includes estimated revenue from other sources (investment/interest income) in the amount of \$500k/yr.

Expenditure Notes:

Capital project contributions are not included in the reserve calculations. Amounts in years 2027-2028 include only one year of revenue and expenditures to reflect the end of the current levy. Outyear expenditures are consistent with the BSK implementation plan, plus decision packages adjusted for inflation.

Reserve Notes:

Committed projects include estimates of expenditures contracted that will be unspent and carry forward to following biennia.

The Rainy Day Reserve represents 90 days of estimated expenditures, not including capital contributions.

Last Updated 9/6/2022 by DCHS Staff using data from PBCS and BFPA assumptions.

**2023-2024 Executive Proposed Operating Budget
 PUGET SOUND TAXPAYER ACCOUNTABILITY ACCOUNT (EN_A93800)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	31,294,620	28,450,000	7.0	0.0
Base Budget Adjustments	2,089,122	4,790,000	0.0	0.0
Decision Package Adjustments	(17,728,211)	(13,670,000)	0.0	0.0
2023-2024 Executive Proposed Budget	15,655,531	19,570,000	7.0	0.0
2023-2024 Executive Proposed Ordinance	15,656,000	19,570,000	7.0	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
(TA_001) Revenue and Expenditure Alignment Align revenues and expenditures based on the most recent Sound Transit projections.	(17,751,507)	(13,670,000)	0.0	0.0
Central Rate Adjustments	23,296	0	0.0	0.0
Total Decision Package Adjustments	(17,728,211)	(13,670,000)	0.0	0.0

**2023 - 2024 Proposed Financial Plan
Puget Sound Taxpayer Accountability Account / 000001490**

Category	2021-2022 Estimated	2023-2024 Proposed Budget	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	2,875,839	5,733,932	9,648,402	12,910,902
Revenues				
Federal	-	-		
State	22,572,965	19,570,000	13,050,000	28,670,000
Local	-	-	-	-
General Fund	-	-	-	-
Intragovernmental	-	-	-	-
Interfund Transfers	-	-	-	-
Other	-	-	-	-
Total Revenues	22,572,965	19,570,000	13,050,000	28,670,000
Expenditures				
Salaries, Wages & Benefits	1,308,440	1,470,839	1,525,593	1,621,705
Supplies	23,114	25,000	26,950	27,675
Other Operating Charges	9,301,583	6,834,000	5,197,613	8,773,707
Central Rates	563,065	733,402	656,513	680,804
Interfund Transfers	8,518,670	6,592,289	2,380,831	10,398,609
Total Expenditures	19,714,872	15,655,530	9,787,500	21,502,500
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	5,733,932	9,648,402	12,910,902	20,078,402
Reserves				
Rate Stabilization Reserve	4,113,532	8,361,646	12,106,450	18,311,073
Rainy Day Reserve (60 days)	1,620,400	1,286,756	804,452	1,767,329
Total Reserves	5,733,932	9,648,402	12,910,902	20,078,402
Reserve Shortfall	-	-	0	0
Ending Undesignated Fund Balance	-	0	-	-

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenue Notes:

Revenues are based upon Sound Transit projections.

Expenditure Notes:

Outyear expenditures in general are budgeted at 75% of revenues to bank reserves due to extreme revenue volatility.

Salaries and wages, supplies and central rates are capped at 7% in total.

Reserve Notes:

The Rate Stabilization Reserve represents up to 25% of budgeted revenues to account for the extreme revenue volatility.

The Rainy Day Reserve is 60 days of expenditures.

**2023-2024 Executive Proposed Operating Budget
DEVELOPMENTAL DISABILITIES (EN_A92000)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	153,225,364	147,538,706	33.8	0.0
Base Budget Adjustments	(2,547,781)	(400,722)	0.0	0.0
Decision Package Adjustments	18,216,234	20,916,362	3.0	0.0
2023-2024 Executive Proposed Budget	168,893,817	168,054,346	36.8	0.0
2023-2024 Executive Proposed Ordinance	168,894,000	168,055,000	36.8	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
(AC_001) Early Childhood Transition Position Add an Early Childhood Transitions lead to improve systems and linkages to other services for 1) children ages three to five with developmental delays or disabilities and 2) their families in King County once the child exits the Early Support for Infant and Toddlers (ESIT) program at the age of three.	307,721	0	1.0	0.0
Technical Adjustments				
(TA_001) GACB Funds Transfer Transfer Grant Application and Capacity Building (GACB) funds from the Community Services Operating (CSO) Fund to the Developmental Disabilities and Early Childhood Supports Division (DDECSD). This will allow more efficient managing of the funds by reducing duplicative fiscal staff time and communications delays, ultimately getting funds to community partners faster.	1,576,498	1,576,500	2.0	0.0
(TA_002) Revenue and Expenditure Alignment Align expenditure and revenue authority with the anticipated revenue for current programs within the DDECSD fund.	15,708,307	18,060,638	0.0	0.0
(TA_006) School-to-Work Enhanced Outreach Transfer Transfer funds designated for School to Work activities from Employment and Education Resources to DDECS, which manages the program. This decision package corresponds to TA_006 in the EER fund.	838,810	838,810	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
DEVELOPMENTAL DISABILITIES (EN_A92000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast.	0	440,414	0.0	0.0
(TA_112) Temporary Account Adjustment Adjust Temporary account for GWI	3,744	0	0.0	0.0
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(187,000)	0	0.0	0.0
(TA_117) Strategic Sourcing Savings Capture savings from contracts strategically negotiated by Procurement.	(800)	0	0.0	0.0
Central Rate Adjustments	(31,046)	0	0.0	0.0
Total Decision Package Adjustments	18,216,234	20,916,362	3.0	0.0

2023 - 2024 Proposed Financial Plan
Developmental Disabilities and Early Childhood Supports / 000001070

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	7,518,021	6,821,332	6,981,861	7,281,761
Revenues				
Federal	3,626,705	3,514,646	3,701,586	3,899,229
State	118,312,676	132,409,647	139,452,352	146,898,299
Local	7,465,012	7,786,914	8,095,741	8,446,256
General Fund	1,551,852	1,556,160	1,638,930	1,726,440
Interfund Transfers	23,064,634	22,312,135	23,222,832	23,930,568
Other	167,085	474,844	502,687	531,128
Total Revenues	154,187,964	168,054,346	176,614,128	185,431,919
Expenditures				
Salaries, Wages & Benefits	11,584,000	12,511,767	12,774,603	13,582,856
Supplies	86,271	61,900	65,192	68,673
Other Operating Charges	138,533,736	152,173,618	160,267,544	168,824,901
Central Rates	1,965,173	1,811,878	1,861,493	1,975,433
Interfund Transfers	2,654,178	2,334,654	2,398,584	2,545,399
Total Expenditures	154,823,358	168,893,817	177,367,417	186,997,264
Estimated Underexpenditures		1,000,000	1,053,189	1,109,423
Other Fund Transactions				
	(45,795)			
	(15,500)			
Total Other Fund Transactions	(61,295)	-	-	-
Ending Fund Balance	6,821,332	6,981,861	7,281,761	6,825,839
Reserves				
Rainy Day Reserve (30 days)	5,489,947	6,107,570	6,422,691	6,794,446
Total Reserves	5,489,947	6,107,570	6,422,691	6,794,446
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	1,331,385	874,291	859,069	31,393

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenues Notes:

Local reflects the expected funding from property tax at a 99% funding level per PSB guidance.

Other funding reflects the interest earned from property tax fund balance.

Reserve Notes:

Rainy Day Reserve is 30-days of total expenditures less BSK and VSHSL allocations.

Last Updated 09/14/2022 by PSB using data from PBCS and BFPA assumptions.

