

## Fund Financial Plans

Fund #	Fund Name	Page
00100	General Subfund.....	705
00126	Judgment and Claims Fund.....	706
00155	Sweetened Beverage Tax Fund.....	707
00164	Unrestricted Cumulative Reserve Fund.....	708
00166	Revenue Stabilization Fund .....	709
00190	Office of Labor Standards.....	710
10101	Cable Television Franchise Fund.....	711
10102	Emergency Fund.....	712
10110	Industrial Insurance Fund.....	713
10111	Unemployment Insurance Fund.....	714
10112	Health Care Fund.....	715
10133	Group Term Life and Long Term Disability Insurance Fund.....	716
10200	Parks and Recreation Fund.....	717
10398	Move Seattle Levy Fund.....	718
10410	Library Fund.....	719
10800	Seattle Streetcar Fund.....	720
11410	Seattle Center Fund.....	721
11430	McCaw Hall Fund.....	723
12010	Municipal Arts Fund.....	724
12100	Wheelchair Accessible Fund.....	725
12200	Short-Term Rental Tax Fund.....	726
12300	Election Voucher Fund .....	727
12400	Arts and Culture Fund.....	728
13000	Transportation Fund.....	729
16200	Human Services Fund.....	730
16400	Low-Income Housing Fund.....	731
16600	Office of Housing Fund.....	732
17857	Families and Education Levy Fund.....	733

## Fund and Funding Source Financial Plans

17861	Seattle Preschool Program.....	734
17871	Families, Education, Preschool and Promise Fund.....	735
18100	2012 Library Levy Fund .....	736
18200	2019 Library Levy Fund.....	737
18500	School Safety Traffic and Pedestrian Improvement Fund.....	738
19710	Metropolitan Park District Fund.....	739
19900	Seattle Transportation Benefit District Fund.....	740
30010	REET I Capital Project Fund.....	741
30020	REET II Capital Projects Fund.....	742
33130	Park Mitigation and Remediation Fund.....	743
33860	2008 Parks Levy Fund.....	744
34070	McCaw Hall Capital Reserve Fund.....	745
36000	King County Parks Levy Fund.....	746
41000	City Light Fund.....	747
43000	Water Fund.....	748
44010	Drainage and Wastewater Fund.....	749
45010	Solid Waste Fund.....	750
48100	Construction and Inspections Fund.....	751
50300	Finance and Administrative Services Fund.....	752
50321	Fleet Capital Fund.....	753
50322	Asset Preservation Fund.....	754
50410	Information Technology Fund.....	755
61040	Fireman’s Pension Fund.....	756
61060	Police Pension and Relief Fund.....	757
63000	Transit Benefit Fund.....	758
63100	Firefighter Health Care Fund.....	759
67600	FileLocal Agency Fund.....	760

General Fund (00100)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	71,750	79,017	138,164	58,328	32,189	165,326	290,649
Technical Adjustments	5,670	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	<i>77,420</i>	<i>79,017</i>	<i>138,164</i>	<i>58,328</i>	<i>32,189</i>	<i>165,326</i>	<i>290,649</i>
<b>Sources of Funds</b>							
Property Tax	320,736	345,085	340,888	356,740	365,938	374,791	374,791
Sales Tax	291,961	298,842	253,541	273,950	290,237	306,186	317,671
Business and Occupation Tax	302,682	296,939	256,359	263,570	277,812	287,479	303,989
Utility Tax	214,112	221,915	207,488	209,660	224,682	234,873	244,622
Other Taxes	55,521	24,104	12,466	17,016	12,373	8,108	8,199
Transportation Network Company Tax	0	9,655	0	5,022	11,491	12,334	12,719
Parking Meters	41,032	43,078	14,550	12,810	16,709	41,399	41,623
Court Fines and Forfeitures	61,854	27,127	43,800	49,925	52,711	52,426	52,426
Revenue from Other Public Entities	16,134	15,080	13,100	15,693	15,550	13,450	13,450
Service Charges & Reimbursements	32,407	26,024	7,472	11,455	12,881	12,881	12,881
Fund Balance Transfers (ERF, RSA, J&C, CRS-U)	17,387	50,431	3,656	73,020	0	0	0
Licenses, Permits, Interest Income and Other	71,890	46,160	65,753	64,464	69,709	68,159	69,131
Grants	15,573	9,214	12,268	13,340	11,910	11,728	11,728
Property Sale	0	66,500	66,500	0	0	0	0
Payroll Tax	0	0	0	214,284	233,911	242,051	255,952
Council Changes	0	2,533	0	0	0	0	0
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's	0	0	25,009	0	0	0	0
Revenues from Current Year legislated ordinances	0	0	190,304	0	0	0	0
<i>Source of Funds Total</i>	<i>1,441,289</i>	<i>1,482,686</i>	<i>1,513,155</i>	<i>1,580,950</i>	<i>1,595,914</i>	<i>1,665,866</i>	<i>1,719,183</i>
<b>Expenditures <sup>(1) (2)</sup></b>							
Arts, Culture & Recreation	(169,720)	(178,983)	(178,983)	(114,839)	(118,650)	(126,576)	(134,090)
Education & Human Services	(138,538)	(155,374)	(155,374)	(186,354)	(160,074)	(160,596)	(161,450)
Livable & Inclusive Communities	(61,828)	(85,415)	(85,415)	(65,811)	(54,816)	(55,595)	(56,583)
Public Safety	(739,148)	(750,910)	(750,910)	(709,082)	(730,207)	(773,590)	(793,035)
Utilities, Transportation & Environment	(63,297)	(67,339)	(67,339)	(87,841)	(74,447)	(84,132)	(87,901)
Administration	(202,617)	(259,080)	(259,080)	(409,474)	(301,415)	(306,367)	(309,593)
Emergency Fund Contribution <sup>(3)</sup>	(1,707)	(1,922)	(1,922)	(33,687)	(11,185)	(15,355)	(5,902)
Revenue Stabilization Fund Contribution <sup>(3)</sup>	(3,689)	(3,007)	(3,007)	0	(11,982)	(18,331)	(10,703)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's	0	0	(17,307)	0	0	0	0
2019 Grant/Svc Contract/Capital CFD's	0	0	(25,729)	0	0	0	0
2020 Supplemental Changes	0	0	(47,926)	0	0	0	0
<i>Total Expenditures</i>	<i>(1,380,544)</i>	<i>(1,502,030)</i>	<i>(1,592,991)</i>	<i>(1,607,088)</i>	<i>(1,462,777)</i>	<i>(1,540,543)</i>	<i>(1,559,258)</i>
<i>Ending Fund Balance</i>	<i>138,164</i>	<i>59,672</i>	<i>58,328</i>	<i>32,189</i>	<i>165,326</i>	<i>290,649</i>	<i>450,574</i>
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(17,307)						
2019 Grant/Svc Contract/Capital CFD Revenues	25,009						
2019 Grant/Svc Contract/Capital Expenditure CFD's							
	(25,729)						
Legislated Cfdw (incl EDI), AWI	(50,658)						
<b>Planning Reserves</b>							
AWI Reserves	0	(40,599)	(4,159)	(15,220)	(45,844)	(81,505)	(153,228)
State Leave Benefit Reserves	0	(9,299)	()	(4,482)	(4,301)	(4,428)	(4,663)
Other Planning Reserves	(8,776)	(9,762)	(4,127)	(12,487)	(14,472)	(16,457)	(18,442)
Reserve for emerging community priorities <sup>(5)</sup>	0	0	0	0	(100,000)	(200,000)	(300,000)
<i>Total Reserves</i>	<i>(77,461)</i>	<i>(59,660)</i>	<i>(8,286)</i>	<i>(32,189)</i>	<i>(164,616)</i>	<i>(302,389)</i>	<i>(476,333)</i>
<i>Ending Unreserved Fund Balance</i>	<i>60,703</i>	<i>12</i>	<i>50,041</i>	<i>1</i>	<i>709</i>	<i>(11,741)</i>	<i>(25,759)</i>

<sup>(1)</sup> 2019 Actual and 2020 Adopted expenditures have been recast to reflect a realignment of department groupings as displayed in the 2021 Proposed budget book.

<sup>(2)</sup> 2019 Actual and 2020 Adopted expenditures reflect expenditures for departments that receive General Fund (GF) transfers from Finance General (FG) in the department receiving the transfer instead of FG. These departments include: the Office of Labor Standards, Firefighters' Pension, Police Pension, Seattle Public Library and Finance & Administrative Services.

<sup>(3)</sup> 2023 and 2024 expenditures reflect 2.3% and 2.0% inflation of labor costs, respectively. Additionally, expenditures relevant only to 2021 or 2022 are removed.

<sup>(4)</sup> Emergency and Revenue Stabilization Fund contributions would normally roll up under "Administration" but are called out separately to provide additional visibility given heavy reliance on these reserve funds during the COVID-19 Pandemic.

<sup>(5)</sup> This reserve is a placeholder to designed to address the ongoing needs for BIPOC communities, as identified through ongoing public processes, and some portion of the spending priorities identified by Council when adopting the City's new payroll tax.

Judgment/Claims Fund (00126)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	8,454	54	8,612	10,612	10,612	11,570	13,838
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	8,454	54	8,612	10,612	10,612	11,570	13,838
<b>Sources of Funds</b>							
Legal Service Fees	495	0	0	0	0	0	0
City Litigation Recoveries	13	7,782	7,782	7,782	7,937	8,096	8,258
Other Judgments & Settlements	13,862	20,438	20,438	19,788	21,142	23,345	23,812
Miscellaneous Revs-Other Rev	0	0	0	0	0	0	0
Operating Transfers In	5,000	0	0	0	0	0	0
<i>Source of Funds Total</i>	19,370	28,220	28,220	27,570	29,079	31,441	32,070
<b>Expenditures</b>							
Judgment & Claims Claims	(7,205)	(3,524)	(3,524)	(3,524)	(3,595)	(3,685)	(3,777)
Judgment & Claims Litigation	(10,671)	(23,487)	(21,487)	(22,837)	(23,293)	(24,225)	(25,194)
Judgment & Claims General	0	(88)	(88)	(88)	(90)	(92)	(95)
Judgment & Claims Police Action	(1,335)	(1,121)	(1,121)	(1,121)	(1,143)	(1,172)	(1,201)
<i>Total Expenditures</i>	(19,211)	(28,220)	(26,220)	(27,570)	(28,121)	(29,174)	(30,267)
<i>Ending Fund Balance</i>	8,612	54	10,612	10,612	11,570	13,838	15,642
<i>Ending Unreserved Fund Balance</i>	8,612	54	10,612	10,612	11,570	13,838	15,642

NOTES:

Revenue from 'Other Judgments and Settlements' increases to a 70% confidence level in 2021, 80% in 2022 and 90% in 2023.  
 Expenditures in 'Litigation' increase for 4% each year to account for an increase in future settlements and judgments.

**Sweetened Beverage Tax Fund (00155)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	11,036	4,018	17,194	103	118	1,328	4,343
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	11,036	4,018	17,194	103	118	1,328	4,343
<b>Sources of Funds</b>							
Sweetened Beverage Tax	24,173	24,329	15,367	20,772	21,812	23,970	24,329
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			0	0	0	0	0
Revenues from Current Year legislated ordinances			0	0	0	0	0
<i>Source of Funds Total</i>	24,173	24,329	15,367	20,772	21,812	23,970	24,329
<b>Expenditures</b>							
Office of City Auditor	(570)	(500)	(500)	(500)	0	0	0
Office of Sustainability & Environment	(5,180)	(6,719)	(6,719)	(5,930)	(6,048)	(6,169)	(6,293)
Department of Education and Early Learning	(6,122)	(9,240)	(9,240)	(7,808)	(6,434)	(6,563)	(6,694)
Human Services Department	(5,993)	(5,885)	(5,885)	(4,743)	(4,838)	(4,935)	(5,033)
Department of Parks and Recreation	(150)	(600)	(600)	(303)	(309)	(315)	(321)
Department of Neighborhoods	0	(3,225)	(3,225)	(1,473)	(2,973)	(2,973)	(2,973)
Finance General (Worker Retraining)		(500)					
<b>Budget Adjustments</b>							
Office of City Auditor			(450)				
Office of Sustainability & Environment			(5,149)				
Department of Education and Early Learning			(5,115)				
Human Services Department			787				
Department of Parks and Recreation			413				
Department of Neighborhoods			3,225				
Finance General - Worker Retraining							
<i>Total Expenditures</i>	(18,015)	(26,668)	(32,458)	(20,757)	(20,602)	(20,955)	(21,314)
<i>Ending Fund Balance</i>	17,194	1,679	103	118	1,328	4,343	7,357
<b>Financial Reserves</b>							
Auditor (ENC)	(450)						
Office of Sustainability & Environment (ENC)	(205)						
Office of Sustainability & Environment (CFD)	(400)						
Department of Education and Early Learning (ENC)	(6,101)						
Department of Education and Early Learning (CFD)	(595)						
Human Services Department (ENC)	(367)						
Human Services Department (CFD)	0						
Finance General - Worker Retraining (CFD)	(1,000)						
2019 Grant/Svc Contract/Capital CFD Revenues	0						
2019 Grant/Svc Contract/Capital Expenditure CFD's	0						
<b>Planning Reserves</b>							
Worker Retraining Requirement	0	0	0	0	(1,500)	(1,500)	(1,500)
Revenue Stabilization Reserve	0	(2,000)	0	0	0	(2,000)	(2,000)
<i>Total Reserves</i>	(9,118)	(2,000)	0	0	(1,500)	(3,500)	(3,500)
<i>Ending Unreserved Fund Balance</i>	8,076	(321)	103	118	(172)	843	3,857

<sup>1</sup>In 2018-2019, the Sweetened Beverage Tax was deposited in the General Fund and recorded as a Funding Source. City departments hold expenditure authority in the General Fund through 2019. In 2020, per Ordinance 125886, all SBT revenues and appropriations have moved to a new Sweetened Beverage Tax Fund.