**2023-2024 Executive Proposed Operating Budget
BEHAVIORAL HEALTH (EN_A92400)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	714,031,283	720,547,035	155.1	0.0
Base Budget Adjustments	(63,239,077)	(62,226,975)	0.0	0.0
Decision Package Adjustments	99,418,987	97,700,729	21.0	0.0
2023-2024 Executive Proposed Budget	750,211,194	756,020,789	176.1	0.0
2023-2024 Executive Proposed Ordinance	750,212,000	756,021,000	176.1	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_001) Behavioral Health Provider Rate Increase Increase both Medicaid behavioral health provider rates and non-Medicaid service rates by seven percent as provided by the state Legislature.	36,439,006	36,439,006	0.0	0.0
(DS_002) Behavioral Health Program Expansions and Rate Increases Update behavioral health program budgets for rate increases and expansions. Changes include: rate increase in mental health residential treatment program, investments in a new geriatric step-down facility and intensive residential treatment program, rate increase for King County's program for assertive community treatment, and rate updates/expansion of the New Journeys program, which provides early intervention for youth with first episode psychosis. Related revenue updates are included in TA_051 in the Behavioral Health fund.	16,746,047	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
BEHAVIORAL HEALTH (EN_A92400)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(DS_003) Metro Transit Behavioral Health Crisis Response Pilot Collaborate with Metro Transit on a pilot program to provide response support to individuals experiencing behavioral health crises while utilizing Metro services and facilities at the Aurora Village Transit Center and Burien Transit Center. The joint DCHS/Metro team will provide de-escalation, behavioral health outreach, and connection to services. Links to DS_025 in Metro Transit.	1,302,190	1,302,190	0.0	0.0
(DS_004) Sound Transit Behavioral Health Crisis Response Pilot Collaborate with Sound Transit on a pilot program to provide crisis intervention services (peer support, treatment referral, and treatment engagement promotion) to individuals experiencing behavioral health crisis while utilizing Sound Transit light rail in the following light rail stations: Westlake, University Street, Pioneer Square, and International District/Chinatown, either in the light rail stations or on light rail cars. This partnership allows DCHS and Sound Transit to safely and sensitively respond to people in crisis or with behavioral health needs and, when possible, will help individuals avoid incarceration and hospitalization.	891,792	891,792	0.0	0.0
(DS_005) Staffing Increase in Crisis and Commitment Services Add eight new positions to support crisis and commitment services within BHRD. This proposal adds seven designated crisis responders (DCRs) and one DCR supervisor.	2,373,637	0	8.0	0.0
(DS_012) Legal Intervention and Network of Care (LINC) Transfer Realign general fund support to the Prosecuting Attorney's Office (PAO) to fund the LINC program. These funds will be directly appropriated to the PAO rather than through DCHS. Links to TA_005 in the PAO.	(206,000)	(206,000)	0.0	0.0
(DS_015) King County Crisis Care Center Expansion Request authority to use up to \$10,000,000 in funding provided by the state legislature to support and accelerate creation of behavioral health crisis stabilization services in north King County to provide immediate behavioral health care for persons experiencing a mental health or substance use crisis. If these funds exceed what north King County cities require and can utilize for crisis stabilization services, funds may also be used to preserve or improve existing crisis stabilization centers within King County. Additional local contribution is noted in DS_017 in the Behavioral Health fund.	10,000,000	10,000,000	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
BEHAVIORAL HEALTH (EN_A92400)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(DS_016) King County Behavioral Health Response Teams Request authority to use state funding for three behavioral health response teams in King County. These teams collaborate with regional outreach teams and agencies and follow up with individuals after an acute crisis episode for up to three months to establish long-term community linkages and referrals to behavioral health treatment.	3,990,000	3,990,000	0.0	0.0
(DS_017) Behavioral Health Crisis Care Center Contribution Add local contribution to funding provided by the state legislature to support and accelerate creation or operations of behavioral health crisis stabilization services in north King County to provide immediate behavioral health care for persons experiencing a mental health or substance use crisis. If these funds exceed what north King County cities require and can utilize for crisis stabilization services, funds may also be used to preserve or improve existing crisis stabilization centers within King County. State funding is noted in DS_015 in the Behavioral Health fund.	1,500,000	0	0.0	0.0
(DS_060) Expand Culturally Appropriate Behavioral Health Services (CLFR Funded) Reappropriate CLFR funds to expand culturally appropriate behavioral health services for King County residents disproportionately impacted by the COVID-19 pandemic.	1,880,000	1,880,000	0.0	0.0
(DS_061) Behavioral Health Services at Health Through Housing (HtH) Facilities (CLFR Funded) Reappropriate CLFR funds to offer and enhance mobile intensive response behavioral health intervention services for individuals who have transitioned from homelessness to HtH facilities across King County.	2,380,000	2,380,000	0.0	0.0
(DS_062) King County Integrated Care Network Behavioral Health Emergency Fund (CLFR Funded) Reappropriate CLFR funds to stabilize the community behavioral health system with a focus on workforce issues, ensuring agency viability, and continuity of services.	4,865,946	4,865,946	0.0	0.0
(DS_063) Expand Peer Support for Behavioral Health Services (CLFR Funded) Reappropriate CLFR funds to support the expansion of community-based, behavioral health peer support services for King County residents living with a behavioral health condition and/or their family members.	954,000	954,000	0.0	0.0
(DS_064) Behavioral Health Services at Permanent Supportive Housing Sites (CLFR Funded) Reappropriate CLFR funds to offer and enhance mobile intensive response behavioral health intervention services for individuals who have transitioned from homelessness to permanent supportive housing sites across King County.	3,560,000	3,560,000	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
BEHAVIORAL HEALTH (EN_A92400)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(DS_065) Expanded Behavioral Health Services in Rural King County (CLFR Funded) Reappropriate CLFR funds to support expanded access to and utilization of behavioral health services in rural King County.	3,776,000	3,776,000	0.0	0.0
(DS_066) Sobering Center (CLFR Funded) Reappropriate CLFR funds to support a permanent location for the King County Sobering Center.	3,798,782	3,798,782	0.0	0.0
(DS_067) Social Isolation in Youth and Youth Suicide Prevention (CLFR Funded) Reappropriate CLFR funds to support youth suicide prevention services and supports.	2,850,000	2,850,000	0.0	0.0
(DS_082) Intergenerational Programming and Operations within Senior Centers (CLFR Funded) Reappropriate CLFR funding to develop or enhance intergenerational programs to address youth and senior social isolation in communities most affected by the COVID-19 pandemic.	670,854	670,854	0.0	0.0
Administrative Service Changes				
(AC_001) Legislative Policy Manager Add a new position to manage behavioral health legislative and policy areas within BHRD. This dedicated position will enhance BHRD's ability to promote King County behavioral health priorities, analyze and respond to legislative, budget, and policy proposals and inquiries from the state and the County Council. This position will be funded from Medicaid administrative funds.	307,721	0	1.0	0.0
(AC_002) Provider Relations Team Support Add two new positions to support the provider relations team within BHRD. These positions will provide lead and front-line support for contracting and provider relations technical assistance.	543,501	0	2.0	0.0
(AC_004) Integrated Managed Care Project Coordinator and Specialist Convert two TLT positions to FTEs on the BHRD King County Integrated Care Network (KCICN) team. These positions will provide ongoing support for integrated managed care work, including project management of an expanding number of major initiatives and support for the work of KCICN committees and workgroups.	105,670	0	2.0	0.0
(AC_005) Functional Analyst Conversion Convert one TLT position to an FTE to provide information system helpdesk support and technical assistance for internal staff and BHRD network providers. This proposal only requests FTE authority as the position is funded in the base budget as a TLT.	(2,376)	0	1.0	0.0

**2023-2024 Executive Proposed Operating Budget
BEHAVIORAL HEALTH (EN_A92400)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(AC_006) Trueblood Program Manager Convert one TLT position to an FTE to support ongoing Trueblood settlement work involving services to individuals who experience mental illness and require legal competency restoration services in the community. This proposal only requests FTE authority as the position is funded in the base budget as a TLT.	(2,373)	0	1.0	0.0
(AC_007) Peer Bridger Position Convert one TLT position to an FTE to provide ongoing peer bridger support for clients discharging from Western State Hospital and other long-term bed placements and community hospitals. This proposal only requests FTE authority as the position is funded in the base budget as a TLT.	(2,208)	0	1.0	0.0
(AC_008) Utilization Management (UM) Team Support Convert two TLT positions to FTEs and add one new position to support the UM team for BHRD's hospital and mental health residential section. The UM team performs continuing stay reviews to ensure enrolled clients continue to meet medical necessity criteria for continuation in these intensive residential services. The team also assists providers with notes training, invoice reconciliation, technical assistance with benefit renewals and case consultations. Continuing stay reviews are a new contractual requirement as of 2021.	258,383	0	3.0	0.0
(AC_009) BHRD Integrated Care Network Data Analyst Create a new position to provide data and evaluation support for behavioral health and the Integrated Care Network.	276,522	0	1.0	0.0
(AC_011) Crisis System and Services Support Add two new positions to support the BHRD crisis systems and services (CSS) section. The scope of the CSS section has grown to include oversight of all behavioral health administrative services organization (BH-ASO) work, which has expanded significantly since 2019. The new positions will support CSS section leadership with implementation, coordination, and oversight of BH-ASO work.	553,043	0	2.0	0.0
Technical Adjustments				
(TA_001) Technical Adjustment Adjust the baseline behavioral health budget to align with expected expenditures, including updates to interfund transfers and allocated overhead costs from the DCHS Administrative fund.	(2,931,402)	0	0.0	0.0
(TA_002) Involuntary Treatment Act (ITA) Court Reconciliation Reconcile expenditure transfer to match estimated ITA court costs in legal system agencies.	1,228,793	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
BEHAVIORAL HEALTH (EN_A92400)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_003) Best Starts for Kids Continue the current practice of Best Starts for Kids (BSK) funding a 0.50 FTE position supporting two BHRD programs: trauma response to adverse childhood experiences and school-based screening, brief intervention, and referral to treatment/services.	151,940	158,241	0.0	0.0
(TA_004) Director of Impact and Data Strategy Position Transfer Transfer an existing position for Director of Impact and Data Strategy to the DCHS Administrative fund. Links to TA_004 in the DCHS Administrative fund.	(501,092)	0	(1.0)	0.0
(TA_005) Remove General Fund Transfer to Behavioral Health Eliminate transfer from the General Fund to the Behavioral Health fund that supports multiple behavioral health programs and services. Currently funded programs and services will move to other flexible behavioral health resources. Links to TA_005 in the General Fund.	0	(5,813,000)	0.0	0.0
(TA_006) Reduce MIDD Transfer to Behavioral Health Reduce transfer from the MIDD Fund to the Behavioral Health Fund to align with forecasted financial need. Links to TA_006 in the MIDD Fund.	0	(4,500,000)	0.0	0.0
(TA_007) Reduce Health Through Housing (HtH) Transfer to Behavioral Health Reduce transfer from the HtH fund to the Behavioral Health fund to align with forecasted financial need. Links to TA_007 in the HtH fund.	0	(5,040,142)	0.0	0.0
(TA_050) Revenue Adjustments Adjust budgeted revenues to match current forecast and make technical corrections.	0	744,938	0.0	0.0
(TA_051) Revenue Adjustments Make various technical adjustments to revenue projections, including removing obsolete revenue streams, adjusting anticipated receipts based on revised contracts and new information, and re-aligning revenue sources to correct accounts and accounting categories.	0	34,998,122	0.0	0.0
(TA_110) Net Zero Adjustment Align budget account lines to actual activity.	0	0	0.0	0.0
(TA_111) Overtime Account Adjustment Adjust Overtime account for GWI, FICA, and retirement.	27,588	0	0.0	0.0
(TA_112) Temporary Account Adjustment Adjust Temporary account for GWI and FICA.	41,832	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
 BEHAVIORAL HEALTH (EN_A92400)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(655,000)	0	0.0	0.0
(TA_117) Strategic Sourcing Savings Capture savings from contracts strategically negotiated by Procurement.	(1,600)	0	0.0	0.0
Central Rate Adjustments	2,247,792	0	0.0	0.0
Total Decision Package Adjustments	99,418,987	97,700,729	21.0	0.0

**2023 - 2024 Proposed Financial Plan
Behavioral Health Fund / 000001120**

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	(30,952,629)	70,315,126	76,124,716	66,459,833
Revenues				
Federal	21,467,897	21,414,784	22,404,083	23,584,779
COVID Revenues	42,536,458	24,735,582	-	-
MCO-Medicaid	542,667,410	526,464,404	535,980,881	561,197,211
MCO-Non-Medicaid	6,732,659	5,893,900	6,648,336	6,998,703
State HCA Non-Medicaid	77,774,001	103,238,156	104,359,436	109,859,178
State Grants - Other	9,321,053	16,544,834	6,881,893	7,244,569
Taxes (County Millage)	7,451,517	7,754,428	8,095,741	8,446,256
Other	5,188,582	258,200	271,497	285,805
Intergovernmental	9,750,115	8,140,376	7,248,584	7,248,584
General Fund Transfer	5,726,000	-	-	-
Health Through Housing Transfer	8,640,000	12,524,798	13,725,776	15,002,152
MIDD Transfer	15,000,000	15,500,000	15,500,000	15,500,000
Other Interfund Transfers	12,258,289	13,551,327	11,634,817	12,256,116
Total Revenues	764,513,981	756,020,789	732,751,044	767,623,353
Expenditures				
Salaries/Wages and Benefits	40,973,349	54,705,583	55,854,400	59,373,227
Supplies	252,607	370,784	390,473	411,324
Other Operating Charges	535,103,172	628,649,821	643,294,390	677,646,311
COVID Expenditures	42,536,458	24,735,582	-	-
Contributions Other	11,920	-	-	-
Intragovernmental Services	16,758,278	15,841,176	16,268,888	17,261,290
Intragovernmental Contributions	27,610,442	25,908,253	26,607,776	28,230,850
Total Expenditures	663,246,226	750,211,199	742,415,927	782,923,002
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	70,315,126	76,124,716	66,459,833	51,160,184
Reserves				
Operating Reserve: Non-Medicaid	5,370,943	5,370,943	5,370,943	5,370,943
Rainy Day Reserve	6,003,174	6,003,174	4,484,933	5,104,902
Medical Loss Ratio Reserve	-	9,000,000	9,000,000	9,000,000
Medicaid Contract Termination Reserve	-	10,000,000	10,000,000	10,000,000
Total Reserves	11,374,117	30,374,117	28,855,876	29,475,845
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	58,941,009	45,750,599	37,603,958	21,684,339

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenue Notes:

Outyear revenue inflation assumes national CPI, except as follows:

- Managed Care Organization (MCO)-Medicaid and Non-Medicaid revenue through 2026 is based on utilization trends and past experience.
- County Millage assumes 50% of the August 2022 OEFA forecast.
- Health through Housing sales tax assumes 9% of the August 2022 OEFA forecast.
- Intergovernmental revenues are based on specific contract terms and are not escalated in the out years.
- One-time revenues in 2023-2024 are removed from the out years.

Expenditure Notes:

- Medicaid leakage expense (within Other Operating Charges) assumes 1.5% annual inflation based on past experience. Medicaid leakage is payments to or revenue from other jurisdictions when Medicaid enrollees access services outside their home county.
- One-time expenditures in 2023-2024 are removed from the out years.

Reserve Notes:

- The operating reserve for Non-Medicaid reflects funds provided to DCHS by the state when integrated managed care was implemented, to provide a reserve for non-Medicaid services.
- The Rainy Day reserve represents 60 days of expenditures, excluding those backed by Medicaid, Non-Medicaid, and interfund transfers which are reserved elsewhere.
- A Reserve for Medical Loss Ratio (MLR) has been added. BHRD has a contractual agreement to share the risk of financial loss with one King County behavioral health managed care organization.
- A reserve for contract termination has been added to cover BHRD's financial obligations for Medicaid services in the event a managed care organization terminates its contract with the King County integrated care network. These charges may be incurred for 18 months after the contract is terminated.

Last Updated 9/19/22 by Brandi DeFazio using data from PBCS and BFPA assumptions.

**2023-2024 Executive Proposed Operating Budget
MENTAL ILLNESS AND DRUG DEPENDENCY FUND (EN_A99000)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	155,849,090	140,172,329	18.0	0.0
Base Budget Adjustments	7,748,743	4,778,421	0.0	0.0
Decision Package Adjustments	20,399,652	40,035,021	5.0	0.0
2023-2024 Executive Proposed Budget	183,997,485	184,985,771	23.0	0.0
2023-2024 Executive Proposed Ordinance	183,998,000	184,986,000	23.0	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_001) MIDD Special Projects Add one-time funding for two initiatives: expansion of the Familiar Faces Vital program and a new youth support services program providing outreach and engagement services in both school-based and school-linked settings.	1,007,000	0	0.0	0.0
(DS_002) MIDD System Improvement Strategies Align funding with programming needs in system improvement strategies and add one-time funding for the emerging issues initiative, as recommended in the MIDD Service Improvement Plan. This proposal continues CLFR-funded expansion of rural behavioral health grants and includes a one-time reduction in the quality coordinated outpatient care initiative.	(2,300,000)	0	0.0	0.0
(DS_003) MIDD Administration and Evaluation Add three positions to support financial management, contract management, the MIDD Advisory Committee, and planning for the next round of MIDD initiatives. This proposal also includes funding for equity-related work focused on cultural healing and behavioral health resilience in BIPOC communities.	1,113,242	0	3.0	0.0

**2023-2024 Executive Proposed Operating Budget
 MENTAL ILLNESS AND DRUG DEPENDENCY FUND (EN_A99000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
<p>(DS_004) Economic Adjustments for MIDD Initiatives Apply inflationary economic adjustments for nearly all MIDD initiatives as articulated in the MIDD Service Improvement Plan. This proposal is intended to provide equity between County agencies and contracted community providers to maintain services, including recruitment and retention of qualified staff.</p>	7,274,744	0	0.0	0.0
<p>(DS_005) MIDD Recovery and Reentry Strategies Expand services and align funding with programming needs in recovery and reentry strategies. This proposal addresses a funding gap in behavioral health employment services and supported employment and expands the jail reentry system of care initiative. Links to DS_001 in Jail Health Services.</p>	2,665,000	0	0.0	0.0
<p>(DS_006) MIDD Prevention and Early Intervention Strategies Expand five prevention and early intervention strategies to reinforce and expand existing programming. Expanded initiatives include: juvenile justice youth behavioral health assessments; school-based screening, brief intervention and referral to treatment (SBIRT); mental health first aid; sexual assault behavioral health services, domestic violence and behavioral health services and system coordination; and community based outpatient care. This proposal includes one position to support the SBIRT expansion.</p>	3,357,721	0	1.0	0.0
<p>(DS_007) MIDD Crisis Diversion Strategies (DS_007) MIDD Crisis Diversion Strategies Expand three crisis diversion strategies to reinforce and expand existing programming and to replace expiring grant funding. Expanded initiatives include: adult crisis diversion center, respite beds and mobile behavioral health crisis team; multipronged opioid strategies; and co-responder models (expanding RADAR, the north sound navigator program to other unincorporated areas of King County). This proposal includes one position to be a subject matter expert for MIDD juvenile justice initiatives. Links to several decision packages: DS_016 and DS_019-023 in the Public Health Fund, DS_002 in Jail Health Services, and DS_024 in the King County Sheriff's Office.</p>	8,088,721	0	1.0	0.0
Technical Adjustments				
<p>(TA_001) MIDD Technical Adjustments Adjust strategy budgets for annualizations, ending of time-limited expansions, and alignment with expected program costs.</p>	(1,371,914)	0	0.0	0.0
<p>(TA_006) Reduce MIDD Transfer to Behavioral Health Reduce the MIDD Fund transfer to the Behavioral Health Fund to align with forecasted financial need.</p>	(4,500,000)	0	0.0	0.0
<p>(TA_010) MIDD Time-Limited Expansions Reduce the MIDD fund transfer to the Behavioral Health fund to align with forecasted financial need. Links to TA_006 in Behavioral Health.</p>	4,996,604	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
 MENTAL ILLNESS AND DRUG DEPENDENCY FUND (EN_A99000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast.	0	40,035,021	0.0	0.0
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(82,000)	0	0.0	0.0
Central Rate Adjustments	150,534	0	0.0	0.0
Total Decision Package Adjustments	20,399,652	40,035,021	5.0	0.0

**2023 - 2024 Proposed Financial Plan
MIDD / 000001135**

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	25,446,536	39,248,599	22,623,273	20,514,616
Revenues				
Local Sales Tax	169,557,281	184,385,771	201,819,255	220,598,830
Other/Interest	300,000	600,000	250,000	250,000
Total Revenues	169,857,281	184,985,771	202,069,255	220,848,830
Expenditures				
Salaries/Wages and Benefits	23,748,605	27,464,957	28,041,721	29,808,350
Supplies	105,500	257,134	270,762	285,112
Contracted Services	105,091,855	122,455,350	123,936,337	129,792,466
Intergovernmental Services	3,197,876	2,853,454	2,930,497	3,109,258
Interfund Transfers	22,911,382	38,280,202	38,698,594	41,059,209
Cascade Hall	6,000,000	-	-	-
Behavioral Health Fund Transfer	15,000,000	15,500,000	15,500,000	15,500,000
	-	-	-	-
Total Expenditures	176,055,218	206,811,097	209,377,912	219,554,394
Estimated Underexpenditures	(20,000,000)	(5,200,000)	(5,200,000)	(5,500,000)
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	39,248,599	22,623,273	20,514,616	27,309,052
Reserves				
Rainy Day Reserve (60 days)	14,671,268	17,234,258	17,448,159	18,296,200
Future Use of West Wing		2,000,000	2,106,000	2,217,618
Total Reserves	14,671,268	19,234,258	19,554,159	20,513,818
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	24,577,331	3,389,015	960,457	6,795,235

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenue Notes:

Estimated and projected revenues reflect the updated revenue forecast per King County Office of Economic and Financial Analysis (OEFA) as of August 26, 2022.

Interest revenue growth is driven by a larger fund balance.

Expenditure Notes:

2021-22 Estimated reflects additions in the 1st, 2nd & 3rd Omnibus Supplementals.

2025-2026 and 2027-2028 are adjusted for one-time and time limited additions/reductions and initiative ramp up.

Reserve Notes:

The Rainy Day Reserve represents 60 days of estimated expenditures.

The Future Use of West Wing Reserve is to set aside funds for Behavioral Health service expansion.

Last Updated 9/16/2022 by Brandi DeFazio using data from PBCS and BFPA assumptions.

CAP Summary by Fund

Budget: 2023-2024 Biennial, Scenario: Executive Proposed, Agency: All, Fund: 3240 DEPARTMENT OF COMMUNITY AND HUMAN SERVICES TECHNOLOGY CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2023-2024 Biennial - Executive Proposed

3240 DEPARTMENT OF COMMUNITY AND HUMAN SERVICES TECHNOLOGY CAPITAL - Other				
Project Number	Project Name Class Code	Tech Adj	FY23-24	Narratives
1143568	DCHS Contract Management System Replacement Project	✓	\$606,000	<p>Scope: The Department of Community and Human Services (DCHS) Contracts Management System (CMS) Replacement project will leverage an existing King County contract with Agiloft and Deloitte to expedite the configuration and implementation of Agiloft's procurement and contracts lifecycle management software to support the entirety of DCHS. This software will replace three current systems DCHS uses: the current CMS, CDCT (Chemical Dependency Contract Tracking), and Zoomgrants. It may also replace CDIP (Chemical Dependency Invoice Processing).</p> <p>Description of Budget Request: The \$606,000 in requested appropriation will support the final design, implementation, acquisition, and close-out phases of this project as signaled in the 3rd Omnibus request, which provided the initial funding to begin this project. Projected spending includes fully burdened staff time, materials, software acquisition, and project contingency. The budget requested is necessary in order to cover total project costs through the anticipated completion date in 2023; budget authority is needed in order to sign vendor contracts and move forward with implementation.</p>
3240 - DEPARTMENT OF COMMUNITY AND HUMAN SERVICES TECHNOLOGY CAPITAL		Total	\$606,000	
Grand Total			\$606,000	

**2023-2024 Capital Financial Plan
DCHS Technology Capital Fund / 000003240**

Capital Improvement Program (CIP) Budget

	2021-2022 Estimated Ending Balance (Biennium ITD Balance)	2023-2024 Proposed	2023-2024 Total (Balance + Budget)	2025-2026 Projected	2027-2028 Projected
Capital Budget Revenue Sources:					
Transfer from Operating	-	-	-	-	-
Behavioral Health Fund	-	-	-	-	-
Community Services Operating	-	-	-	-	-
DCHS Administration Fund	-	606,000	606,000	-	-
	-	-	-	-	-
Total Capital Revenue	\$ -	\$ 606,000	\$ 606,000	\$ -	\$ -
Capital Appropriation:					
IMC Ph II	-	-	-	-	-
Contract Management System (CMS) Replacement	-	606,000	606,000	-	-
	-	-	-	-	-
	-	-	-	-	-
Total Capital Appropriation	\$ -	\$ 606,000	\$ 606,000	\$ -	\$ -

CIP Fund Financial Position

	2021-2022 Biennial-to-Date Actuals	2021-2022 Estimated	2023-2024 Biennial-to-Date Actuals	2023-2024 Estimated	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	119,524	119,524	-	0	0	0
Capital Funding Sources						
Best Starts for Kids Levy	841,866	841,785	-	-	-	-
Veterans Seniors & Human Services Levy	475,801	475,744	-	-	-	-
Employment & Education Resources Fund	198,519	198,523	-	-	-	-
Developmental Disabilities Fund	-	-	-	-	-	-
Mental Illness and Drug Dependency Fund	-	-	-	-	-	-
Behavioral Health Fund	3,500,000	6,594,962	-	-	-	-
Veterans Services Fund	66,060	66,060	-	-	-	-
Community Services Operating	-	330,000	-	-	-	-
DCHS Administration Fund	-	-	-	606,000	-	-
	-	-	-	-	-	-
Total Capital Revenue	\$ 5,082,246	\$ 8,507,073	\$ -	\$ 606,000	\$ -	\$ -
Capital Expenditures						
CMIS	1,556,945	1,609,888	-	-	-	-
CORE	6,226	91,881	-	-	-	-
IMC Ph II	3,463,983	6,594,828	-	-	-	-
CMS Replacement	-	330,000	-	606,000	-	-
Total Capital Expenditures	\$ 5,027,154	\$ 8,626,597	\$ -	\$ 606,000	\$ -	\$ -
Other Fund Transactions						
	-	-	-	-	-	-
Ending Fund Balance	174,616	0	\$ -	0	0	0
Ending Fund Balance designated to current projects*	\$ 174,616	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves						
	-	-	-	-	-	-
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	\$ -	\$ 0	\$ -	\$ 0	\$ 0	\$ 0

Financial Plan Notes

CIP Budget Notes:

All financial plans have the following assumptions, unless otherwise noted in below rows.
 2021-2022 Estimated Ending Balance column reflects the best estimate of the inception to date budget balances and actual balances after 2021 is closed.
 2023-2024 Proposed Budget is consistent with PIC for 2023-2024 Executive Proposed Budget.
 2023-2024 Total Budget sums the Estimated Ending Balance Budget and the 2023-2024 Budget.
 Outyear revenue and expenditure budget assumptions tie to the outyears of the Ordinance Attachment by Fund report in PIC, with exceptions explicitly noted.