<sup>2</sup>2022-2024 expenditure projections are net one-time 2021 expenditures and assume across-the-board 2% growth. Direct benefit investments and grant funds are not automatically adjusted for inflation.

<sup>3</sup>The Sweetened Beverage Tax ordinance calls for "up to" \$1.5 million to be set aside for worker retraining by 2022. An allocation for this amount is shown as a planning reserve starting in 2022.

<sup>4</sup>Reserve targets may exceed projected fund balance due to underspend assumptions.

Cumulative Reserve Subfund - Unrestricted (00164)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	22,259	3,960	14,296	4,408	4,854	4,949	5,047
Technical Adjustments	(2,093)	0					
<i>Revised Beginning Fund Balance</i>	20,166	3,960	14,296	4,408	4,854	4,949	5,047
<b>Sources of Funds</b>							
Street Vacation Fees		6,865	8,685	2,515	0	0	0
State Grants	350	0	0	0	0	0	0
Federal Grants	641	0	169	0	0	0	0
Investment Earnings	3,748	2,200	1,200	1,050	1,400	1,400	1,400
Miscellaneous Revenues	20	150	150	150	153	156	159
<i>Source of Funds Total</i>	4,759	9,215	10,204	3,715	1,553	1,556	1,559
<b>Expenditures</b>							
Debt Service Payments	(2,854)	(2,634)	(2,634)	(3,032)	(1,216)	(1,211)	(1,077)
Capital Project Spending	(7,667)	(444)	(614)	(95)	(97)	(99)	(101)
Tenant Relocation Assistance - Admin costs	(107)	(142)	(142)	(142)	(144)	(148)	(152)
Support to Operating Departments	0	(4,550)	(6,613)	0	0	0	0
Transfer to General Fund	0	(2,242)	(2,242)	0	0	0	0
<b>Budget Adjustments</b>							
2019 Grant/Svc Contract/Capital CFD's			(7,848)	0	0	0	0
2020 Supplemental Changes			0	0	0	0	0
<i>Total Expenditures</i>	(10,628)	(10,012)	(20,093)	(3,269)	(1,458)	(1,458)	(1,329)
<i>Ending Fund Balance</i>	14,296	3,163	4,408	4,854	4,949	5,047	5,277
<b>Financial Reserves</b>							
2019 Grant/Svc Contract/Capital Expenditure CFD's	(8,606)						
<b>Planning Reserves</b>							
King County Levy - Unallocated	(623)	(623)	(623)	(623)	(623)	(623)	(623)
Parks Settlement Reserve	(440)	(440)	(440)	(440)	(440)	(440)	(440)
WaterFront LID Reserve - City's Share	(2,100)	(2,100)	0	0	0	0	0
Waterfront Pier 58 Reserve			(3,345)	(3,791)	(3,791)	(3,791)	(3,791)
<i>Total Reserves</i>	(11,769)	(3,163)	(4,408)	(4,854)	(4,854)	(4,854)	(4,854)
<i>Ending Unreserved Fund Balance</i>	2,527	()	()	()	95	193	423

Revenue Stabilization Fund (00166)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Legislated	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>								
Beginning Fund Balance	50,224	57,764	57,764	57,764	31,742	6,042	18,024	36,355
Technical Adjustments	0	0						
<i>Revised Beginning Fund Balance</i>	50,224	57,764	57,764	57,764	31,742	6,042	18,024	36,355
<b>Sources of Funds</b>								
General Fund Contributions	7,540	3,007	3,007	3,007	0	11,982	18,331	10,703
<b>Budget Adjustments</b>								
Associated Revenues from 2019 CFD's			0	0	0	0	0	0
Revenues from Current Year legislated ordinances			0	0	0	0	0	0
<i>Source of Funds Total</i>	7,540	3,007	3,007	3,007	0	11,982	18,331	10,703
<b>Expenditures</b>								
Expenses	0	0	0	0	(25,700)	0	0	0
<b>Budget Adjustments</b>								
2019 Encumbrance CFD's					0	0	0	0
2019 Grant/Svc Contract/Capital CFD's					0	0	0	0
2020 Supplemental Changes				(29,030)	0	0	0	0
<i>Total Expenditures</i>	0	0	0	(29,030)	(25,700)	0	0	0
<i>Ending Fund Balance</i>	57,764	60,772	60,772	31,742	6,042	18,024	36,355	47,058
<b>Financial Reserves</b>								
2019 Encumbrance CFD's	0							
2019 Grant/Svc Contract/Capital CFD Revenues	0							
2019 Grant/Svc Contract/Capital Expenditure CFD's	0							
<i>Total Reserves</i>	0	0	0	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	57,764	60,772	60,772	31,742	6,042	18,024	36,355	47,058

Office of Labor Standards Fund (00190)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	266	-	2,165	1,427	427	396	385
<i>Revised Beginning Fund Balance</i>	266	-	2,165	1,427	427	396	385
<b>Revenues</b>							
General Fund Transfer*	7,907	6,865	6,604	6,276	7,349	7,496	7,646
Investment Earnings	-	-	-	-	-	-	-
<i>Source of Funds Total</i>	7,907	6,865	6,604	6,276	7,349	7,496	7,646
<b>Expenditures</b>							
Office of Labor Standards	(4,584)	(4,765)	(4,765)	(5,176)	(5,080)	(5,207)	(5,337)
Community Outreach and Education Fund Contracts	(1,328)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Business Outreach and Education Fund Contracts	(97)	(600)	(600)	(600)	(800)	(800)	(800)
Encumbrance Carryforwards	-	-	(639)	-	-	-	-
AWI Carryforwards	-	-	(99)	-	-	-	-
2020 Mid-year Reductions	-	-	261	-	-	-	-
<i>Total Expenditures</i>	(6,008)	(6,865)	(7,342)	(7,276)	(7,380)	(7,507)	(7,637)
<i>Ending Fund Balance</i>	2,165	-	1,427	427	396	385	394
<b>Financial Reserves</b>							
2019 Encumbrance Carryforwards	(639)	-	-	-	-	-	-
2019 AWI Carryforwards	(99)	-	-	-	-	-	-
<i>Total Reserves</i>	(738)	-	-	-	-	-	-
<i>Ending Unreserved Fund Balance</i>	1,427	-	1,427	427	396	385	394

\*The 2021 Budget includes a one-time use of Fund balance of \$1,000,000 in lieu of General Fund transfer. The 2022 projection assumes that the General Fund transfer of



**Cable Television Franchise Subfund (10101)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	1,096	0	(22)	768	741	525	(241)
Technical Adjustments	24	0					
<i>Beginning Unreserved Fund Balance</i>	1,120	0	(22)	768	741	525	(241)
<b>Sources of Funds</b>							
Franchise Fees <sup>1</sup>	7,123	6,732	6,759	6,550	6,146	5,767	5,411
PEG Support Fees	648	611	590	572	537	504	473
Misc. Revenues/Rebates <sup>2</sup>	127	0	15	0	0	0	0
Interest Earnings	(14)	0	22	22	20	20	0
2018 True Up <sup>3</sup>	533	0	0	0	0	0	0
2019 True Up <sup>3</sup>	0	0	593	0	0	0	0
2020 True Up <sup>3</sup>	0	0	797	0	0	0	0
Interfund Loan <sup>4</sup>	600	0	700	0	0	0	0
<i>Source of Funds Total</i>	9,017	7,343	9,475	7,144	6,703	6,291	5,884
<b>Expenditures</b>							
Leadership & Administration BSL	(1,256)	0	0	0	0	0	0
Engineering & Operations BSL	0	0	0	0	0	0	0
Digital Engagement BSL	(6,823)	0	0	0	0	0	0
Security, Risk & Compliance BSL	0	0	0	0	0	0	0
Applications Services BSL	(888)	0	0	0	0	0	0
Capital Improvement Projects BSL	(503)	0	0	0	0	0	0
Client Services Management BSL	0	0	0	0	0	0	0
IT Initiatives BSL	(47)	0	0	0	0	0	0
One-Time/Special Projects	0	0	0	0	0	0	0
Support to Library Digital Equity	(642)	0	0	0	0	0	0
<b>2020 Reorg BSLs</b>							
Leadership and Administration BSL	0	(1,005)	(1,005)	(953)	(985)	(1,005)	(1,025)
Technology Infrastructure BSL	0	(2)	(2)	0	0	0	0
Frontline Services & Workplace BSL	0	(5,009)	(5,009)	(5,527)	(5,228)	(5,333)	(5,439)
Digital Security & Risk BSL	0	0	0	0	0	0	0
Applications BSL	0	(717)	(717)	(298)	(302)	(308)	(314)
Capital Improvement Projects BSL	0	(385)	(385)	(337)	(345)	(352)	(359)
Client Solutions BSL	0	(225)	(225)	(57)	(58)	(59)	(60)
Interfund Loan Payback <sup>5</sup>	0	682	(1,341)	0	0	0	0
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's				0	0	0	0
2019 Grant/Svc Contract/Capital CFD's				0	0	0	0
2020 Supplemental Changes				0	0	0	0
<i>Total Expenditures</i>	(10,159)	(6,661)	(8,685)	(7,171)	(6,919)	(7,057)	(7,198)
<i>Ending Fund Balance</i>	(22)	682	768	741	525	(241)	(1,556)
<b>Planning Reserves</b>							
Interfund Loan Payback	0	(682)	0	0	0	0	0
<i>Total Reserves</i>	0	(682)	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	(22)	0	768	741	525	(241)	(1,556)

**Assumptions:**

<sup>1</sup>Revenue projections reflect a continuing decline in Franchise Fee and associated PEG revenues and assumes CenturyLink franchise fee or PEG revenues end after 2020.

<sup>2</sup>Revenues came from Comcast grants for the Digital Equity Initiative in FY 2016-2019. 2019 includes \$40,000 for one-time fees for CenturyLink "Center closure fee" related to closing CenturyLink's Seattle Service Center. 2019 is the final year for all of these funds.

<sup>3</sup>This represents the transfer from ITD Fund 50410. The refunds from FY 2018 and 2019 are the final numbers. The refund shown for FY 2020 is preliminary, based on planned underspending.

<sup>4</sup>The Cable Fund borrowed \$600,000 from Fund 50410 effective at year-end 2019 and another \$700,000 at the beginning of 2020. The interfund loan funds are not true revenue.

<sup>5</sup>Repayment of the loan from Fund 50410 is planned for year-end 2020.