Revenue Notes:

Each of the four approved projects has its own mix of revenue sources.

Appropriation Notes:

None

CIP Fund Financial Position:

All financial plans have the following assumptions, unless otherwise noted in below rows.
 Biennial to Date (BTD) expenditures and revenue reflect EBS totals for budgetary accounts as of the most recent closed month.
 2021-2022 Actuals reflect 2021-2022 amounts in EBS.
 2021-2022 Estimated column reflects the best estimate for the biennium based on actuals and should be informed by the fund's spending plan.
 Outyear revenue projections and expenditure estimates are based on the most recent projections and reflect current project plans.

Revenues Notes:

Expenditure Notes:

Reserve Notes:

*Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

Add date data pulled, from what system, and by whom: 9/1/22, Oracle EBS, DCHS Staff

Add date the financial plan was last updated and by whom: 9/13/2022, by PSB Staff

PUBLIC HEALTH - SEATTLE & KING COUNTY

MISSION

Public Health — Seattle & King County (PHSKC) works to identify and promote the conditions under which all people can live within healthy communities and can achieve optimum health. .

OVERVIEW

PHSKC provides services to every King County resident and visitor; however, the department works to prioritize the greatest needs while assuring, at a population-level, the protection of health for the entire region. Complexities include health inequalities that are being addressed in the context of racism as a public health crisis, emerging infections, the opioid crisis, and homelessness. PHSKC must also deliver linguistically and culturally appropriate information about public health issues in an increasingly diverse community. To meet these varied challenges, PHSKC strives within its complex funding environment to partner with communities and stakeholders, use research and data to understand root causes and measure results, and leverage its expertise across a wide range of services.

A strength of the department is that it operates many different services. PHSKC is organized into eight areas:

- **Cross-cutting services:** Includes the Assessment, Policy Development, and Evaluation (APDE) unit; Communications; Preparedness; Health Policy and Planning; and local government relations including the King County Board of Health.
- **Prevention:** Serves the community by monitoring, investigating, controlling, and preventing transmission of over 60 notifiable communicable diseases. The division also includes the Medical Examiner's Office and Vital Statistics.
- **Chronic Disease and Injury Prevention:** Addresses some of the leading causes of chronic diseases and injuries and their social determinants.

- **Community Health Services (CHS):** Provides direct services to King County’s most vulnerable individuals through Parent-Child Health, Family Planning, Oral Health, Primary Care, and a variety of community partnership programs.
- **Environmental Health (EH):** Focuses on prevention of disease through sanitation, safe food and water, proper disposal of wastes and toxics, and promoting safe and healthy environmental conditions throughout King County for the benefit of all residents and visitors.
- **Emergency Medical Services (EMS):** Operates a coordinated regional partnership providing a continuum of care for people in need of emergency medical care.
- **Jail Health Services:** Provides health services to detained individuals by assessing and stabilizing serious health problems with a focus on transitioning patients back to services in the community.
- **Administrative Services:** Includes finance, compliance, electronic health record and billing management, contracts, procurement, real estate services, and human resources.

**2023-2024 Executive Proposed Operating Budget
PUBLIC HEALTH (EN_A80000)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	826,353,037	811,629,892	877.4	14.6
Base Budget Adjustments	(342,388,219)	(352,582,364)	1.2	(14.1)
Decision Package Adjustments	97,159,484	149,015,204	42.0	2.3
2023-2024 Executive Proposed Budget	581,124,302	608,062,732	920.6	2.8
2023-2024 Executive Proposed Ordinance	581,125,000	608,063,000	920.6	4.8

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases. Adjustment of 1.2 FTE corrects an error from 2021-2022 that mistakenly removed the FTE authority from the base budget mid-biennium.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_001) Access and Outreach ORCA Low Income Fare Transit (LIFT) Expansion Expand the ORCA LIFT program funded by Sound Transit by adding a program manager and contracting with two community agencies servicing the BIPOC community to add ORCA LIFT enrollment locations.	488,893	560,000	1.0	0.0
(DS_002) Renton Dental Access Expansion Add an operatory at the Renton Dental clinic, bringing the clinic up to seven operatories, to increase capacity and access for patients. The cost will be covered by patient-generated revenue from additional visits.	145,000	145,000	0.0	0.0
(DS_003) Childcare Health Program Expanded Staffing Add positions to the Child Care Health Program to support a language and cultural access project, an evaluation coordinator, and an Equity and Social Justice communications specialist to better meet the health and safety needs of 2,000 Seattle and King County child care programs and the tens of thousands of children in their care. Funded by Seattle's Department of Education and Early Learning.	892,272	1,118,737	3.0	0.0

**2023-2024 Executive Proposed Operating Budget
PUBLIC HEALTH (EN_A80000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(DS_004) Tuberculosis Epidemiologic Studies Consortium III Contract Participate in a federal study to support the national goal of tuberculosis elimination by identifying the best approaches to decrease the prevalence of untreated latent Tuberculosis infection among non-U.S.–born persons living in the United States. Includes an epidemiologist as well as subcontract and supplies expenses funded by a grant from the Centers for Disease Control and Prevention through March 2026.	1,177,227	1,311,450	1.0	0.0
(DS_005) Epidemiology and Laboratory Capacity OneHealth Grant Expand capacity to address zoonotic and emerging diseases by adding a TLT epidemiologist and program manager for the OneHealth project. Funded by a grant from the Washington State Department of Health.	359,059	468,029	0.0	0.0
(DS_006) Epidemiology and Laboratory Capacity Healthcare Associated Infections Grant Enhance capacity to respond to healthcare associated infections by adding two TLT public health nurses and a TLT epidemiologist. Funded by a grant from the Washington State Department of Health.	709,608	876,500	0.0	2.3
(DS_007) Centers for Disease Control and Prevention (CDC) STD Cooperative Agreement Positions Add four disease and research intervention specialists funded by a five-year CDC grant to strengthen sexually transmitted disease prevention and control strategies for chlamydia, gonorrhea, and syphilis.	932,911	937,540	4.0	0.0
(DS_008) National HIV Behavioral Surveillance Grant Increase Expand behavioral surveillance work among persons at high risk for human immunodeficiency virus (HIV) infection. Additional grant funding through 2026 from the National HIV Behavioral Surveillance program will support two program managers as well as temporary and contract staff for this expanded work.	678,531	803,734	2.0	0.0
(DS_009) National Institutes of Health Syphilis Grant Work with University of Washington on a National Institutes of Health research project through May 2026 by providing specimens from our Public Health Laboratory for a syphilis study. The study also supports a portion of an existing Prevention Sexually Transmitted Disease program epidemiologist's salary to create study datasets from Sexual Health Clinic data.	204,835	268,210	0.0	0.0
(DS_012) Expand Capacity for Five Dental Clinics Provide access to safe, high-quality dental care through the addition of dental assistants to Public Health Center dental clinics. These staff enable additional visits and patient-generated revenue, which will cover the labor costs for these positions.	778,391	1,000,000	4.0	0.0

**2023-2024 Executive Proposed Operating Budget
PUBLIC HEALTH (EN_A80000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(DS_013) Foundational Public Health Services Funding Add new ongoing State Foundational Public Health Services funding and positions to support programs in Communicable Disease, Maternal Child Health, Assessment, and Infrastructure.	7,826,127	11,220,000	22.7	0.0
(DS_014) Youth Marijuana Prevention Add marijuana harm reduction programs and youth prevention programs through community-directed investments in communities affected by past marijuana policies that disproportionately harmed Black, Indigenous, and People of Color (BIPOC). Funded by the marijuana excise tax.	220,000	220,000	0.0	0.0
(DS_016) Public Health Overdose Prevention and Drug User Health Staffing Continue to address the overdose epidemic by serving the community's most marginalized individuals by converting TLTs to FTEs and funding staff previously backed by grants. Funding from the Mental Illness and Drug Dependency (MIDD) fund in DS_007.	1,224,724	1,917,000	4.0	0.0
(DS_018) COVID Response Programs (CLFR Funded) Reappropriate CLFR and other external funding to sustain scaled down COVID response through 2023-2024 as the department implements adjustments due to reduced availability of Federal funding and decreasing demand for services like testing and vaccination.	37,860,969	37,860,969	0.0	0.0
(DS_019) Overdose Prevention in Harm Reduction Agencies Contract with community-based agencies and enhance the Public Health response to overdose by expanding harm reduction. Funding from the Mental Illness and Drug Dependency (MIDD) fund in DS_007.	200,000	200,000	0.0	0.0
(DS_020) 24/7 Buprenorphine Teleprescribing Establish a 24/7 access line for individuals to receive a prescription for buprenorphine medications for Opioid Use Disorders. Enabled by changes to teleprescribing laws, the program will start individuals on buprenorphine via phone or video visit, driven by evidence that buprenorphine, an opioid treatment medication, reduces overdose by 50%. Funding from the Mental Illness and Drug Dependency (MIDD) fund in DS_007.	800,000	800,000	0.0	0.0
(DS_021) Continue Opioid Communications Campaigns Continue ongoing communications campaigns to inform the community of overdose risks and promote anti-stigma messaging. This proposal would fund the ongoing promotion of these campaigns and possibly support new campaigns depending on local needs. Funding from the Mental Illness and Drug Dependency (MIDD) fund in DS_007.	500,000	500,000	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
PUBLIC HEALTH (EN_A80000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(DS_022) Council for Expert Advisor on Drug Use Contract with a community-based organization to lead and facilitate a council of individuals with lived and living experience with drug use. The program will focus on those that are marginalized by our health systems and drive improvements to stop overdose. Funding from the Mental Illness and Drug Dependency (MIDD) fund in DS_007.	200,000	200,000	0.0	0.0
(DS_023) Community-based Train the Trainer Engage with six community-based agencies that work with underserved communities experiencing disproportionate overdose outcomes to co-design overdose prevention training with PH staff. This proposal will provide a stipend to each participating agency. Funding from the Mental Illness and Drug Dependency (MIDD) fund in DS_007.	115,000	115,000	0.0	0.0
(DS_026) Regional Peacekeepers Collective Extend contract funding for the Regional Peacekeepers Collective to address the regional gun violence crisis. Funded by 2021-2022 program savings, a contribution from the City of Seattle, and Federal funding from the American Rescue Plan Act, the program will extend contracts initiated in 2021 with community-based organizations.	12,038,132	10,000,000	0.0	0.0
(DS_028) COVID-19 and Health Equity (CHE) Grant Extension and Continuing Equity Operations Extend the CDC CHE Grant to maintain Public Health's collaboration with community organizations to address COVID-19 and the social determinants of health through community programs and policy and system changes.	9,216,000	9,600,000	0.0	0.0
Administrative Service Changes				
(AC_001) Adult Dental Program Management Add program management support for the new adult dental program created in 2021 to expand dental service access for uninsured individuals. This proposal would shift contracting budget to raise the staffing allocation from 1.6 FTE to 2.0 FTE. The target demographic for this effort is King County residents who are ineligible for Medicaid because of their immigration status.	0	0	0.4	0.0
(AC_002) School Based Health Center Data Management System Consolidate School Based Health Center data sets securely to a centralized storage location. Using Best Starts for Kids revenue in TA_100 and a grant from the Washington Association of Community Health, transfer funding to the Public Health IT capital fund 3230 for the new data management system in project 1143728.	498,939	150,000	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
PUBLIC HEALTH (EN_A80000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(AC_003) Best Starts for Kids (BSK) Co-Lead Position and Position Reclass Add a BSK co-lead position in Public Health and revenue to reclass a strategy manager position in the Prenatal-to-Five program. This proposal is associated with AC_003 (position reclass) and AC_004 (BSK co-lead) in the Best Starts for Kids fund.	449,326	615,252	1.0	0.0
(AC_007) Human Resource Position Transfer Transfer an employee labor relations position from the Public Health fund to the Public Health Administration fund to better align program activity with position reporting structure. This proposal is associated with AC_007 in the Administration fund.	(354,127)	0	(1.0)	0.0
(AC_011) Access and Outreach Modernization and Enhancement Track and target enrollments for healthcare and other benefits for the Access and Outreach program. Using fund balance from 2022 Medicaid Administrative Claiming revenue, transfer funding to the Public Health IT capital fund 3230 for the new data and reporting system in project 1143842.	750,750	0	0.0	0.0
(AC_013) Sexual Health Clinic Partner Notification via Texting Develop a texting platform to notify sex partners and increase Public Health's capacity to provide assistance to more people with sexually transmitted infections through a partner notification platform. Using fund balance from 2022 state revenue, transfer funding to the Public Health IT capital fund 3230 for a text notification system in project 1143732.	406,399	0	0.0	0.0
Technical Adjustments				
(TA_001) Public Health Laboratory Adjustments Adjust Public Health Laboratory fee revenues to match expenses as required by Board of Health code. This proposal includes additional part-time staff increases to address staff capacity needs to respond to growing test volumes, while adjusting test fee expenses across the department based on anticipated test volumes for 2023-2024. Related to TA_001 in Jail Health.	1,672,883	1,259,509	0.9	0.0
(TA_002) Harborview Medical Center Contract Medical Staffing Salary Increase Increase expenditure authority for the Public Health Sexual Health Clinic's medical staffing contract with Harborview Medical Center (HMC), backed by the General Fund. In 2022, HMC implemented salary increases from 6-12% for most medical staff which, in turn, will increase the contract costs for the operation of the Sexual Health Clinic.	600,000	600,000	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
PUBLIC HEALTH (EN_A80000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_003) Medical Chiefs and Medical Records Overhead Allocation Allocate the Health Information Technology team, Electronic Medical Records, Pharmacy Chief, Nursing Chief, Dental Chief and Infolinx costs to Community Health Services and Prevention within this fund, as well as Jail Health through TA_003.	(439,318)	0	0.0	0.0
(TA_006) Harborview Medical Center and Ninth and Jefferson Building Operating Expense Adjustment Increase budget for facility operating expenses from the University of Washington Real Estate Services for the Public Health Laboratory and Tuberculosis program spaces located at Harborview Medical Center and the Sexual Health Clinic location at the Ninth and Jefferson Building. This proposal also removes existing budget for the Vital Statistics program, previously located at the Ninth and Jefferson Building, which relocated to the King Street Center in 2022. Related to TA_006 in the Medical Examiner's Office.	(115,634)	0	0.0	0.0
(TA_007) Prevention Division Grant and Contract Updates Update existing grants and contracts that were previously approved in the 2021-2022 budget or supplemental process. This funding supports HIV, STD, and Tuberculosis programs.	5,663,247	10,169,235	0.0	0.0
(TA_008) Administration/Cross-Cutting Division Grant and Position Updates Update existing grant revenue, including the expected end of a preparedness grant and expenditure adjustments including a position reclassification.	(289,718)	(346,488)	(1.0)	0.0
(TA_011) Reproductive Care Access Funding Continue program for reproductive care emergency access. Includes half of the appropriation from Ordinance 19467 for the Northwest Abortion Access Fund estimated to be unspent at the end of 2022. Also includes an appropriation to support the local healthcare system as announced in June 2022.	750,000	0	0.0	0.0
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast.	0	49,738,308	0.0	0.0
(TA_052) Community Health Services Revenue/Expense True-up Adjust revenues and expenditures for technical changes such as inflation adjustments and updated costs to match grant revenues across programs including respite services and maternal health.	3,728,269	3,377,049	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
PUBLIC HEALTH (EN_A80000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_095) Public Health Administration Fund Overhead Allocation Allocate Public Health Administration Fund expenses and county central rate expenses to divisions within the Public Health Fund, Emergency Medical Services Fund, Environmental Health Fund, Jail Health Services Division, and Medical Examiner's Office. Expenses allocated include Public Health human resources, office of the director, and other department-wide administrative, management and support services, and some County central rates.	1,124,615	0	0.0	0.0
(TA_096) Public Health Division Overhead Allocations Allocate department and County overhead costs to the cost center level. Costs allocated include information technology, division overhead, department overhead, and County central rates.	(127,412)	0	0.0	0.0
(TA_100) BSK Implementation Plan Adjustments Adjust revenues and non-labor expenditures to match the adopted BSK Implementation Plan. Associated with Best Starts for Kids AC_003 and TA_001.	2,320,712	3,330,171	0.0	0.0
(TA_110) Net Zero Adjustments Adjust accounts and cost centers to better reflect coding for anticipated revenues and expenditures.	0	(1)	0.0	0.0
(TA_111) Overtime Account Adjustment Adjust Overtime account for GWI	48,134	0	0.0	0.0
(TA_112) Temporary Account Adjustment Adjust Temporary account for GWI	65,590	0	0.0	0.0
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(3,545,996)	0	0.0	0.0
(TA_117) Strategic Sourcing Savings Capture savings from contracts strategically negotiated by Procurement.	(33,800)	0	0.0	0.0
Central Rate Adjustments	7,418,946	0	0.0	0.0
Total Decision Package Adjustments	97,159,484	149,015,204	42.0	2.3

**2023 - 2024 Proposed Financial Plan
Public Health / 00001800**

Category	2021-2022 Estimated	2023-2024 Executive Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	33,865,855	10,215,190	37,153,618	12,656,252
Revenues				
Licenses and Permits	500,000	1,035,000	1,062,137	1,090,120
Federal Grants Direct	67,453,690	88,218,187	56,117,889	57,576,531
Federal Shared Revenues	118,051,637	-	-	-
Federal Grants Indirect	104,035,361	103,538,121	51,909,236	53,258,484
State Grants	9,345,717	10,464,572	10,738,944	11,021,870
State Entitlements	35,594,507	49,075,368	49,075,368	49,075,368
Grants from Local Units	12,251,196	12,869,080	12,869,080	12,869,080
Charge for Services	208,397,037	156,560,491	159,691,701	162,885,535
Fines and Forfeits	-	6,000	6,157	6,320
Miscellaneous Revenue	6,514,805	2,631,346	2,700,338	2,771,480
Transfers In	189,222,463	183,664,567	192,847,795	202,490,185
Total Revenues	751,366,412	608,062,732	537,018,645	553,044,972
Expenditures				
Wages and Benefits	316,139,327	277,718,163	272,725,426	289,977,052
Supplies	28,950,914	25,775,034	11,807,303	12,429,448
Services-Other Charges	354,522,158	202,128,885	199,357,105	209,861,544
Intragovernmental Services	72,756,468	73,236,494	75,241,639	79,852,339
Capital Outlay	1,395,364	374,316	393,944	414,702
Debt Service	191,259	-	-	-
Intragovernmental Contributions	1,061,589	1,891,412	1,990,594	2,095,482
Total Expenditures	775,017,078	581,124,304	561,516,011	594,630,567
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	10,215,190	37,153,618	12,656,252	(28,929,344)
Reserves				
Expenditure Reserve (Restricted)	-	-	-	-
Rainy Day Reserve (60 days)	22,888,085	15,197,481	19,752,756	21,451,201
Reserve for Out Years	-	21,956,137	-	-
Total Reserves	22,888,085	37,153,618	19,752,756	21,451,201
Reserve Shortfall	12,672,895	-	7,096,504	50,380,545
Ending Undesignated Fund Balance	-	-	-	-

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenue Notes:

Out year revenue estimates are based on 50% of OEFA increases for all accounts except State Entitlements and Grants from Local Units, which remain flat, and Charge for Services, which is based on a 2% for Patient Generated Revenue inflation assumptions. Transfers In is based on a 2.5% annual increase aligned with the Best Starts for Kids Implementation Plan Budget. \$48.5M in projected FEMA revenue (billed through OEM) is included in 2023-2024 revenue; however, expenditures are in the 2021-2022 biennium. COVID one-time revenues removed from out year projections.

Expenditure Notes:

COVID one-time expenditures removed from out year projections.

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 and Veterans, Seniors and Human Services Levy.

"Reserve for Out Years" is funding needed to close the structural budget gap in out years.

Last Updated 9/6/2022 by Laura Pitarys using data from PBCS and BFPA assumptions.

**2023-2024 Executive Proposed Operating Budget
PUBLIC HEALTH ADMINISTRATION (EN_A89000)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	32,432,993	31,864,996	75.0	0.0
Base Budget Adjustments	1,993,031	271,118	0.0	0.0
Decision Package Adjustments	775,556	3,065,462	7.2	1.0
2023-2024 Executive Proposed Budget	35,201,580	35,201,576	82.2	1.0
2023-2024 Executive Proposed Ordinance	35,202,000	35,202,000	82.2	1.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.

2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.