Emergency Fund (10102)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Legislated	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>								
Beginning Fund Balance	63,245	64,952	64,952	64,952	47,110	33,747	44,932	60,287
Technical Adjustments	0	0						
<i>Revised Beginning Fund Balance</i>	63,245	64,952	64,952	64,952	47,110	33,747	44,932	60,287
<b>Sources of Funds</b>								
General Fund Contributions	1,707	1,922	1,922	1,922	33,687	11,185	15,355	5,902
<b>Budget Adjustments</b>								
Associated Revenues from 2019 CFD's			0	0	0	0	0	0
Revenues from Current Year legislated ordinances			0	0	0	0	0	0
<i>Source of Funds Total</i>	1,707	1,922	1,922	1,922	33,687	11,185	15,355	5,902
<b>Expenditures</b>								
Expenses	0	0	0	0	(47,050)	0	0	0
<b>Budget Adjustments</b>								
2019 Encumbrance CFD's					0	0	0	0
2019 Grant/Svc Contract/Capital CFD's								
			0	0	0	0	0	0
2020 Supplemental Changes			(57,000)	(19,764)	0	0	0	0
<i>Total Expenditures</i>	0	0	(57,000)	(19,764)	(47,050)	0	0	0
<i>Ending Fund Balance</i>	64,952	66,875	9,875	47,110	33,747	44,932	60,287	66,190
<b>Financial Reserves</b>								
2019 Encumbrance CFD's	0							
2019 Grant/Svc Contract/Capital CFD Revenues								
	0							
2019 Grant/Svc Contract/Capital Expenditure CFD's	0							
<i>Total Reserves</i>	0	0	0	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	64,952	66,875	9,875	47,110	33,747	44,932	60,287	66,190

**Industrial Insurance Fund (10110)**

Amounts in \$1,000s	2019 Actual	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	6,331	5,292	7,201	5,045	4,912	4,912	4,912
Technical Adjustments							
<i>Revised Beginning Fund Balance</i>	6,331	5,292	7,201	5,045	4,912	4,912	4,912
<b>Sources of Funds</b>							
Department Contributions	22,024	23,580	23,430	23,808	25,094	26,398	27,887
<i>Source of Funds Total</i>	22,024	23,580	23,430	23,808	25,094	26,398	27,887
<b>Expenditures</b>							
Claims	(12,511)	(14,248)	(16,255)	(14,476)	(15,360)	(16,392)	(17,600)
Pension Payout (Rate Funded Departments)	0	(500)	(500)	(500)	(500)	(500)	(500)
Labor & Industries Assessments/Insurance	(4,765)	(5,178)	(5,178)	(4,908)	(5,055)	(5,207)	(5,363)
Administration	(3,878)	(3,653)	(3,653)	(4,057)	(4,179)	(4,299)	(4,423)
<i>Total Expenditures</i>	(21,154)	(23,580)	(25,586)	(23,941)	(25,094)	(26,398)	(27,887)
<i>Ending Fund Balance</i>	7,201	5,292	5,045	4,912	4,912	4,912	4,912
<b>Planning Reserves</b>							
Policy Reserve (25% of Claims)	(3,128)	(3,562)	(4,064)	(3,619)	(3,840)	(4,098)	(4,400)
<i>Total Reserves</i>	(3,128)	(3,562)	(4,064)	(3,619)	(3,840)	(4,098)	(4,400)
<i>Ending Unreserved Fund Balance</i>	4,074	1,730	981	1,293	1,072	814	512

Unemployment Insurance (10111)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Legislated	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>								
Beginning Fund Balance	1,196	996	1,062	1,062	598	568	538	825
Technical Adjustments	0	0						
<i>Revised Beginning Fund Balance</i>	1,196	996	1,062	1,062	598	568	538	825
<b>Sources of Funds</b>								
Unemployment Compensation Contributions	2,127	2,130	2,130	2,130	4,706	2,606	2,467	2,516
Federal Reimbursement				1,850				
<i>Source of Funds Total</i>	2,127	2,130	2,130	3,980	4,706	2,606	2,467	2,516
<b>Expenditures</b>								
Claims	(2,232)	(2,100)	(2,100)	(4,414)	(4,706)	(2,606)	(2,150)	(2,204)
Services	(28)	(30)	(30)	(30)	(30)	(30)	(30)	(31)
<i>Total Expenditures</i>	(2,261)	(2,130)	(2,130)	(4,444)	(4,736)	(2,636)	(2,180)	(2,235)
<i>Ending Fund Balance</i>	1,062	996	1,062	598	568	538	825	1,107
<b>Planning Reserves</b>								
Contingency Reserves	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
<i>Total Reserves</i>	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
<i>Ending Unreserved Fund Balance</i>	562	496	562	98	68	38	325	607

**Health Care Fund (10112)**

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	76,931	72,130	85,516	92,265	92,265	92,169	90,096
Technical Adjustments	334	0					
<i>Revised Beginning Fund Balance</i>	77,265	72,130	85,516	92,265	92,265	92,169	90,096
<b>Sources of Funds</b>							
Department Contributions (1)	209,160	225,816	222,316	229,467	246,078	262,073	279,108
Employee Contributions	33,668	29,493	29,493	39,456	40,700	41,514	42,344
Miscellaneous	6,910	6,635	6,635	6,747	6,403	6,563	6,727
<i>Source of Funds Total</i>	249,738	261,944	258,444	275,670	293,181	310,150	328,179
<b>Expenditures</b>							
Healthcare Claims (2) (3)	(239,131)	(257,965)	(245,965)	(272,901)	(290,332)	(309,203)	(329,301)
Professional Services	(2,355)	(5,730)	(5,730)	(2,770)	(2,946)	(3,019)	(3,095)
<i>Total Expenditures</i>	(241,487)	(263,695)	(251,695)	(275,670)	(293,277)	(312,222)	(332,396)
<i>Ending Fund Balance</i>	85,516	70,379	92,265	92,265	92,169	90,096	85,879
<b>Planning Reserves</b>							
Health Care Claims Reserve	(85,516)	(70,379)	(92,265)	(92,265)	(92,169)	(90,096)	(85,879)
<i>Total Reserves</i>	(85,516)	(70,379)	(92,265)	(92,265)	(92,169)	(90,096)	(85,879)
<i>Ending Unreserved Fund Balance</i>	0		0	0	0	0	0

**Footnotes**

(1) 2020 Revised Department Contributions are reduced \$3.5 million to reflect the intention of the Mayor to use City controlled Health Care Fund claims reserve balance to meet these required contributions.

(2) Healthcare claims costs increase at a significantly greater rate than most other costs in our economy. We have assumed 6.5% annual growth for this financial plan in 2023 and 2024. Departmental contributions are assumed to grow at the same rate.

(3) 2020 Revised Healthcare Claims assume an estimated \$12 million decrease. Due to COVID-19 employees are deferring or otherwise not pursuing various procedures or care.

**Group Term Life Fund (10113)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	960	989	995	1,013	1,013	1,013	979
Technical Adjustments	12	0					
<i>Revised Beginning Fund Balance</i>	972	989	995	1,013	1,013	1,013	979
<b>Sources of Funds</b>							
Interest	27	18	18	18	18	18	18
Employee Contributions - GTL & AD&D	3,482	3,572	3,572	3,572	3,572	3,644	3,717
Employee Contributions - LTD	2,207	2,269	2,269	2,269	2,269	2,314	2,361
Department Contributions - GTL	538	550	550	550	550	561	572
Department Contributions - LTD	236	254	254	254	254	259	265
<i>Source of Funds Total</i>	6,489	6,663	6,663	6,663	6,663	6,797	6,933
<b>Expenditures</b>							
GTL - Group Term Life Ins. & ADD	(4,019)	(4,123)	(4,123)	(4,140)	(4,140)	(4,244)	(4,350)
LTD - long Term Disability	(2,448)	(2,523)	(2,523)	(2,523)	(2,523)	(2,586)	(2,651)
<i>Total Expenditures</i>	(6,466)	(6,646)	(6,646)	(6,663)	(6,663)	(6,830)	(7,001)
<i>Ending Fund Balance</i>	995	1,007	1,013	1,013	1,013	979	911
<b>Planning Reserves</b>							
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	995	1,007	1,013	1,013	1,013	979	911

Park and Recreation Fund (10200)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	9,572	6,369	23,587	6,265	6,344	5,513	3,752
Technical Adjustments	(292)	0					
<i>Revised Beginning Fund Balance</i>	<b>9,280</b>	<b>6,369</b>	<b>23,587</b>	<b>6,265</b>	<b>6,344</b>	<b>5,513</b>	<b>3,752</b>
<b>Sources of Funds</b>							
Athletic Facility Fees	3,272	4,038	4,038	2,198	4,038	4,038	4,038
Building/Oth Space Rent	0	72	72	72	72	72	72
Concession Proceeds	147	80	80	80	80	80	80
Exhibit Admission Charges	58	569	569	569	569	569	569
General Government-Other Rev	20,304	4,024	4,024	2,524	2,524	2,524	2,524
Lt Space/Facilities Leases	3,215	1,006	1,006	669	1,026	1,047	1,067
Miscellaneous Revs-Other Rev	(2,493)	891	891	857	891	891	891
Other Private Contrib & Dons	204	8,775	8,775	452	452	452	452
Other Rents & Use Charges	1,209	798	798	747	798	798	798
Parking Fees	77	79	79	40	79	79	79
Recoveries	3,424	1,076	1,076	1,076	1,076	1,076	1,076
Recreation Education Fees	3,313	4,288	4,288	1,628	4,288	4,288	4,288
Recreation Activities Fees	12,497	12,644	12,644	12,916	12,644	12,644	12,644
Recreation Admission Fees	2,365	2,449	2,449	725	2,449	2,449	2,449
Recreation Shared Revs Arc	661	1,013	1,013	384	1,013	1,013	1,013
Resource Recovery Rev	53	3,326	3,326	2,990	3,326	3,326	3,326
Sales Of Merchandise	0	27	27	13	27	27	27
St Space Facilities Rentals	5,327	4,957	4,957	1,817	5,056	5,157	5,260
Community Dev Block Grant	611	1,508	1,508	808	808	808	808
Capital Contributions	0	0	0	1,005	0	0	0
COVID-19 Planning Program	0	0	0	6,420	0	0	0
Interest Earned	618	0	0	0	0	0	0
Unrealized Gains/Losses	(334)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Revenues Associated with Capital Carryforward	0	0	13,699	0	0	0	0
Revenues from Grant Carryforward	0	0	98	0	0	0	0
Revenues from Current Year Supplemental Legislation	0	0	6,047	0	0	0	0
Revenues from Current Year Stand-alone Legislation	0	0	70	0	0	0	0
Revenue Changes due to COVID-19 Pandemic	0	0	(19,200)	0	0	0	0
CDBG Administrative Adjustments	0	0	(660)	0	0	0	0
<i>Source of Funds Total</i>	<b>54,530</b>	<b>51,621</b>	<b>51,676</b>	<b>37,990</b>	<b>41,217</b>	<b>41,338</b>	<b>41,463</b>
<b>Expenditures</b>							
Leadership and Administration	(1,443)	(2,280)	(2,280)	(1,995)	(2,297)	(2,354)	(2,413)
Park and Facilities Maintenance	(5,220)	(6,364)	(6,364)	(2,931)	(4,982)	(5,107)	(5,234)
Departmentwide Programs	(2,341)	(2,359)	(2,359)	(7,801)	(8,303)	(8,510)	(8,723)
Parks & Open Space	(3,300)	(1,974)	(1,974)	0	0	0	0
Recreation Facility Programs	(10,147)	(12,225)	(12,225)	(4,297)	(12,001)	(12,301)	(12,608)
Seattle Conservation Corps	(3,232)	(3,430)	(3,430)	0	0	0	0
Golf Course Programs	(11,662)	(12,300)	(12,300)	(12,381)	(12,381)	(12,690)	(13,008)
Zoo and Aquarium Programs	(6)	(104)	(104)	(104)	(104)	(106)	(109)
Building for the Future	(969)	(10,150)	(10,150)	(900)	(900)	(923)	(946)
Debt and Special Funding	(269)	(168)	(168)	(168)	(168)	(172)	(177)
Fix It First	(1,633)	(1,763)	(1,763)	(913)	(913)	(936)	(959)
COVID-19 Planning Program	0	0	0	(6,420)	0	0	0
<b>Budget Adjustments</b>							
2019 Grant Carryforward	0	0	(67)	0	0	0	0
2019 Capital Carryforward	0	0	(16,342)	0	0	0	0
2019 AWI/SPFML Carryforward	0	0	(1,289)	0	0	0	0
Current Year Supplemental Changes	0	0	(17,973)	0	0	0	0
Current Year Stand-alone Legislation	0	0	(70)	0	0	0	0
Changes due to COVID-19 Pandemic	0	0	19,200	0	0	0	0
CDBG Administrative Adjustments	0	0	660	0	0	0	0
<i>Total Expenditures</i>	<b>(40,223)</b>	<b>(53,117)</b>	<b>(68,998)</b>	<b>(37,911)</b>	<b>(42,048)</b>	<b>(43,099)</b>	<b>(44,177)</b>
<i>Ending Fund Balance</i>	<b>23,587</b>	<b>4,873</b>	<b>6,265</b>	<b>6,344</b>	<b>5,513</b>	<b>3,752</b>	<b>1,038</b>
<b>Financial Reserves</b>							
Restricted Fund Balance (Capital Carryforward)	(16,342)	0	0	0	0	0	0
Golf Reserve	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	0	0
Athletic Field Operating Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
SPU Reservoir Use Fees	(600)	(600)	(600)	(600)	(600)	(600)	(600)
Cash Flow Reserve	(2,518)	(2,023)	(2,023)	(2,500)	(2,500)	(2,500)	(2,500)
Encampment Cleanup Reserve		(500)	(500)	0	0	0	0
Tree Remediation Funding Reserve	(350)	(250)	(250)	(150)	(50)	0	0
<i>Total Reserves</i>	<b>(21,310)</b>	<b>(4,873)</b>	<b>(4,873)</b>	<b>(4,750)</b>	<b>(4,650)</b>	<b>(3,600)</b>	<b>(3,600)</b>
<i>Ending Unreserved Fund Balance</i>	<b>2,277</b>	<b>( )</b>	<b>1,392</b>	<b>1,594</b>	<b>863</b>	<b>152</b>	<b>(2,562)</b>

**Footnotes for 2021 Proposed Budget**

The 2021 Adopted Budget transfers \$6,420,480 of Park Fund revenues and expenditures into a technical COVID-19 Planning Program; this results in an artificial inflation of SPR's total revenues and expenditures in this financial plan. This technical transfer has been called out in a separate row, allowing the source of funds and BSLs to correctly reflect anticipated revenue losses due to the COVID-19 pandemic and corresponding reductions/underspend in 2021.