3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
(AC_001) King County Board of Health Restructure Add an administrator to meet new state requirements, as the King County Board of Health will expand in size next year. New resources are needed to meet the expanded operational needs.	345,190	0	1.0	0.0
(AC_002) Administrative Infrastructure Add positions to support workload increases due to the major fund designation and to mitigate compliance risk. This decision package adds capacity in contracting, finance, administration, and program management.	1,630,793	0	4.2	1.0
(AC_004) Occupational Health Program Advance Practice Nurse Specialist Add Advance Practice Nurse Specialist (APNS) to the Occupational Health Program to meet regulatory requirements for the occupational health program, particularly for clinical staff.	385,158	0	1.0	0.0
(AC_007) Human Resource Position Transfer Transfer an employee labor relations position from the Public Health fund to the Public Health Administration fund to better align program activity with position reporting structure. Associated with AC_007 in Public Health.	354,127	0	1.0	0.0
Technical Adjustments				

**2023-2024 Executive Proposed Operating Budget
PUBLIC HEALTH ADMINISTRATION (EN_A89000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_050) Revenue Adjustment Revise budgeted revenues to match the budgeted expenditures.	0	3,065,462	0.0	0.0
(TA_095) Public Health Administration Fund Overhead Allocation Allocate Public Health Administration Fund expenses and county central rate expenses to divisions within the Public Health Fund, Emergency Medical Services Fund, Environmental Health Fund, Jail Health Services Division, and Medical Examiner's Office. Expenses allocated include Public Health human resources, office of the director, and other department-wide administrative, management and support services, and some county central rates.	0	0	0.0	0.0
(TA_111) Overtime Account Adjustment Adjust Overtime account for GWI	7,353	0	0.0	0.0
(TA_112) Temporary Account Adjustment Adjust Temporary account for GWI	9,771	0	0.0	0.0
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(119,000)	0	0.0	0.0
Central Rate Adjustments	(1,837,836)	0	0.0	0.0
Total Decision Package Adjustments	775,556	3,065,462	7.2	1.0

**2023 - 2024 Proposed Financial Plan
Public Health Administration Fund / 000001890**

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance		-	-	-
Revenues				
Charge for Services	31,820,344	35,201,576	36,028,980	38,277,051
Total Revenues	31,820,344	35,201,576	36,028,980	38,277,051
Expenditures				
Wages and Benefits	22,823,745	28,020,380	28,608,808	30,419,379
Supplies	301,507	468,146	492,695	518,656
Services - Other Charges	1,200,912	1,202,662	1,265,727	1,332,421
Intragovernmental Services	6,224,493	5,402,098	5,547,955	5,886,380
Capital Outlay	-	7,620	8,020	8,442
Debt Service	-	80,478	85,136	89,888
Intragovernmental Contributions	1,090,185	20,192	20,639	21,886
Applied Overhead	179,500	-	-	-
Total Expenditures	31,820,344	35,201,576	36,028,980	38,277,051
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	-	-	-	-
Reserves				
Total Reserves	-	-	-	-
Reserve Shortfall	-	-	-	-
Ending Undesignated Fund Balance	-	-	-	-

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Last Updated 8/30/22 by Laura Pitarys using data from PBCS and Q3 2022 BFPAs assumptions.

Reserve Notes:

Costs in this fund are charged through an overhead allocation to other Public Health funds, each of which retains a reserve such that no reserves are required in this fund.

**2023-2024 Executive Proposed Operating Budget
MEDICAL EXAMINER (EN_A87000)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	16,382,518	4,764,308	38.0	4.0
Base Budget Adjustments	680,091	(739,016)	0.0	(4.0)
Decision Package Adjustments	1,580,955	1,061,594	3.0	0.0
2023-2024 Executive Proposed Budget	18,643,564	5,086,886	41.0	0.0
2023-2024 Executive Proposed Ordinance	18,644,000	5,087,000	41.0	0.5

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_001) US Department of Justice Pathology Fellow Grant Extend the grant program awarded by the US Department of Justice to support a temporary staff assistant medical examiner.	69,136	62,500	0.0	0.0
(DS_002) Medical Examiner Capacity Expansion Address ongoing and growing gap between capacity and workload at the Medical Examiner's Office. Additional positions will support efforts to reach targeted caseloads; address safety risks; invest in staff well-being; strengthen ESJ strategies within the community; and better prepare MEO to maintain its National Association of Medical Examiners accreditation. Positions include a pathologist, an autopsy technician, and a death investigator.	1,131,417	800,219	3.0	0.0
Technical Adjustments				
(TA_001) Indigent Cremation Fees Expense Increase expenditure authority for the Medical Examiner's Office for known adjustment in fees paid for indigent cremation services.	60,767	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
MEDICAL EXAMINER (EN_A87000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_006) Ninth and Jefferson Building Operating Expense Adjustment				
Add expenditure for a known Ninth and Jefferson Building space operating expense increase by University of Washington Real Estate Services. Related to TA_006 in Public Health.	46,203	0	0.0	0.0
(TA_050) Revenue Adjustments Adjust revenue to reflect anticipated budget based on known changes.	0	198,875	0.0	0.0
(TA_095) Public Health Administration Fund Overhead Allocation Allocate Public Health Administration Fund expenses and county central rate expenses to divisions within the Public Health Fund, Emergency Medical Services Fund, Environmental Health Fund, Jail Health Services Division, and Medical Examiner's Office. Expenses allocated include Public Health human resources, office of the director, and other department-wide administrative, management and support services, and some county central rates.	210,314	0	0.0	0.0
(TA_096) Public Health Division Overhead Allocations Allocate department and County overhead costs to the cost center level. Costs allocated include information technology, division overhead, department overhead, and County central rates.	127,418	0	0.0	0.0
(TA_110) Net Zero Adjustments Adjust accounts and cost centers to better reflect coding for anticipated revenues and expenditures.	0	0	0.0	0.0
(TA_111) Overtime Account Adjustment Adjust Overtime account for GWI	10,360	0	0.0	0.0
(TA_112) Temporary Account Adjustment Adjust Temporary account for GWI	4,998	0	0.0	0.0
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(58,000)	0	0.0	0.0
(TA_117) Strategic Sourcing Savings Capture savings from contracts strategically negotiated by Procurement.	(2,200)	0	0.0	0.0
Central Rate Adjustments	(19,458)	0	0.0	0.0
Total Decision Package Adjustments	1,580,955	1,061,594	3.0	0.0

**2023-2024 Executive Proposed Operating Budget
EMERGENCY MEDICAL SVCS (EN_A83000)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	211,076,742	205,017,780	137.3	0.0
Base Budget Adjustments	7,390,733	(1,825,788)	0.3	0.0
Decision Package Adjustments	41,167,377	34,621,018	7.0	0.0
2023-2024 Executive Proposed Budget	259,634,852	237,813,010	144.6	0.0
2023-2024 Executive Proposed Ordinance	259,635,000	237,814,000	144.6	0.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Administrative Service Changes				
(AC_001) Initial Emergency Medical Technician (EMT) and Paramedic Training Increase EMS levy support for Regional EMT Training provided by host agencies and provide funding for Advanced Life Support (ALS) agencies support of the initial Paramedic Training Program at Harborview.	1,604,398	0	0.0	0.0
(AC_002) South King County Medic One Staffing Increase paramedic and paramedic intern positions to prepare King County Medic One for upcoming retirements and increased recruitment and training of new paramedics. This proposal also budgets for retirement payouts.	2,147,582	0	6.0	0.0
(AC_003) EMS Online Replacement Replace 22-year-old custom built training and recertification learning platform to support training of EMS system partners, including EMTs and paramedics employed by fire agencies, cities, etc. Using EMS levy funds and existing appropriation shifted from a consultant budget, transfer funding to the Public Health IT capital fund 3230 for the new learning management system in project 1143729.	1,054,082	0	0.0	0.0
(AC_004) Equity, Inclusion and Belonging (EIB) Manager Add an EIB position to provide support for the regional EMS system including working with external partners, division staff, as well as Public Health and King County staff.	378,262	0	1.0	0.0

**2023-2024 Executive Proposed Operating Budget
EMERGENCY MEDICAL SVCS (EN_A83000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Technical Adjustments				
(TA_001) EMS Regional Partner Allocations Increase partner agency allocations consistent with the Medic One/EMS 2020-2025 Strategic Plan. Programs supported by the allocation include Basic Life Support, Advanced Life Support, and Mobile Integrated Healthcare.	21,540,367	0	0.0	0.0
(TA_002) Regional Services and Strategic Initiatives Increase the EMS Regional Services and Strategic Initiatives budgets based on the Medic One/EMS 2020-2025 Strategic Plan.	4,070,516	0	0.0	0.0
(TA_003) King County Medic One Allocation Increase the EMS King County Medic One budget allocation based on the Medic One/EMS 2020-2025 Strategic Plan.	5,182,312	0	0.0	0.0
(TA_004) Contingency Costs Update Adjust contingency budget consistent with 2020-2025 Medic One/EMS Strategic Plan.	3,818,821	0	0.0	0.0
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast. Property taxes based on most recent OEFA forecast.	0	34,621,018	0.0	0.0
(TA_095) Public Health Administration Fund Overhead Allocation Allocate Public Health Administration Fund expenses and county central rate expenses to divisions within the Public Health Fund, Emergency Medical Services Fund, Environmental Health Fund, Jail Health Services Division, and Medical Examiner's Office. Expenses allocated include Public Health human resources, office of the director, and other department-wide administrative, management and support services, and some County central rates.	819,620	0	0.0	0.0
(TA_096) Public Health Division Overhead Allocations Allocate department and County overhead costs to the cost center level. Costs allocated include information technology, division overhead, department overhead, and County central rates.	149,423	0	0.0	0.0
(TA_111) Overtime Account Adjustment Adjust Overtime account for GWI	412,554	0	0.0	0.0
(TA_112) Temporary Account Adjustment Adjust Temporary account for GWI	27,882	0	0.0	0.0
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(744,000)	0	0.0	0.0
(TA_117) Strategic Sourcing Savings Capture savings from contracts strategically negotiated by Procurement.	(19,200)	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
EMERGENCY MEDICAL SVCS (EN_A83000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Central Rate Adjustments	724,758	0	0.0	0.0
Total Decision Package Adjustments	41,167,377	34,621,018	7.0	0.0



**2023-2024 Proposed Financial Plan
EMERGENCY MEDICAL SERVICE - 000001190**

	2021-2022	2023-2024	2025	2027-2028
	Estimate	Proposed	Projected	Projected
Category				
Beginning Fund Balance	62,103,714	86,807,332	64,985,490	
REVENUES				
PROPERTY TAXES - R3110	213,292,211	232,070,016	119,298,788	0
BUSINESS AND OTHER TAXES - R3130	545,436	500,000	250,000	0
LICENSES AND PERMITS - R3210	12,500	0	0	0
STATE GRANTS - R3340	20,739	2,532	1,266	0
STATE SHARED REVENUES - R3350	50,000	0	0	0
STATE ENTITLEMENTS - R3360	10,238	0	0	0
CHARGE FOR SERVICES - R3410	440,159	369,462	187,717	0
MISCELLANEOUS REVENUE - R3600	257,516	350,000	175,000	0
INTEREST EARNINGS - R3611	826,661	4,421,000	2,413,000	0
PROCEEDS FROM SALE OF CAPITAL ASSETS - R3951	140,755	100,000	50,000	0
TOTAL REVENUES	215,596,215	237,813,010	122,375,771	0
EXPENDITURES				
SALARIES/WAGES - 51100	37,291,193	46,211,317	24,555,406	0
PERSONNEL BENEFITS - 51300	8,908,566	11,590,932	6,027,007	0
SUPPLIES - 52000	2,849,000	4,158,615	2,442,803	0
SERVICES-OTHER CHARGES - 53000	127,644,449	172,734,071	89,990,893	0
INTRAGOVERNMENTAL SERVICES - 55000	12,568,739	14,841,094	7,542,440	0
CAPITAL EXPENDITURES - 56000	414,992	977,116	751,545	0
INTRAGOVERNMENTAL CONTRIBUTIONS - 58000	214,995	2,276,903	872,750	0
CONTINGENCIES - 59800	1,000,000	6,844,804	3,081,764	0
APPLIED OVERHEAD - 82000	663	0	0	0
TOTAL EXPENDITURES	190,892,597	259,634,852	135,264,608	0
OTHER FUND TRANSACTIONS				
Ending Fund Balance	86,807,332	64,985,490	52,096,653	
RESERVES				
Expenditure Reserves	50,999,684	17,243,618	6,920,362	0
Stabilization Reserves	10,400,434	14,998,144	11,823,374	0
Rainy Day Reserve	25,407,214	32,743,728	33,352,917	0
TOTAL RESERVES	86,807,332	64,985,490	52,096,653	0
Ending Undesignated Fund Balance	0	0	0	

Financial Plan Footnotes:

- All financial plans have the following assumptions, unless otherwise noted in below rows:
- 2021-2022 Adopted Budget ties to PBCS.
- Outyear revenue and expenditure inflation assumptions are consistent with figures provided by PSB and/or OEFA.
- Financial Plan covers current 2020-2025 Medic One/EMS Levy.

Revenue Notes:

Property Taxes and interest income based on latest update to August OEFA forecast.

Expenditure Notes:

EMS allocations based on local CPI-W as forecast by OEFA in August; expenditures based on 2020-2025 Medic One/EMS Strategic Plan, EMS Financial Policies and PSB guidance.

Reserve Notes:

Reserves based on King County Financial Policies and 2020-2025 Medic One/EMS Strategic Plan. Stabilization reserves include reserves available to cover results of economic changes. Unused ALS Expenditure Reserves (set aside for potential new ALS unit) released. Funds remain for potential new ALS unit in 2024-2025.

Last Updated Tuesday, August 30, 2022 by Cynthia Bradshaw using data from PBCS and BFPA.

**2023-2024 Executive Proposed Operating Budget
ENVIRONMENTAL HEALTH SERVICES (EN_A85000)**

Operating Budget Summary	Expenditures	Revenues	Reg FTE	TLT
2021-2022 Revised Budget	73,320,749	68,015,856	171.3	3.0
Base Budget Adjustments	1,300,672	(3,007,860)	0.5	(3.0)
Decision Package Adjustments	3,513,600	9,632,306	3.0	1.0
2023-2024 Executive Proposed Budget	78,135,021	74,640,302	174.8	1.0
2023-2024 Executive Proposed Ordinance	78,136,000	74,641,000	174.8	2.0

Notes

1. The 2021-2022 Revised Budget equals the 2021-2022 Adopted Biennial Budget plus all Adopted Supplementals as of the publication of this document.
2. Adjust base budget to remove 2021-2022 one-time changes including those related to pandemic response, annualize supplemental changes, and update personnel rates. Personnel budgets reflect projected 2023-2024 salary and benefit rates, current position classifications, and step/merit increases.
3. The Executive Proposed Budget is the sum of the Revised Budget, Base Budget Adjustments, and Decision Package Adjustments. All FTEs/TLTs are rounded to the nearest 1/10th of a position and in some cases, rounded numbers may not add up to the FTE/TLT totals in Executive Proposed. In the Executive Proposed Ordinance, expenditure and revenue totals are rounded up to the nearest 1,000 and FTEs and TLTs are rounded up to the maximum monthly FTEs/TLTs in the Biennium.

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
Direct Service Changes				
(DS_003) Increase Funding for the Duwamish Seafood Consumption Program Renew three-year funding from the Environmental Protection Agency cooperative agreement for the period of January 2022 - December 2024. Also increase funding to reflect the higher funding amount awarded to Public Health to continue the Fisher Institutional Control program to benefit the fishers and fish consumption population on the Duwamish River.	1,000,739	1,000,739	0.0	0.0
(DS_004) American Rescue Plan State Environmental Justice Cooperation Build community capacity around virtual indoor air quality and healthy home assessments using a holistic approach to identify recommendations for sustainable and equitable solutions. This project is funded by American Rescue Plan funds through the Environmental Protection Agency cooperative agreement.	100,000	100,000	0.0	0.0
(DS_005) Increase Funding for Hazardous Waste Program Increase spending authority for the Hazardous Waste Management Program to match the Management Coordination Committee (MCC) approved budget for 2023-2024.	209,245	617,110	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
ENVIRONMENTAL HEALTH SERVICES (EN_A85000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(DS_006) Update Tonnage Rate Expand illegal dumping complaint response, education, and data management for the Solid Waste program based on the first revenue increase since 2011. The tonnage rate is charged to King County Solid Waste. Associated with TA_002 in Solid Waste.	1,037,634	1,616,078	0.0	0.0
(DS_010) On-site Septic System Permitting Capacity Increase Add staff capacity for on-site sewage system permitting to meet construction demand. Additional staffing support will improve timelines for permitting and address increasing on-site sewage system failure permits.	317,227	0	1.0	0.0
(DS_012) Plumbing Inspection Capacity Increase Add plumbing inspectors to improve Plumbing and Gas Piping Program review timelines and align capacity with demand.	910,862	0	3.0	0.0
(DS_013) Environmental Health Additional Foundational Public Health Spending Allocation Increase the Foundational Public Health Services program to add a program manager as a result of new allocation from the State for programs in Climate Change, Toxicology, Lead Exposure, Homelessness, Water System Capacity, and Safe and Healthy Communities.	323,053	825,000	1.0	0.0
(DS_014) Food Inspection Capacity Restoration Restore positions that were removed with the 2021-2022 budget due to expected decreases in permitted facilities. While the pandemic has had a severe financial impact on food businesses, the overall number of permits issued has stayed about the same, necessitating additional staff.	576,331	0	2.0	0.0
(DS_018) COVID Response Programs (CLFR Funded) Reappropriate CLFR funding to sustain scaled down COVID response through 2023-2024 as the department implements adjustments due to reduced availability of Federal funding and decreasing demand for services like testing and vaccination.	870,465	1,125,368	0.0	0.0
Administrative Service Changes				
(AC_002) Plumbing Fee Study Assess plumbing and gas inspection fees that have not been updated since 2010. Evaluate fees to create a more equitable structure.	164,486	0	0.0	0.0
(AC_003) Technology Enhancements Improve operating and program efficiency through software/technology improvements by purchasing software applications to improve deployment and scheduling, ArcGIS to connect with the new Enterprise Resource Planning (ERP) platform, Smartscreens for tier boards, and data dashboard software. Each investment would fall below the IT capitalization threshold.	150,000	0	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
ENVIRONMENTAL HEALTH SERVICES (EN_A85000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(AC_004) Administrative Support Add administrative support position to improve operational efficiency and customer service and enable field staff to focus more on responding to customer needs. Environmental Health has over 100 inspectors that visit over 30,000 facilities annually and need assistance communicating with customers.	210,849	0	1.0	0.0
(AC_005) Food Borne Illness Investigation Costs to CD-EPI Revise the budgeted transfer to the Communicable Disease and Epidemiology (CD-EPI) program to cover staff time supporting food borne illness investigations. The figure aligns with the pre-COVID amounts set in 2019, reversing a temporary reduction during COVID. Aligns with TA_050 in Public Health.	236,212	0	0.0	0.0
(AC_006) Digital Transition Project Continue to fund staff to digitize on-site sewage and drinking water records to save on space costs and staff time and improve the customer experience by enabling customers to access records online. This decision package was approved for the 2021-2022 budget and was delayed due to COVID.	350,966	0	0.0	1.0
(AC_011) Hazardous Waste Program Staff Alignment Move Hazardous Waste positions to Water and Land Resources Division (WLRD) to streamline program management and consolidate program planning, policy, finance, and communications staff in one County division. Contributes to an organizational improvement plan to improve management of a multi-agency program. Aligns with AC_010 in Solid Waste and WLRD.	(2,076,454)	(2,076,454)	(5.0)	0.0
Technical Adjustments				
(TA_001) Budget Corrections Removes a negative expenditure amount from the base budget for supplies and makes other net zero updates to align budget with actual expenditure accounts.	65,824	0	0.0	0.0
(TA_002) Re-baseline Environmental Health Foundational Public Health Services Revise budgeted Foundational Public Health Services (FPHS) amount to correct the baseline and balance revenue with expenditures.	(2,200,934)	0	0.0	0.0
(TA_003) On-Site Septic (OSS) Replacement Project for Low Income Property Owners in King County Re-appropriate funds from the Economy & Climate Equity Capital Pool to replace failing on-site sewage systems located in urban areas that disproportionately affect low-income communities of color.	1,975,000	1,975,000	0.0	0.0
(TA_050) Revenue Adjustments Revise budgeted revenues to match current forecast.	0	4,386,225	0.0	0.0

**2023-2024 Executive Proposed Operating Budget
ENVIRONMENTAL HEALTH SERVICES (EN_A85000)**

Decision Package Adjustment Detail	Expenditures	Revenues	Reg FTE	TLT
(TA_095) Public Health Administration Fund Overhead Allocation Allocate Public Health Administration Fund expenses and county central rate expenses to divisions within the Public Health Fund, Emergency Medical Services Fund, Environmental Health Fund, Jail Health Services Division, and Medical Examiner's Office. Expenses allocated include Public Health human resources, office of the director, and other department-wide administrative, management and support services, and some County central rates.	287,606	0	0.0	0.0
(TA_096) Public Health Division Overhead Allocations Allocate department and County overhead costs to the cost center level. Costs allocated include information technology, division overhead, department overhead, and County central rates.	(10)	0	0.0	0.0
(TA_100) Best Starts for Kids Implementation Plan Adjustments Adjust revenues and non-labor expenditures to match the adopted BSK Implementation Plan.	9,713	63,240	0.0	0.0
(TA_111) Overtime Account Adjustment Adjust Overtime account for GWI	24,452	0	0.0	0.0
(TA_112) Temporary Account Adjustment Adjust Temporary account for GWI	8,408	0	0.0	0.0
(TA_113) Vacancy Rate Adjustment Capture salary savings from employee turnover, without reducing the FTE authority, to increase the accuracy of labor budgeting for this appropriation unit and provide greater transparency.	(756,000)	0	0.0	0.0
(TA_117) Strategic Sourcing Savings Capture savings from contracts strategically negotiated by Procurement.	(8,200)	0	0.0	0.0
Central Rate Adjustments	(273,874)	0	0.0	0.0
Total Decision Package Adjustments	3,513,600	9,632,306	3.0	1.0

**2023 - 2024 Proposed Financial Plan
Environmental Health Fund / 000001850**

Category	2021-2022 Estimated	2023-2024 Proposed	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	11,468,522	15,422,403	11,927,684	8,817,593
Revenues				
Licenses and Permits	35,708,305	38,641,000	41,587,687	44,664,717
Federal Grants Direct	5,013,424	3,930,835	3,085,507	3,249,411
Federal Grants Indirect	1,032,016	652,000	676,567	712,506
State Grants	1,363,255	1,359,816	1,349,902	1,421,929
State Entitlements	5,753,313	7,637,870	7,937,684	8,361,216
Charge For Services	15,116,835	16,990,277	18,056,369	19,392,344
Fines and Forfeits	309,197	250,000	253,315	256,932
Miscellaneous Revenue	899,275	1,975,000	-	-
Interest Earnings	279,566	420,000	436,095	458,958
Transfers In	2,025,121	2,783,504	2,931,568	3,108,922
Total Revenues	67,500,307	74,640,302	76,314,694	81,626,935
Expenditures				
Wages and Benefits	42,588,918	54,510,051	56,755,131	60,296,512
Supplies	859,595	547,939	548,822	578,108
Services-Other Charges	6,353,767	7,125,353	6,918,894	7,288,070
Intragovernmental Services	12,527,298	13,835,564	14,873,259	15,773,055
Capital Outlay	935,000	2,070,000	280,598	295,572
Intragovernmental Contributions	281,848	46,114	48,081	50,990
	-	-	-	-
Total Expenditures	63,546,426	78,135,021	79,424,785	84,282,307
Estimated Underexpenditures				
Other Fund Transactions				
Total Other Fund Transactions	-	-	-	-
Ending Fund Balance	15,422,403	11,927,684	8,817,593	6,162,221
Reserves				
Rainy Day Reserves (60 Days)	5,295,536	6,511,252	6,618,732	7,023,526
Program Reserve	10,126,867	5,416,432	2,198,861	-
Total Reserves	15,422,403	11,927,684	8,817,593	7,023,526
Reserve Shortfall	-	-	-	861,305
Ending Undesignated Fund Balance	-	-	-	-

Financial Plan Notes

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

2023-2024 Proposed Budget ties to PBCS and matches 2023-2024 Estimated.