The 2021 Adopted Budget renames the Cost Center M&R BSL to Park and Facilities Maintenance, eliminates the Park & Open Space BSL, and moves the Seattle Conservation Corps BSL into Departmentwide Programs.

<sup>1</sup>SPR received \$2,040,000 GF backed by the Coronavirus Relief Fund (CRF) to help fund increased expenses associated with the Social Distance Ambassador program; these funds will offset Park Fund expenditures. This excess appropriation will lapse at year-end.

The outyears of the financial plan do not make any assumptions regarding increases to SPR's fees and charges. Once the City emerges from the Covid-19 pandemic, SPR will assess its fees & charges to consider inflationary and/or other changes.

Move Seattle Levy (10398)

Amounts in \$1,000s	2019 Actuals	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected	2025 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	77,273	69,366	7,665	754	678	704	1,024
Technical Adjustments	0	0	0	0	0	0	0
<b>Revised Beginning Fund Balance</b>	<b>77,273</b>	<b>69,366</b>	<b>7,665</b>	<b>754</b>	<b>678</b>	<b>704</b>	<b>1,024</b>
<b>Sources of Funds</b>							
10398 - Move Seattle Levy Revenue	102,022	100,297	103,234	106,142	108,359	110,621	0
<b>Source of Funds Total</b>	<b>102,022</b>	<b>100,297</b>	<b>103,234</b>	<b>106,142</b>	<b>108,359</b>	<b>110,621</b>	<b>0</b>
<b>Expenditures</b>							
<u>Safe Routes</u>							
01. Safety Corridors	(4,553)	(4,149)	(2,029)	(2,532)	(1,695)	(1,980)	(122)
02. Safe Routes to School	(509)	(1,106)	0	0	(800)	(800)	0
03. Markings	(512)	(1,301)	(1,299)	(1,297)	(492)	(501)	0
04. Transportation Operations	(3,784)	(6,636)	(8,345)	(8,187)	(4,644)	(4,804)	0
05. Bicycle Safety	(9,346)	(13,153)	(6,205)	(5,577)	(2,340)	(1,966)	0
06. Sidewalk Safety Repair	(2,026)	(780)	(3,064)	(3,851)	(1,121)	(199)	(42)
07. Curb Ramps & Crossings	(2,835)	(3,407)	(5,072)	(9,169)	(9,195)	(8,563)	0
08. Neighborhood Street Fund	(2,733)	(2,360)	(5,081)	(1,011)	(2,334)	(5,916)	(53)
<u>Maintenance &amp; Repair</u>							
09. Arterial Roadway Maintenance	(34,843)	(31,984)	(2,743)	(13,130)	(20,946)	(37,779)	0
10. Paving Spot Improvements	(3,462)	(2,097)	(4,674)	(2,680)	(3,650)	(3,734)	0
11. Bridge Repair Backlog	(2,678)	(5,252)	(5,189)	(5,188)	(2,855)	(3,912)	0
12. Bridge Seismic Improvements	(6,199)	(21,584)	(6,480)	(5,205)	(14,204)	(10,966)	0
13. Bridge Replacement, Fairview	(2,280)	(12,106)	(3,008)	(275)	(30)	(63)	0
14. Bridge Replacement, Planning & Design	(2,212)	(6,651)	0	0	0	(2,923)	0
15. Stairway Maintenance	(447)	(393)	(541)	(551)	(561)	(572)	(16)
16. Tree Planting & Trimming	(2,175)	(3,702)	(5,961)	(5,957)	(2,314)	(2,360)	0
17. Drainage Partnership, SPU South Park	(520)	(2,279)	(7,137)	0	0	0	0
<u>Congestion Relief</u>							
Multimodal Improvements (total)	(13,226)	(12,839)	(8,007)	(12,746)	(9,183)	(5,104)	0
18a. BRT Concept Design	(232)	(400)	(239)	0	0	0	0
18b. Roosevelt Multimodal Corridor	(881)	(2,786)	(165)	(134)	0	0	0
18c. 23rd Avenue Corridor Impr	(4,860)	(738)	0	()	0	0	0
18d. Delridge Multimodal Impr	(1,496)	(3,098)	(1,297)	(2,569)	0	0	0
18e. Burke-Gilman Trail Ext	(2,266)	(3,375)	(250)	(2,029)	0	0	0
18f. Fauntleroy Way SW Grn Blvd	(112)	(96)	0	0	0	0	0
18g. Madison Street BRT	(1,742)	70	(2,300)	(2,500)	0	(4,918)	0
18h. Rainier/Jackson MultiMod Corr	(774)	(799)	(2,088)	(1,886)	0	0	0
18i. Market / 45th Multimodal Corri	(466)	(831)	(535)	(984)	(5,508)	(106)	0
18j. Route 40 Northgate to Downtown	(389)	(755)	(833)	(1,999)	(3,675)	(80)	0
18k. Route 48 South Electrification	(8)	(32)	0	0	0	0	0
18l. Route 48 Transit-Plus Multimodal Corridor	0	0	(300)	(645)	0	0	0
19. Traffic Signal Timing Improvements	(1,116)	(4,845)	(7,008)	(6,983)	(2,243)	(3,292)	(132)
20. Intelligent Transportation System Improvements	(1,674)	(2,019)	(2,700)	(1,006)	(1,378)	(1,323)	0
21. Transit Spot Improvements	(1,810)	(2,061)	(1,486)	(3,489)	(5,214)	(4,409)	0
22. Light Rail Connections, Graham St	0	(5)	0	0	0	0	0
23. Northgate Bridge	(398)	(8,046)	()	(999)	0	0	0
24. Light Rail Connections, Accessible Mt Baker	(714)	(1,009)	0	0	0	0	0
25. New Sidewalks	(7,666)	(7,389)	(7,488)	(5,079)	(8,693)	(1,761)	0
26. SPU Broadview	(103)	(1,364)	(5,216)	(250)	0	0	0
27. Bike Parking & Bike Spot Improvements	(1,309)	(727)	(1,067)	(1,112)	(1,367)	(1,451)	(38)
28. Partnership Improvements, Lander Overpass	(1,141)	(1,286)	(4,792)	0	0	0	0
29. Heavy Haul Network, East Marginal Way	(250)	(562)	(3,671)	(1,003)	0	0	0
30. Freight Spot Improvements	(1,676)	(907)	(1,713)	(1,636)	(1,930)	(1,514)	0
<u>Miscellaneous Costs</u>							
Miscellaneous Costs	(312)	0	0	0	0	0	0
Debt Service - Principal	0	0	0	(7,150)	(11,100)	(4,410)	0
Debt Service - Interest	0	0	(170)	(155)	(44)	0	0
<b>Total Expenditures</b>	<b>(112,509)</b>	<b>(161,998)</b>	<b>(110,145)</b>	<b>(106,218)</b>	<b>(108,333)</b>	<b>(110,302)</b>	<b>(402)</b>
<b>Ending Fund Balance</b>	<b>66,786</b>	<b>7,665</b>	<b>754</b>	<b>678</b>	<b>704</b>	<b>1,024</b>	<b>622</b>



**Library Fund (10410)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	5,897	3,993	4,219	1,632	1,363	1,307	967
Technical Adjustments	(9)	0					
<i>Revised Beginning Fund Balance</i>	5,888	3,993	4,219	1,632	1,363	1,307	967
<b>Sources of Funds</b>							
General Subfund Support	54,966	58,884	55,708	54,302	55,388	56,495	57,625
Cable Franchise Fees	642	0	0	0	0	0	0
Quarterly Supplemental	243	0	0	0	0	0	0
2012 Library Levy - Operating Support	4,973	0	0	0	0	0	0
Fines & Fees	1,146	187	94	140	187	191	195
Parking - Central Library	317	300	150	225	300	306	312
Copy & Print Services	191	180	90	135	180	184	187
Space Rental	226	187	47	94	150	153	156
Interdepartmental Support	30	26	26	26	27	27	28
Miscellaneous Revenue	20	12	2	3	10	10	10
Grants	34	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Annual Wage Increase Retro			1,508	0	0	0	0
<i>Source of Funds Total</i>	62,787	59,776	57,624	54,925	56,241	57,366	58,513
<b>Expenditures</b>							
Chief Librarian's Office	(492)	(507)	(507)	(485)	(494)	(507)	(519)
Institutional & Strategic Advancement	(915)	(992)	(992)	(899)	(917)	(940)	(963)
Human Resources	(2,025)	(2,322)	(2,151)	(2,096)	(2,138)	(2,191)	(2,246)
Capital Improvements	(2,855)						
Administrative Services	(8,550)	(9,492)	(9,337)	(9,313)	(9,499)	(9,737)	(9,980)
Library Programs & Services	(49,618)	(46,455)	(43,605)	(42,402)	(43,250)	(44,331)	(45,440)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(359)	0	0	0	0
2019 Grant/Svc Contract/Capital CFD's			(1,752)	0	0	0	0
Annual Wage Increase Retro			(1,508)	0	0	0	0
<i>Total Expenditures</i>	(64,456)	(59,768)	(60,211)	(55,194)	(56,298)	(57,705)	(59,148)
<i>Ending Fund Balance</i>	4,219	4,001	1,632	1,363	1,307	967	333
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(359)						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(1,752)						
<i>Total Reserves</i>	(2,111)	0	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	2,108	4,001	1,632	1,363	1,307	967	333

Seattle Streetcar Operations Fund (10800)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	(3,195)	(2,507)	(2,795)	1,476	2,189	2,336	2,502
Technical Adjustments	1	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	(3,194)	(2,507)	(2,795)	1,476	2,189	2,336	2,502
<b>Sources of Funds</b>							
FHSC Orca Revenue	979	860	483	588	784	980	980
Farebox - First Hill	0	65	11	40	53	66	66
FTA Funds - First Hill	0	100	100	700	700	290	290
Sponsorship - First Hill	0	0	0	12	16	20	20
Sound Transit - First Hill	5,000	5,000	5,000	5,000	5,000	5,000	0
Revenue Previously Recognized as Unearned	352	0	0	0	0	0	0
KCM Contribution	1,550	1,550	1,550	1,550	1,550	1,550	1,550
SLU Orca Revenue	806	626	242	484	645	806	806
Farebox - South Lake Union	137	104	17	60	80	100	100
FTA Funds - South Lake Union	98	172	300	300	300	140	140
Sponsorship - South Lake Union	212	200	24	120	160	200	200
Donations and Service Contributions - SLU	237	245	245	254	263	272	272
Fairview Lease	89	0	38	0	0	0	0
King County Reconciliation 2019	0	0	200	0	0	0	0
<b>Other</b>							
CPT Ongoing Transfers	2,500	1,350	1,350	5,296	5,266	6,526	12,219
CPT One-Time Transfers	3,112	4,200	4,200	0	0	0	0
Street Use Transfers	3,500	0	0	0	0	0	0
Property Proceeds for SLU Operating Loan	0	3,602	3,600	0	0	0	0
Technical Adjustment - Interest & Investment	(2)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Revenues from Ordinance 126125	0	0	688	0	0	0	0
<i>Source of Funds Total</i>	18,569	18,075	18,049	14,403	14,817	15,950	16,643
<b>Expenditures</b>							
SLU Annual O&M Costs (SDOT)	(377)	(603)	(603)	(621)	(640)	(659)	(679)
SLU Annual O&M Costs (KCM)	(3,641)	(3,754)	(3,754)	(3,603)	(3,898)	(4,303)	(4,518)
2017 KCM Reconciliation (SLU)	(317)	0	0	0	0	0	0
2018 KCM Reconciliation (SLU)	(687)	0	0	0	0	0	0
<i>Total SLU Expenditures</i>	(5,022)	(4,357)	(4,357)	(4,224)	(4,538)	(4,962)	(5,197)
FHSC Annual O&M Costs (SDOT)	(1,000)	(1,298)	(1,298)	(1,337)	(1,377)	(1,418)	(1,461)
FHSC Annual O&M Costs (KCM)	(7,873)	(8,123)	(8,123)	(8,129)	(8,755)	(9,403)	(9,873)
2017 KCM Reconciliation (FHSC)	(1,528)	0	0	0	0	0	0
2018 KCM Reconciliation (FHSC)	(2,746)	0	0	0	0	0	0
<i>Total First Hill Expenditures</i>	(13,147)	(9,421)	(9,421)	(9,466)	(10,133)	(10,821)	(11,334)
<i>Total Expenditures</i>	(18,170)	(13,778)	(13,778)	(13,691)	(14,671)	(15,783)	(16,531)
<i>Ending Fund Balance</i>	(2,795)	1,790	1,476	2,189	2,336	2,502	2,615
<b>Planning Reserves</b>							
SLU Operating Loan	3,650	0	0	0	0	0	0
Reserve against Fund Balance	(1,143)	(1,790)	(1,390)	(2,100)	(2,200)	(2,400)	(2,500)
<i>Total Reserves</i>	2,507	(1,790)	(1,390)	(2,100)	(2,200)	(2,400)	(2,500)
<i>Ending Unreserved Fund Balance</i>	(287)	0	86	89	136	102	115

Expenses and Revenues are projected based on current estimates of King County Costs, fare revenue projections, and agreements with outside entities.

Seattle Center Fund (11410)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance <sup>1</sup>	3,164	0	(197)	(1,423)			
Technical Adjustments	(243)	0					
<i>Revised Beginning Fund Balance</i>	2,921	0	(197)	(1,423)			
<b>Sources of Funds</b>							
Parking	5,563	5,839	1,770	1,770	6,599	6,764	6,933
Leases	4,047	3,557	1,309	1,309	3,811	3,906	4,004
Armory	1,259	1,318	194	194	1,675	1,728	1,783
Rent/Catering Festivals	1,892	1,738	255	255	1,873	2,020	2,170
Reimbursables	813	661	252	252	802	823	843
Sponsorship	562	680	400	400	1,155	1,184	1,213
Monorail	750	95	8	8	898	1,011	1,203
Arena Lease	0	0	0	387	1,018	1,051	1,084
FTA Grant Money	0	1,255	1,255	1,255	1,255	1,255	1,255
Miscellaneous	1,145	960	871	859	753	771	791
ORCA/NODOMAP	0	0	1,500	0	0	0	0
Interfund Loan	0	4,223	4,900	11,769	0	0	0
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			3,144				
<i>Source of Funds Total</i>	16,031	20,326	15,858	18,458	19,839	20,512	21,279
<b>Expenditures<sup>2</sup></b>							
Campus	(13,497)	(14,727)	(7,292)	(12,201)	(14,786)	(14,869)	(15,241)
Leadership and Administration	(5,443)	(4,136)	(3,686)	(3,422)	(3,553)	(3,642)	(3,733)
McCaw Hall	0	(2)	(2)	(2)	(2)	(2)	(2)
Building and Campus Improvements	(194)	(205)	(205)	(155)	0	0	0
Monorail Rehabilitation	(16)	(1,255)	(4,399)	(1,255)	(1,255)	(1,255)	(1,255)
ORCA/NODOMAP	0	0	(1,500)	0	0	0	0
Loan Repayment	0	0	0	0	(243)	(743)	(1,047)
<b>Budget Adjustments</b>							
2019 Legislated CFD's							
2020 Supplemental Changes							
<i>Total Expenditures</i>	(19,149)	(20,326)	(17,084)	(17,035)	(19,839)	(20,512)	(21,279)
<i>Ending Fund Balance</i>	(197)	0	(1,423)				()
<b>Department Managed Reserves</b>							
Long Term Receivables	0	(893)	(569)	(439)	(439)	(439)	(439)
<i>Total Reserves</i>	0	(893)	(569)	(439)	(439)	(439)	(439)
<i>Ending Unreserved Fund Balance</i>	(197)	(893)	(1,991)	(438)	(438)	(439)	(439)

**Footnotes:**

<sup>1</sup> In 2019, KeyArena Fund (11420) was merged into Seattle Center Fund (11410). The 2019 beginning fund balance reflects the two funds' combined balance.

<sup>2</sup> Seattle Center took a conservative approach to outyear expense projections (2.5% instead of 2%) to ensure that repaying the interfund loan would be possible.

Seattle Center McCaw Hall Fund (11430)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	2,863	2,795	2,644	844	( )	288	593
Technical Adjustments	15	0					
<i>Revised Beginning Fund Balance</i>	2,878	2,795	2,644	844	( )	288	593
<b>Sources of Funds</b>							
Rent/Catering	2,553	2,590	746	1,312	2,483	2,532	2,583
Reimbursables	1,961	2,277	304	808	2,401	2,449	2,498
Sponsorship	22	30	0	0	0	10	10
Other	291	420	19	0	462	471	480
<i>Source of Funds Total</i>	4,828	5,316	1,070	2,120	5,345	5,462	5,571
<b>Expenditures</b>							
McCaw Hall	(5,002)	(4,914)	(2,809)	(2,903)	(4,997)	(5,097)	(5,199)
Debt	(61)	(61)	(61)	(61)	(61)	(60)	0
<b>Budget Adjustments</b>							
2019 Legislated CFD's							
2020 Supplemental Changes							
<i>Total Expenditures</i>	(5,062)	(4,975)	(2,870)	(2,964)	(5,057)	(5,157)	(5,199)
<i>Ending Fund Balance</i>	2,644	3,137	844	( )	288	593	966
<b>Planning Reserves</b>							
McCaw Hall Operating Reserve Funds	0	(3,137)	(844)		(288)	(593)	(966)
<i>Total Reserves</i>	0	(3,137)	(844)		(288)	(593)	(966)
<i>Ending Unreserved Fund Balance</i>	2,644	0	0	0	0	0	0

**Municipal Arts Fund (12010)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	10,513	10,011	11,502	10,603	10,290	10,450	10,016
Technical Adjustments	69	0					
<i>Revised Beginning Fund Balance</i>	10,582	10,011	11,502	10,603	10,290	10,450	10,016
<b>Sources of Funds</b>							
1% for Art	3,425	4,890	2,882	3,169	3,655	2,655	2,655
Collection Management Fees	276	267	267	267	272	277	283
Interest Earnings	255	106	106	110	112	114	117
Misc Income	10	25	25	20	20	21	21
<b>Budget Adjustments</b>							
Revenues from 2020 legislated ordinances			749	0	0	0	0
<i>Source of Funds Total</i>	3,966	5,288	4,028	3,566	4,060	3,068	3,076
<b>Expenditures</b>							
Public Art (BO-AR-2VMAO)	(2,154)	(2,606)	(2,606)	(2,912)	(2,912)	(2,496)	(2,546)
Leadership and Administration (BO-AR-VA150)	(892)	(939)	(932)	(967)	(987)	(1,007)	(1,027)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(532)				
2020 Legislated CFD's			(43)				
2020 Legislated Changes			(815)				
<i>Total Expenditures</i>	(3,046)	(3,544)	(4,927)	(3,879)	(3,899)	(3,503)	(3,573)
<i>Ending Fund Balance</i>	11,502	11,754	10,603	10,290	10,450	10,016	9,519
<b>Planning Reserves</b>							
Planning Reserve	0	(45)	0	0	0	0	0
<i>Total Reserves</i>	0	(45)	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	11,502	11,709	10,603	10,290	10,450	10,016	9,519

**Wheelchair Accessible Fund (12100)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	5,129	6,187	7,352	7,361	7,276	7,882	8,491
Technical Adjustments	30	0					
<i>Revised Beginning Fund Balance</i>	5,159	6,187	7,352	7,361	7,276	7,882	8,491
<b>Sources of Funds</b>							
Fees	2,919	2,616	828	1,015	2,191	2,235	2,280
Investment Earnings	139	0	0	0	0	0	0
<i>Source of Funds Total</i>	3,059	2,616	828	1,015	2,191	2,235	2,280
<b>Expenditures</b>							
Wheelchair Accessible Services Program	(866)	(1,627)	(817)	(1,100)	(1,586)	(1,625)	(1,666)
<b>Budget Adjustments</b>							
<i>Annual Wage Increase</i>			(3)	0	0	0	0
<i>2020 Supplemental Changes</i>			1	0	0	0	0
<i>Total Expenditures</i>	(866)	(1,627)	(819)	(1,100)	(1,586)	(1,625)	(1,666)
<i>Ending Fund Balance</i>	7,352	7,176	7,361	7,276	7,882	8,491	9,105
<i>Ending Unreserved Fund Balance</i>	7,352	7,176	7,361	7,276	7,882	8,491	9,105

**Short-Term Rental Tax Fund (12200)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	0	0	0	1,053	1,232	1,174	1,097
Technical Adjustments	0	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	0	0	0	1,053	1,232	1,174	1,097
<b>Sources of Funds</b>							
Short-Term Rental Tax Revenues	0	10,500	2,324	5,775	9,450	9,828	10,073
<b>Budget Adjustments</b>							
2019 Revenues Received in 2020	0	0	4,612	0	0	0	0
Transfer from General Fund in 2QS			1,631	0	0	0	0
Revenues from Current Year legislated ordinances	0	0	0	0	0	0	0
<i>Source of Funds Total</i>	0	10,500	8,568	5,775	9,450	9,828	10,073
<b>Expenditures</b>							
OPCD - Equitable Development Initiative	0	(5,000)	(3,950)	(285)	(5,000)	(5,000)	(5,000)
Human Services Department	0	(3,300)	0	(3,300)	(2,500)	(2,900)	(3,100)
Finance General (Debt Service)	0	(2,006)	(2,006)	(2,011)	(2,009)	(2,005)	(2,010)
<b>Budget Adjustments</b>							
OPCD-EDI-2019 Carry Forward/Supplemental		0	(3,458)	0	0	0	0
OPCD -EDI -COVID-19 Reductions		0	1,900	0	0	0	0
<i>Total Expenditures</i>	0	(10,307)	(7,515)	(5,596)	(9,509)	(9,905)	(10,110)
<i>Ending Fund Balance</i>	0	193	1,053	1,232	1,174	1,097	1,059
<b>Planning Reserves</b>							
OPCD Administration	0	(193)	0	0	0	0	0
<i>Total Reserves</i>	0	(193)	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	0	0	1,053	1,232	1,174	1,097	1,059

Notes:

Expenditures for OPCD and HSD are aligned with Ordinance 125872, which does not adjust for inflation.

Expenditures for debt service are aligned with current debt service payment schedule.

EDI expenditures were supported by an additional \$2.9 million of General Fund in 2020 and an additional \$4.7 million of General Fund in 2021.