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

Revenue Notes:

Rate based revenues were developed with facility counts estimated in coordination with OEFA and rate increase assumptions of CPI+1%.

EHS will conduct the next Rate Study in 2024.

Misc Revenue shown in 2021-2022 and 2023-2024 is related to the Fall Cities project with DLS and is a pass through.

Expenditure Notes:

Additional salary savings is likely, which would reduce expenditures and possibly resolve the reserve shortfall shown in 2027-2028.

Reserve Notes:

Program Reserve is the sum of each programs's ending balance after contributing to the Rainy Day Reserve.

Last Updated 8/30/2022 by Mike Perez using data from PBCS and BFPA assumptions

CAP Summary by Fund

Budget: 2023-2024 Biennial, Scenario: Executive Proposed, Agency: All, Fund: 3230 DEPARTMENT OF PUBLIC HEALTH TECHNOLOGY CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2023-2024 Biennial - Executive Proposed

3230 DEPARTMENT OF PUBLIC HEALTH TECHNOLOGY CAPITAL - Other				
Project Number	Project Name Class Code	Tech Adj	FY23-24	Narratives
1143728	DPH SBHC DATA HUB STANDALONE		\$498,939	<p>Scope: The new data system will consolidate data sets securely to a centralized storage location. The system will have the ability to merge the extracted data from a variety of Electronic Health Record (EHR) systems that can generate accurate reporting, while also aligning with the National School-Based Health Alliance performance measures and supporting the extraction of the standardized risk assessment and screening tools for further analysis with standard tools like SAS analytical software, Tableau, etc.</p> <p>Description of Budget Request: The total amount requested for includes KCIT & BRC labor (e.g., business analyst, engineering, program manager, software quality assurance, and change management), consulting services, and sales tax. Due to multiple key partners and the complexity of the database functionality, the proposal includes an IT Program Manager to ensure the project meets KCIT standards and protects HIPAA and PII data. Vendor costs will include regular oversight of data collection, extraction, and the data management system to ensure data quality and proper functioning of the system; support for the extraction of the standardized risk assessment and screening for quality improvement; and training and technical assistance for IT and clinical staff. Associated with AC_002 in the Public Health operating fund.</p>
1143729	DPH EMS ONLINE STRIVE STANDALONE		\$2,239,941	<p>Scope: This project will replace a 22-year-old, custom-built training and recertification learning platform while maintaining and improving interface capabilities with the EMS Online Portal and other required EMS systems. Procure a Learning Management Systems (LMS) and Learning Records Store (LRS) to meet the demanding business requirements of the King County EMS Online regional system supporting 7000 existing external customers (primarily external Fire Agencies employing EMTs and paramedics).</p> <p>Description of Budget Request: The STRIVE project implementation and closeout phases are anticipated to begin early in 2023 and complete in 2025. The overall project is included in the 2020-2025 Medic One/EMS Strategic Plan supporting the EMS levy approved on the November 2019 ballot. Associated with AC_003 in the EMS operating fund.</p>

CAP Summary by Fund

Budget: 2023-2024 Biennial, Scenario: Executive Proposed, Agency: All, Fund: 3230 DEPARTMENT OF PUBLIC HEALTH TECHNOLOGY CAPITAL, Cap Status: Approved, Is IT Proj? Both Yes and No

2023-2024 Biennial - Executive Proposed

1143732	DPH SEXUAL HC NOTIFY PARTNER STANDALONE		\$406,399	<p>Scope: This project and improved communication tools will expand the patients' and disease, research, and intervention specialists' (DRIS) options for notifying sex partners and increase Public Health's capacity to provide an additional form of assistance to a vastly larger number of persons with Sexually Transmitted Infections (STIs). The Sexual Health Clinic (SHC) is not currently resourced to notify all partners of a STI, and this technology will expand capacity to do so.</p> <p>Description of Budget Request: The requested appropriation will support project design and implementation, including vendor costs, fully burdened KCIT staff time, and a project contingency. The budget requested is necessary to cover total project costs through the anticipated completion by the end of 2024. Budget authority is needed to sign the vendor contract and move forward with implementation. Associated with AC_013 in the Public Health operating fund.</p>
1143842	DPH ACCESS & OUTREACH DB STANDALONE		\$750,750	<p>Scope: This project will improve our ability to track and target enrollments for healthcare and other benefits for the Access and Outreach program. The project will help reduce health disparities by leveraging modern technology that is flexible and web-based, allowing for real-time updates from the field, with the ability to integrate with other data systems.</p> <p>Description of Budget Request: This investment will go towards the enhancement and modernization of data collection for the Access and Outreach program which has grown in scale and diversity of services provided to the community. The current system was designed around 2002 and is no longer maintained and is not able to be modified to meet the needs of current programs. The requested appropriation will support the design and implementation of a system that would expand data collection and provide flexibility to change with the program over time. Associated with AC_011 in the Public Health operating fund.</p>
3230 - DEPARTMENT OF PUBLIC HEALTH TECHNOLOGY CAPITAL		Total	\$3,896,029	
Grand Total			\$3,896,029	

**2023-2024 Capital Financial Plan
DPH Technology Capital Fund / 00003230**

Capital Improvement Program (CIP) Budget

	2021-2022 Estimated Ending Balance (Biennium ITD Balance)	2023-2024 Proposed	2023-2024 Total (Balance + Budget)	2025-2026 Projected	2027-2028 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance			-		
Transfer from EHS F1850 - Project 1134305 (Envision)	2,464,800	-	2,464,800		
Transfer from General Fund - Project 1138797 (JHS Pharmacy Dispensing)	801,600	-	801,600		
Transfer from General Fund - Project 1143496 (Dental Digitization)	336,043	-	336,043		
Transfer from PH Fund F1800 - Project 1143842 (Access & Outreach)		750,750	750,750		
Transfer from PH Fund F1800 - Project 1143728 (School Based Health Center)		498,939	498,939		
Transfer from PH Fund F1800 - Project 1143732 (Sexual Parter Notification)		406,399	406,399		
Transfer from EMS F1190 - Project 1143729 (Strive)		2,239,941	2,239,941		
Total Capital Revenue	\$ 3,602,443	\$ 3,896,029	\$ 7,498,472	\$ -	\$ -
Capital Appropriation:					
Project 1134305 (Envision)	2,464,800		2,464,800		
Project 1138797 (JHS Pharmacy Dispensing)	801,600		801,600		
Project 1143496 (Dental Digitization)	336,043	-	336,043		
Project 1143842 (Access & Outreach)		750,750	750,750	-	-
Project 1143728 (School Based Health Center)		498,939	498,939	-	-
Project 1143732 (Sexual Parter Notification)		406,399	406,399	-	-
Project 1143729 (Strive)		2,239,941	2,239,941	-	-
Total Capital Appropriation	\$ 3,602,443	\$ 3,896,029	\$ 7,498,472	\$ -	\$ -

CIP Fund Financial Position

	2021-2022 Biennial-to-Date Actuals	2021-2022 Estimated	2023-2024 Biennial-to-Date Actuals	2023-2024 Estimated	2025-2026 Projected	2027-2028 Projected
Beginning Fund Balance	2,254,417	2,254,417	-	2,064,847	0	0
Capital Funding Sources						
Transfer from EHS F1850 - Project 1134305 (Envision)	-	-		-		
Transfer from General Fund - Project 1138797 (JHS Pharmacy Dispensing)	432,216	432,216		-		
Transfer from General Fund - Project 1143496 (Dental Digitization)	-	336,043		-		
Transfer from PH Fund F1800 - Project 1143842 (Access & Outreach)	-	-		750,750		
Transfer from PH Fund F1800 - Project 1143728 (School Based Health Center)	-	-		498,939		
Transfer from PH Fund F1800 - Project 1143732 (Sexual Parter Notification)	-	-		406,399		
Transfer from EMS F1190 - Project 1143729 (Strive)	-	-		2,239,941		
Total Capital Revenue	\$ 432,216	\$ 768,259	\$ -	\$ 3,896,029	\$ -	\$ -
Capital Expenditures						
Project 1134305 (Envision)	190,300	190,300		2,064,847		
Project 1138797 (JHS Pharmacy Dispensing)	431,486	431,486		-		
Project 1143496 (Dental Digitization)	-	336,043		-		
Project 1143842 (Access & Outreach)	-	-		750,750		
Project 1143728 (School Based Health Center)	-	-		498,939		
Project 1143732 (Sexual Parter Notification)	-	-		406,399		
Project 1143729 (Strive)	-	-		2,239,941		
Total Capital Expenditures	\$ 621,786	\$ 957,829	\$ -	\$ 5,960,876	\$ -	\$ -
Other Fund Transactions	-	-		-		
Ending Fund Balance	2,064,847	2,064,847	\$ -	0	0	0
Ending Fund Balance designated to current projects*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves	-	-		-		
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Shortfall	-	-		-		
Ending Undesignated Fund Balance	\$ 2,064,847	\$ 2,064,847	\$ -	0	0	0

Financial Plan Notes

CIP Budget Notes:

All financial plans have the following assumptions, unless otherwise noted in below rows.
 2021-2022 Estimated Ending Balance column reflects the best estimate of the inception to date budget balances and actual balances after 2021 is closed.
 2023-2024 Proposed Budget is consistent with PIC for 2023-2024 Executive Proposed Budget.
 2023-2024 Total Budget sums the Estimated Ending Balance Budget and the 2023-2024 Budget.
 Outyear revenue and expenditure budget assumptions tie to the outyears of the Ordinance Attachment by Fund report in PIC, with exceptions explicitly noted.

Revenue Notes:

Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.

Appropriation Notes:

CIP Fund Financial Position:

All financial plans have the following assumptions, unless otherwise noted in below rows.
 Biennial to Date (BTD) expenditures and revenue reflect EBS totals for budgetary accounts as of the most recent closed month.
 2021-2022 Actuals reflect 2021-2022 amounts in EBS.
 2021-2022 Estimated column reflects the best estimate for the biennium based on actuals and should be informed by the fund's spending plan.
 Outyear revenue projections and expenditure estimates are based on the most recent projections and reflect current project plans.

Revenues Notes:

N/A

Expenditure Notes:

DPH JHS Med Packaging Replacement (Project # 1138797) is completed per JHS administrator on the project and further costs are not expected at this time. Labor and BRC came in much lower than what was originally anticipated and the contingency was not used. Corresponding revenue updates to the 2021-2022 estimates have been updated as well.

Reserve Notes:

*Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

Add date data pulled, from what system, and by whom: 7/1/2022, EBS, Laura Pitarys
 Add date the financial plan was last updated and by whom: 9/9/2022, Drew Pounds