Election Vouchers Fund 12300

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	5,485	3,013	4,778	7,016	1,598	3,842	1,360
Technical Adjustments	70	0					
<i>Revised Beginning Fund Balance</i>	5,555	3,013	4,778	7,016	1,598	3,842	1,360
<b>Sources of Funds</b>							
Democracy Voucher Program Levy	2,977	3,000	3,000	3,000	3,000	3,000	3,000
Investment Earnings	117						
<i>Source of Funds Total</i>	3,094	3,000	3,000	3,000	3,000	3,000	3,000
<b>Expenditures</b>							
Staffing, Administration, and Outreach	(781)	(526)	(495)	(958)	(541)	(820)	(570)
Voucher Printing, Mailing, and Processing	(590)	(170)	(170)	(660)	(215)	(463)	(231)
Candidate Voucher Expenditures	(2,454)	0	0	(6,800)	0	(4,200)	0
Technology	(46)	(46)	(46)	0	0	0	0
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(50)				
<i>Total Expenditures</i>	(3,871)	(742)	(761)	(8,418)	(756)	(5,482)	(801)
<i>Ending Fund Balance</i>	4,778	5,271	7,016	1,598	3,842	1,360	3,559
<b>Financial Reserves</b>							
2019 Encumbrance carryforward	(50)						
<i>Total Reserves</i>	(50)						
<i>Ending Unreserved Fund Balance</i>	4,727	5,271	7,016	1,598	3,842	1,360	3,559



Arts and Culture Fund (12400)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	4,773	2,169	5,574	2,443	3,465	2,613	2,239
Technical Adjustments	64						
<i>Revised Beginning Fund Balance</i>	4,837	2,169	5,574	2,443	3,465	2,613	2,239
<b>Sources of Funds</b>							
Admission Tax	11,550	11,616	11,616	11,384	9,186	9,681	10,184
Langston Hughes Operations	80	72		12	72	72	72
Operating Transfers In (GF)	75	100	165	0	0	0	0
Other Interest (reimbursements)	151	50	70	50	50	50	50
Art in Parks	223	235	50	0	0	0	0
NHL Annual Art Investment	0	0	0	175	175	175	175
Grant Balances	40	0	0	0	0	0	0
Miscellaneous	6	0	0	0	0	0	0
<i>Source of Funds Total</i>	12,124	12,073	11,902	11,621	9,483	9,978	10,481
<b>Expenditures</b>							
Public Art (BO-AR-2VMAO)	(168)	(197)	(197)				
Leadership and Administration (BO-AR-VA150)	(3,126)	(3,293)	(3,276)	(3,119)	(3,171)	(3,234)	(3,299)
Arts and Cultural Programs (BO-AR-VA160)	(7,151)	(7,183)	(6,998)	(6,608)	(6,759)	(6,894)	(7,032)
Cultural Space (BO-AR-VA170)	(941)	(1,429)	(1,429)	(809)	(809)	(825)	(841)
Business Services (BO-ED-X1D00)		(116)	(116)	(63)	(96)	(98)	(100)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(2,988)				
2019 Legislated CFD's			(223)				
2020 Legislation			194				
Savings To Be Determined					500	700	700
<i>Total Expenditures</i>	(11,386)	(12,218)	(15,033)	(10,599)	(10,335)	(10,352)	(10,573)
<i>Ending Fund Balance</i>	5,574	2,025	2,443	3,465	2,613	2,239	2,148
<b>Planning Reserves</b>							
Planning Reserve		(49)					
Operating Reserve <sup>1</sup>	(446)	(457)	(457)	(871)	(1,286)	(1,700)	(2,115)
Key Arena Reserve	(900)	(1,000)	(1,000)	(1,000)	0	0	0
<i>Total Reserves</i>	(1,346)	(1,457)	(1,457)	(1,871)	(1,286)	(1,700)	(2,115)
<i>Ending Unreserved Fund Balance</i>	4,228	568	986	1,594	1,327	539	33

**Footnotes**

<sup>1</sup> Four-year transition over the years 2021-2024 to 20 percent of operating budget reserve

Transportation Fund (13000)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	33,843	60,049	2,377	5,169	24,603	25,151	19,192
Accounting Adjustments	(26)	0	(103)	0	0	0	0
<i>Revised Beginning Fund Balance</i>	33,817	60,049	2,274	5,169	24,603	25,151	19,192
<b>Sources of Funds</b>							
Commercial Parking Tax	49,232	45,596	18,694	29,181	42,404	43,214	44,485
Licensing and Permits	6,867	7,568	7,568	5,917	5,922	5,928	5,932
Federal Grants	4,762	36,443	36,443	62,006	8,696	39,949	30,751
State Grants	8,274	20,790	20,790	5,829	6,475	14,869	4,100
Multimodal Transportation	1,011	1,016	1,016	1,016	1,016	1,016	1,016
Motor Vehicle Fuel Tax	15,363	15,880	9,572	14,150	14,428	14,621	14,732
Local Grants, Entitlements and Other	0	0	3,300	0	0	0	0
Countywide Tax Levy	950	889	889	1,871	1,939	2,005	2,070
Other Private Contributions	7	1,259	1,259	650	50	0	0
Scanning Systems License	(1,003)	0	0	0	0	0	0
Administrative Fees & Charges	3,439	3,788	3,788	726	727	741	756
Architect/Engineering Service Charges	0	1,265	1,265	0	0	0	0
Street Maintenance & Repair	(1,674)	1,425	1,425	1,474	1,475	1,504	1,535
Mitigation Payments	0	0	0	235	0	0	0
Street Occupation Revenue	114	466	6,351	1,207	1,230	1,253	1,277
Street Use Revenue	26,301	23,963	15,487	23,966	23,995	24,022	24,042
Annual Fees Revenue	1,008	1,156	1,156	1,159	1,160	1,161	1,162
Plan Review & Inspection	13,889	12,139	12,139	12,133	12,148	12,161	12,172
Transportation - Other Revenue	43,337	143,459	347,604	129,618	99,340	91,654	62,605
Long-Term Intergovtl Loan Proc	0	3,242	3,242	560	( )	0	0
Sales Of Land & Buildings	6,199	54,715	54,715	1,700	335	0	0
Misc and Minor Revenues	0	292	292	0	0	0	0
Other Misc Revenues	11,636	0	0	0	0	0	0
Interfund Loan from Housing Incentive Fund	0	0	0	25,000	0	0	0
<i>Source of Funds Total</i>	189,713	375,351	546,995	318,398	221,341	254,100	206,634
<b>Expenditures</b>							
<b>Capital</b>							
BC-TR-16000 - Central Waterfront	(6,987)	(71,161)	(107,909)	(41,990)	(6,294)	(6,240)	(500)
BC-TR-19001 - Major Maintenance/Replacement	(17,160)	(18,744)	(46,486)	(7,098)	(2,083)	(2,339)	(1,348)
BC-TR-19002 - Major Projects	(1,894)	(109)	(9,675)	(806)	(1,951)	(1,984)	(1,984)
BC-TR-19003 - Mobility-Capital	(54,740)	(121,927)	(229,319)	(110,004)	(59,620)	(99,408)	(45,060)
<b>O&amp;M</b>							
BO-TR-16000 - Waterfront and Civic Projects	(14,268)	(41,500)	(41,500)	(30,612)	(30,612)	(31,225)	(31,849)
BO-TR-17001 - Bridges & Structures	(4,831)	(7,214)	(7,516)	(6,605)	(6,601)	(6,733)	(4,867)
BO-TR-17003 - Mobility Operations	(26,440)	(18,008)	(25,474)	(11,460)	(11,011)	(11,231)	(11,456)
BO-TR-17004 - ROW Management	(31,749)	(40,114)	(39,324)	(42,995)	(41,074)	(41,896)	(42,733)
BO-TR-17005 - Maintenance Operations	(29,683)	(22,296)	(21,406)	(16,269)	(14,219)	(14,503)	(14,793)
BO-TR-18001 - Leadership and Administration	(2,316)	(1,583)	652	0	0	0	0
BO-TR-18002 - General Expense	(31,084)	(48,443)	(42,143)	(31,126)	(38,567)	(35,741)	(41,127)
<b>Misc</b>							
Accounting Adjustments	0	0	0	0	0	0	0
Estimated CFWD/Underspend	0	0	20,000	0	0	0	0
Reimbursable Adjustments (King County Metro)	0	0	6,000	0	0	0	0
Interfund Loan Repayment	0	0	0	0	(8,510)	(8,595)	(8,548)
Interfund Loan Interest Expense	0	0	0	0	(250)	(165)	(79)
<i>Total Expenditures</i>	(221,153)	(391,098)	(544,100)	(298,964)	(220,792)	(260,059)	(204,345)
<i>Estimated Ending Fund Balance</i>	2,377	44,302	5,169	24,603	25,151	19,192	21,481
<b>Reserves</b>							
2019 All Loaded CFD's	(187,918)						
Estimated CFWD/Underspend				(20,000)	(20,000)	(20,000)	(20,000)
<b>CPT Debt Service Future Needs - Office of Waterfront</b>							
2021 Alaskan Way Main Fund All Needs Tax Exempt (11.96m)	0	0	0	0	0	(633)	(633)
2021 Overlook Walk Taxable (4.27m)	0	0	0	0	0	(353)	(353)
2021 Marion Street Bridge - first years in CPT 2.5%	0	0	0	0	0	(139)	(139)
2022 Alaskan Way Main Fund Tax Exempt (3.815m)	0	0	0	0	0	(576)	(576)
2022 Overlook Walk Taxable (4.63m)	0	0	0	0	0	(383)	(383)
2022 Marion Street Bridge - first years in CPT 2.5%	0	0	0	0	0	(238)	(238)
2024 Alaskan Way Main Fund Tax Exempt (3.2m)	0	0	0	0	0	(129)	(293)
2024 Overlook Walk (3.25m)	0	0	0	0	0	(126)	(269)
<b>CPT Debt Service Future Needs - Center City Connector</b>							
2022 Center City Connector - \$20M	0	0	0	0	0	(773)	(1,653)
2023 Center City Connector - \$25M	0	0	0	0	0	0	(966)
<b>Other Reserves</b>							
CPT: Revenue Stabilization Reserve	(4,674)	(5,480)	0	0	0	0	0
CPT: 2024 Waterfront Reserve - \$5M- (20 year)	0	0	0	0	0	0	(174)
Street Use: Revenue Stabilization Reserve	0	(10,334)	0	0	0	0	0
<i>Total Reserves</i>	(192,592)	(15,813)	0	(20,000)	(20,000)	(23,348)	(25,676)
<i>Ending Unreserved Fund Balance</i>	(190,215)	28,489	5,169	4,603	5,151	(4,156)	(4,194)

**Human Services Fund(16200)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	17,661	17,553	13,083	5,331	557	1,000	1,000
Technical Adjustments	274	0					
<i>Revised Beginning Fund Balance</i>	17,935	17,553	13,083	5,331	557	1,000	1,000
<b>Sources of Funds</b>							
Federal Grants	43,131	54,829	54,829	84,878	56,662	56,568	57,801
State Grants	18,284	20,738	20,738	20,681	20,595	21,007	21,427
Interlocal Grants	3,031	1,599	1,599	2,607	2,614	2,666	2,719
Administrative Fees	0	5,459	5,459	4,550	4,238	4,323	4,409
Investment Interest	312	19	19	19	19	19	20
Interfund Revenue	3,740	169	169	172	345	352	359
Other Private Contrib & Dons	195	0	0	0	0	0	0
General Government-Other Rev	92	0	0	0	0	0	0
Zoning & Subdivision Fees	950	0	0	0	0	0	0
Misc Fines & Penalties	85	0	0	0	0	0	0
Miscellaneous Revs-Other Rev	39	0	0	0	0	0	0
Capital Assessments	(479)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			12,475				
Revenues from Current Year legislated ordinances				37,565			
Recognizing Revenues Collected in Advance				800			
<i>Source of Funds Total</i>	69,380	82,813	132,853	113,707	84,472	84,935	86,735
<b>Expenditures</b>							
BO-HS-H3000-Addressing Homelessness	(22,880)	(25,274)	(25,274)	(55,993)	(26,376)	(26,904)	(27,442)
BO-HS-H5000-Leadership and Administration	(2,646)	(3,125)	(3,125)	(3,318)	(3,367)	(3,434)	(3,503)
BO-HS-H2000-Preparing Youth for Success	(548)	()	()	(750)	(346)	(353)	(360)
BO-HS-H6000-Promoting Healthy Aging	(36,768)	(41,972)	(41,972)	(43,538)	(43,701)	(44,001)	(44,983)
BO-HS-H7000-Promoting Public Health	(33)	(36)	(36)	(36)	(36)	(37)	(38)
BO-HS-H1000-Supporting Affordability & Livability	(10,783)	(12,008)	(12,008)	(14,221)	(10,076)	(10,076)	(10,277)
BO-HS-H4000-Supporting Safe Comm	(573)	(981)	(981)	(625)	(127)	(130)	(133)
<b>Budget Adjustments</b>							
<i>2019 Encumbrance CFD's</i>							
2019 Grant/Svc Contract/Capital CFD's			(12,475)				
2020 Supplemental Changes			(44,733)				
<i>Total Expenditures</i>	(74,231)	(83,397)	(140,605)	(118,481)	(84,029)	(84,935)	(86,735)
<i>Ending Fund Balance</i>	13,083	16,969	5,331	557	1,000	1,000	1,000
<b>Financial Reserves</b>							
<i>2019 Encumbrance CFD's</i>							
2019 Grant/Svc Contract/Capital CFD Revenues	11,986						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(11,986)						
<b>Planning Reserves</b>							
Mandatory Reserve for Child Care Bonus Funds	(11,114)	(10,855)	(3,946)		(200)	(200)	(200)
Other Mandatory Restrictions	(1,969)	(6,114)	(1,386)	(557)			
	0		0	0	0	0	0
<i>Total Reserves</i>	(13,083)	(16,969)	(5,331)	(557)	(200)	(200)	(200)
<i>Ending Unreserved Fund Balance</i>		()		()	800	800	800

Low Income Housing Fund (16400)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	234,900	141,125	251,767	(37,316)	(24,711)	(18,676)	16,356
Technical Adjustments	1,976	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	236,877	141,125	251,767	(37,316)	(24,711)	(18,676)	16,356
<b>Sources of Funds</b>							
Property Tax Levy	35,436	37,862	37,862	37,862	37,862	37,862	37,862
Incentive Zoning/MHA	29,680	25,200	41,000	25,200	18,000	18,000	18,000
HOME	310	2,969	2,969	2,969	2,969	2,969	2,969
CDBG	850	840	840	600	840	840	840
State/Federal Weatherization Grants	1,598	1,865	1,865	1,426	1,865	1,865	1,865
Seattle City Light Weatherization Funding	2,202	2,589	2,589	2,589	2,720	2,788	2,857
Interest Earnings	5,368	2,000	2,000	2,000	2,000	2,000	2,000
Program Income	7,769	4,000	4,000	4,000	4,000	4,000	4,000
Convention Center Proceeds	0	0	0	0	0	0	0
Local Option Sales Tax Revenue	399	4,228	3,500	3,500	4,000	4,228	4,228
REET	0	0	0	5,000	5,000	5,000	5,000
Operating Transfer (OSE Oil Heat Tax)	0	225	225	225	0	0	0
Property Sales (Mercer)	0	19,773	19,773	0	0	0	0
Emergency Solutions Grant	0	0	750	0	0	0	0
Revenue on Revolving Short Term Loans	0	0	0	0	9,500	3,000	9,500
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			10,854	0	0	0	0
Revenues from Current Year legislated ordinances			4,441	0	0	0	0
<i>Source of Funds Total</i>	83,611	101,551	132,668	85,371	88,756	82,552	89,122
<b>Expenditures</b>							
Homeownership & Sustainability	(5,242)	(28,049)	(21,549)	(7,422)	(8,127)	(8,127)	(8,127)
Multifamily Housing (Excluding Revolving Loans)	(63,478)	(68,506)	(75,006)	(64,744)	(35,094)	(36,394)	(35,094)
Multifamily Housing (Revolving Loans)	0	0	0	0	(9,500)	(3,000)	(9,500)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			0				
2019 Grant/Svc Contract/Capital CFD's			(200,518)				
2020 Supplemental Changes			(51,162)				
<i>Total Expenditures</i>	(68,721)	(96,555)	(348,235)	(72,166)	(52,721)	(47,521)	(52,721)
<i>Ending Fund Balance</i>	251,767	146,120	36,200	(24,111)	11,324	16,356	52,757
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	0						
2019 Grant/Svc Contract/Capital CFD Revenues	10,854						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(200,518)						
<b>Planning Reserves</b>							
O&M Trust Funds	(30,016)	(36,016)	(35,301)	(39,016)	(42,016)	(46,016)	(44,016)
Homebuyer Program Balances	(1,860)	0	(19,252)	(12,623)	0	0	0
Home Repair Restricted Revolving Loan Fund	(4,100)	(4,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Reserve for HSD's Levy-Funded Programs	(1,000)	(1,000)	(3,286)	(1,643)	(1,643)	0	(1,643)
Incentive Zoning Admin Balance	(4,000)	(4,000)	(3,000)	(3,000)	(2,500)	(1,500)	(1,500)
<i>Total Reserves</i>	(225,641)	(40,016)	(55,553)	(52,639)	(43,016)	(47,016)	(45,016)
<i>Ending Unreserved Fund Balance</i>	26,126	106,104	(19,354)	(76,750)	(31,693)	(30,661)	7,740

Office of Housing Fund (16600)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	2,113	988	2,954	1,723	1,134	175	(712)
Technical Adjustments	40	0		0	0	0	0
<i>Revised Beginning Fund Balance</i>	2,154	988	2,954	1,723	1,134	175	(712)
<b>Sources of Funds</b>							
Property Tax Levy Admin	3,579	3,566	3,566	3,566	3,566	3,566	3,566
Incentive Zoning or MHA Program Admin	1,544	2,800	3,000	2,800	2,700	3,000	3,000
HOME Admin	462	330	330	330	330	330	330
CDBG Admin	344	388	388	388	388	388	388
State/Federal Weatherization Grants Admin	783	887	887	887	900	900	900
Seattle City Light Weatherization Admin	934	815	815	815	835	856	878
Multifamily Tax Exemption Fees	355	250	250	250	300	350	350
Miscellaneous	20			0			
Operating Transfer from OSE	0	45	0	0	0	0	0
Property Sales	0	1,227	0	0			
Inv Earn-Residual Cash	77			0			
Operating Transfers In				45			
<i>Source of Funds Total</i>	8,097	10,309	9,236	9,081	9,019	9,390	9,412
<b>Expenditures</b>							
Leadership and Administration	(4,080)	(4,957)	(6,234)	(5,711)	(5,882)	(6,059)	(6,241)
Homeownership & Sustainability	(1,808)	(2,247)	(2,145)	(2,032)	(2,155)	(2,219)	(2,286)
Multifamily Housing	(1,408)	(1,905)	(1,905)	(1,927)	(1,941)	(1,999)	(2,059)
<b>Budget Adjustments</b>							
Encumbrance CFD's							
Grant/Svc Contract/Capital CFD's							
2019 Supplemental Changes							
Annual Wage Increase			(183)				
<i>Total Expenditures</i>	(7,297)	(9,109)	(10,467)	(9,670)	(9,978)	(10,278)	(10,586)
<i>Ending Fund Balance</i>	2,954	2,187	1,723	1,134	175	(712)	(1,886)
<b>Financial Reserves</b>							
Encumbrance CFD's	0						
Annual Wage Increase	(183)						
Grant/Svc Contract/Capital CFD Revenues							
Grant/Svc Contract/Capital Expenditure CFD's							
<b>Planning Reserves</b>							
MFTE Fund Balance	(580)	(580)	(580)	(400)	0	0	0
Homeownership and ADU Staff and Programing cost		(996)					
Reserve for Asset Management Staff Costs in							
Subsequent Levy	(204)	(0)	0	0	0	0	0
Reserve for Future Years of 2016 Levy	(204)	(611)	0	(934)	(581)	94	1,050
<i>Total Reserves</i>	(1,171)	(2,187)	(580)	(1,334)	(581)	94	1,050
<i>Ending Unreserved Fund Balance</i>	1,783	0	1,143	(200)	(410)	(620)	(840)

2011 Families & Education Levy (17857)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	53,030	19,049	26,750	17,785	17,235	17,235	17,235
Technical Adjustments	765	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	53,795	19,049	26,750	17,785	17,235	17,235	17,235
<b>Sources of Funds</b>							
Property Tax	311	0	0	0	0	0	0
Investment Earnings	916						
<i>Source of Funds Total</i>	1,227	0	0	0	0	0	0
<b>Expenditures</b>							
Early Learning	(5,583)	0	0	0	0	0	0
Elementary	(8,257)	0	0	0	0	0	0
Middle School	(5,929)	0	0	0	0	0	0
High School	(3,132)	0	(4,000)	0	0	0	0
Health	(3,609)	0	0	0	0	0	0
Administration	(1,762)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's	0	0	(4,965)	0	0	0	0
CBA DEEL 001-A-003				(550)			
<i>Total Expenditures</i>	(28,272)	0	(8,965)	(550)	0	0	0
<i>Ending Fund Balance</i>	26,750	19,049	17,785	17,235	17,235	17,235	17,235
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(4,965)	0	0				
<b>Planning Reserves</b>							
General Fund shift to Levy in 2021				(1,940)	(1,940)	(1,940)	(1,940)
Unrealized Investment Earnings	0	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
Department Reserves for Commitments	0	(4,250)	0	0	0	0	0
Reserves for Child Care	0	0	0	(2,195)	(2,195)	(2,195)	(2,195)
Reserves for FEPP Levy Commitment	0	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
<i>Total Reserves</i>	0	(17,350)	(13,100)	(17,235)	(17,235)	(17,235)	(17,235)
<i>Ending Unreserved Fund Balance</i>	26,750	1,699	4,685				

2014 Seattle Preschool Program Levy (17861)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	21,976	1,371	9,800	9,119	9,119	9,119	9,119
Technical Adjustments	311	0					
<i>Revised Beginning Fund Balance</i>	22,287	1,371	9,800	9,119	9,119	9,119	9,119
<b>Sources of Funds</b>							
Property Tax	696	0	0	0	0	0	0
Parent Tuition	0	0	0	0	0	0	0
Investment Earnings	376						
<i>Source of Funds Total</i>	1,072	0	0	0	0	0	0
<b>Expenditures</b>							
School Readiness	(9,457)	0	0	0	0	0	0
Program Support	(781)	0	0	0	0	0	0
Capacity Building	(993)	0	0	0	0	0	0
Research & Evaluation	(1,145)	0	0	0	0	0	0
Administration	(757)	0	0	0	0	0	0
Contingency	(428)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
<i>2019 Encumbrance CFD's</i>			(681)	0	0	0	0
<i>Total Expenditures</i>	(13,560)	0	(681)	0	0	0	0
<i>Ending Fund Balance</i>	9,800	1,371	9,119	9,119	9,119	9,119	9,119
<b>Financial Reserves</b>							
<i>2019 Encumbrance CFD's</i>	(681)						
SPP Levy Tuition Undercollection <sup>1</sup>			(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Tuition Loss - COVID-19			(1,499)	(1,499)	(1,499)	(1,499)	(1,499)
<b>Planning Reserves</b>							
Department Commitments - Parks Facilities			(2,170)	(2,170)	(2,170)	(2,170)	(2,170)
Reserves for Child Care	0	0	0	(950)	(950)	(950)	(950)
<i>Total Reserves</i>	(681)	0	(8,169)	(9,119)	(9,119)	(9,119)	(9,119)
<i>Ending Unreserved Fund Balance</i>	9,119	1,371	950				

<sup>1</sup> The SPP Levy assumed 100% tuition collection as a revenue source; however, actual tuition collection over the life of the levy was below anticipated levels. This reserve offsets tuition undercollection in accounting for available fund balance.

Families, Education, Preschool, and Promise (FEPP) Levy (17871)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	0	44,763	70,995	52,637	56,963	57,919	57,275
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	0	44,763	70,995	52,637	56,963	57,919	57,275
<b>Sources of Funds</b>							
Property Tax	84,446	86,325	86,325	87,188	88,060	88,941	89,830
Investment Earning	923	888	888	1,139	1,364	1,326	1,341
Parent Tuition - Seattle Preschool Program	923	2,000	860	700	1,000	2,000	2,000
<i>Source of Funds Total</i>	86,293	89,214	88,074	89,027	90,425	92,267	93,172
<b>Expenditures</b>							
Early Learning	(10,948)	(40,409)	(40,335)	(41,454)	(44,467)	(46,475)	(49,548)
K-12 Programs	(1,060)	(32,603)	(32,318)	(32,074)	(33,496)	(34,517)	(35,397)
Post-Secondary Programs	(1,103)	(4,411)	(4,411)	(5,212)	(5,533)	(5,692)	(5,856)
Leadership & Administration	(2,186)	(5,610)	(5,903)	(5,961)	(5,972)	(6,227)	(6,494)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(15,744)	0	0	0	0
Legislated CF			(7,721)				
<i>Total Expenditures</i>	(15,298)	(83,033)	(106,432)	(84,702)	(89,468)	(92,912)	(97,295)
<i>Ending Fund Balance</i>	70,995	50,944	52,637	56,963	57,919	57,275	53,152
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(15,790)						
Legislated Carryforward	(7,721)						
<b>Planning Reserves</b>							
Reserves Against Fund Balance for Future Year							
Spending	(47,485)	(50,936)	(52,637)	(56,963)	(57,919)	(57,275)	(53,152)
<i>Total Reserves</i>	(70,995)	(50,936)	(52,637)	(56,963)	(57,919)	(57,275)	(53,152)
<i>Ending Unreserved Fund Balance</i>	0	8	0	0	0	0	0



2012 Library Levy Fund (18100)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	6,168	0	6,577	816	678	678	678
Technical Adjustments	266	0					
<i>Revised Beginning Fund Balance</i>	6,434	0	6,577	816	678	678	678
<b>Sources of Funds</b>							
Property Tax Revenue	17,908	0	200	0	0	0	0
Interest Earnings	175	0	100	0	0	0	0
<i>Source of Funds Total</i>	18,084	0	300	0	0	0	0
<b>Expenditures</b>							
Maintain 2012 Levels	(4,973)	0	0	0	0	0	0
Open Hours and Related Services	(4,582)	0	0	0	0	0	0
Collections	(3,464)	0	0	(138)		0	0
Technology and Online Services	(1,902)	0	0	0	0	0	0
Facilities - Regular Maintenance	(1,038)	0	0	0	0	0	0
Facilities - Major Maintenance	(1,654)	0	0	0	0	0	0
Administration	(329)						
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's			(70)	0	0	0	0
2019 Grant/Svc Contract/Capital CFD's			(5,741)	0	0	0	0
Annual Wage Increase Retro			(250)	0	0	0	0
<i>Total Expenditures</i>	(17,941)	0	(6,061)	(138)	0	0	0
<i>Ending Fund Balance</i>	6,577	0	816	678	678	678	678
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(70)						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(5,741)						
<b>Planning Reserves</b>							
Operating and Capital Reserve	0	0	0	(678)	(678)	(678)	(678)
<i>Total Reserves</i>	(5,811)	0	0	(678)	(678)	(678)	(678)
<i>Ending Unreserved Fund Balance</i>	766	0	816	0	0	0	0

2019 Library Levy Fund (18200)

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	0	0	0	4,536	4,131	3,516	2,342
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	0	0	0	4,536	4,131	3,516	2,342
<b>Sources of Funds</b>							
Property Tax Revenue <sup>1</sup>	0	30,371	30,371	30,675	30,981	31,291	31,604
Interest Earnings	0	84	50	100	75	60	55
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			0	0	0	0	0
Revenues from Current Year legislated ordinances			0	0	0	0	0
<i>Source of Funds Total</i>	0	30,455	30,421	30,775	31,056	31,351	31,659
<b>Expenditures</b>							
Open Hours and Related Services	0	(8,664)	(7,961)	(9,521)	(9,902)	(10,298)	(10,710)
Collections	0	(7,404)	(8,697)	(7,700)	(8,008)	(8,328)	(8,661)
Technology and Online Services - Operating	0	(2,731)	(2,709)	(2,840)	(2,953)	(3,071)	(3,194)
Technology and Online Services - Capital	0	(511)	(511)	(2,000)	(3,191)	(1,209)	(615)
Facilities - Regular Maintenance	0	(1,638)	(1,370)	(1,604)	(1,668)	(1,735)	(1,804)
Facilities - Major Maintenance	0	(4,190)	(4,190)	(6,837)	(5,244)	(7,150)	(5,244)
Children	0	(262)	(62)	(280)	(291)	(303)	(315)
Administration	0	(486)	(386)	(397)	(413)	(430)	(441)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's				0	0	0	0
2019 Grant/Svc Contract/Capital CFD's				0	0	0	0
2020 Supplemental Changes				0	0	0	0
<i>Total Expenditures</i>	0	(25,885)	(25,885)	(31,180)	(31,671)	(32,525)	(30,985)
<i>Ending Fund Balance</i>	0	4,570	4,536	4,131	3,516	2,342	3,016
<b>Financial Reserves</b>							
2019 Encumbrance CFD's							
2019 Grant/Svc Contract/Capital CFD Revenues							
2019 Grant/Svc Contract/Capital Expenditure CFD's							
<b>Planning Reserves</b>							
Planned future levy spending	0	0	0	(4,131)	(3,516)	(2,342)	(3,016)
<i>Total Reserves</i>	0	0	0	(4,131)	(3,516)	(2,342)	(3,016)
<i>Ending Unreserved Fund Balance</i>	0	4,570	4,536	0	0	0	0

Footnotes:

1 There is uncertainty regarding the impact COVID-19 may have on delinquency rates for property tax payments, or that the deadlines for first or second half property tax payments may be extended beyond their traditional collection windows, thereby impacting Library revenue recognition.

School Safety and Pedestrian Improvement Fund (18500)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	13,693	5,832	10,707	1,425	5,129	8,900	10,568
Technical Adjustments	104	0					
<i>Revised Beginning Fund Balance</i>	13,797	5,832	10,707	1,425	5,129	8,900	10,568
<b>Sources of Funds</b>							
School Zone Camera Revenues	9,657	10,629	3,080	3,997	13,187	13,714	13,054
Red Light Cameras - 20%	0	0	0	716	938	963	957
General Fund Cash Transfer	0	0	0	9,000	0	0	0
Residual Cash Earnings	360	0	0	0	0	0	0
Unrealized Gains and Losses	0	0	(137)	0	0	0	0
<i>Source of Funds Total</i>	10,016	10,629	2,943	13,713	14,124	14,676	14,011
<b>Expenditures</b>							
BC-TR-19001: Major Maintenance/Replacement	(1,998)	0	(2)	0	0	0	0
BC-TR-19003: Mobility Capital	(7,281)	(9,684)	(9,235)	(6,934)	(7,217)	(9,810)	(9,187)
BO-TR-17003: Mobility Operations	(3,827)	(937)	(857)	(943)	(962)	(981)	(1,001)
SPD: School Zone Camera Program	0	(2,132)	(2,132)	(2,131)	(2,174)	(2,217)	(2,262)
<b>Misc</b>							
Accounting Adjustments	0	0	0	0	0	0	0
<i>Total Expenditures</i>	(13,107)	(12,753)	(12,225)	(10,008)	(10,353)	(13,008)	(12,450)
<i>Ending Fund Balance</i>	10,707	3,707	1,425	5,129	8,900	10,568	12,129
<b>Financial Reserves</b>							
Carry-Forwards and Continuing Appropriations	(5,007)	(270)	0	0	0	0	0
<b>Planning Reserves</b>							
Potential new installation/additional cameras	0	0	0	(347)	(528)	(714)	(906)
Swap to help solve I-967 issues	0	0	(1,000)	0	0	0	0
Planning Reserve for Labor	(39)	0	0	0	0	0	0
ADA Improvements	0	0	0	0	0	0	0
SMC Administration	0	(250)	(250)	(508)	(773)	(1,046)	(1,067)
Revenue Stabilization Reserve	0	(531)	0	(2,743)	(3,531)	(3,669)	(3,503)
<i>Total Reserves</i>	(5,046)	(1,051)	(1,250)	(3,597)	(4,831)	(5,429)	(5,476)
<i>Ending Unreserved Fund Balance</i>	5,662	2,656	175	1,533	4,069	5,139	6,653

Metropolitan Park District (19710)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	59,316	(6,978)	52,253	(6,212)	(6,212)	(5,931)	(5,358)
Technical Adjustments	930	0					
<i>Revised Beginning Fund Balance</i>	60,247	(6,978)	52,253	(6,212)	(6,212)	(5,931)	(5,358)
<b>Sources of Funds</b>							
Park District Property Tax	52,091	53,339	53,339	54,669	56,036	57,436	58,872
Interest Earnings	1,804	1,300	1,300	1,376	1,410	1,445	1,481
<i>Source of Funds Total</i>	53,895	54,639	54,639	56,045	57,446	58,882	60,354
<b>Expenditures</b>							
Building For The Future - CIP	(11,686)	(7,854)	(7,854)	(1,346)	(1,373)	(1,401)	(1,429)
Fix It First - CIP	(24,437)	(17,502)	(17,502)	(13,497)	(13,766)	(14,042)	(14,323)
Maintaining Parks and Facilities - CIP	(161)	(338)	(338)	(347)	(354)	(361)	(368)
Parks and Facilities Maintenance and Repairs	(11,356)	(10,110)	(10,110)	(12,940)	(13,199)	(13,463)	(13,732)
Leadership and Administration	(2,004)	(2,038)	(2,038)	(2,088)	(2,130)	(2,172)	(2,216)
Departmentwide Programs	(886)	(888)	(888)	(1,687)	(1,721)	(1,756)	(1,791)
Parks & Open Space	0	(2,542)	(2,542)	0	0	0	0
Recreation Facility Programs	(8,990)	(10,354)	(10,354)	(16,783)	(17,119)	(17,461)	(17,811)
Seattle Conservation Corps	(431)	(557)	(557)	0	0	0	0
Zoo and Aquarium Programs	(1,938)	(1,938)	(1,938)	(7,356)	(7,503)	(7,653)	(7,806)
<b>Budget Adjustments</b>							
2019 Capital Carryforward	0	0	(57,382)	0	0	0	0
2019 AWI/SPFML Carryforward	0	0	(522)	0	0	0	0
Current Year Supplemental Changes	0	0	(378)	0	0	0	0
Current Year Stand-alone Legislation	0	0	0	0	0	0	0
Changes due to COVID-19 Pandemic	0	0	(700)	0	0	0	0
<i>Total Expenditures</i>	(61,890)	(54,121)	(113,103)	(56,045)	(57,165)	(58,309)	(59,475)
<i>Ending Fund Balance</i>	52,253	(6,461)	(6,212)	(6,212)	(5,931)	(5,358)	(4,480)
<b>Financial Reserves</b>							
2019 Capital Carryforward	(57,382)	0	0	0	0	0	0
<i>Total Reserves</i>	(57,382)	0	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	(5,130)	(6,461)	(6,212)	(6,212)	(5,931)	(5,358)	(4,480)
<i>Park District Balancing</i>	5,130	6,461	6,212	6,212	5,931	5,358	4,480
<i>Ending Balance</i>	0	0	0	0	0	0	0

**Footnotes for the 2021 Proposed Budget**

Negative fund balance reflects a cash advance within the Park District to pay back a 2015 Interfund Loan against the Park and Recreation Fund and to fund the development of Smith Cove Park in 2018. Please see the Park District Spending Plan for details on these loans and timing of fund replenishment. Also note that the 2021 Adopted Budget includes a one-time pause on this annual repayment to cover increased costs in 2021 due to inflationary increases; this is to minimize impact on property tax increases.

The first cycle of the Park District ended in 2020 (2015-2020). Due to the COVID-19 pandemic, development of the next cycle (2021-2026) was delayed by one year. 2021 property taxes will be held to 2020 collection levels plus inflation. SPR will begin development of the next cycle of the Park District Financial Plan in 2021 for 2022-2027. Numbers for the 2022-2024 outyears are for illustrative purposes only.

Seattle Transportation Benefit District (19900)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	52,191	50,149	47,512	19,997	14,188	13,244	12,594
Technical Adjustments	290	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	52,481	50,149	47,512	19,997	14,188	13,244	12,594
<b>Sources of Funds</b>							
Vehicle License Fees I - \$20 (Est. 2010)	8,598	8,286	7,219	7,255	7,357	7,460	7,564
Vehicle License Fees II - \$20 (Est. 2020)	0	0	0	3,600	7,357	7,460	7,564
Vehicle License Fees - \$60 (2014 STBD)	25,794	24,610	21,657	0	0	0	0
Sales Tax - 0.1% (2014 STBD)	30,440	31,299	26,533	0	0	0	0
Sales Tax - 0.15% (2020 STBD)	0	0	0	33,404	45,560	48,064	49,866
Inv Earnings - Residual Cash	1,343	0	0	0	0	0	0
<i>Source of Funds Total</i>	66,175	64,196	55,409	44,259	60,273	62,983	64,995
<b>Expenditures</b>							
Major Maintenance/Replacement (VLF I \$20 Est. 2010)	(789)	(794)	(831)	(819)	(841)	(858)	(875)
Mobility Capital (VLF I - \$20 Est. 2010)	(5,853)	(3,857)	(4,531)	(4,745)	(4,160)	(4,396)	(2,932)
Mobility Capital (2014 STBD)	(2,252)	(9,414)	(6,873)	0	0	0	0
Mobility Capital (2020 STBD)	0	0	0	(5,000)	(1,000)	(1,000)	(1,500)
Mobility Operations (VLF I - \$20 Est. 2010)	(367)	(888)	(888)	(893)	(892)	(892)	(892)
Mobility Operations (2014 STBD)	(59,167)	(66,851)	(66,851)	(7,348)	0	0	0
Mobility Operations (2020 STBD)	0	0	0	(24,780)	(44,080)	(46,080)	(46,080)
Maintenance Operations (VLF I)	(2,716)	(2,847)	(2,951)	(2,883)	(2,888)	(2,946)	(3,005)
Finance General (VLF II - \$20 Est. 2020)	0	0	0	(3,600)	(7,357)	(7,460)	(7,564)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's							
2019 Grant/Svc Contract/Capital CFD's							
2020 Supplemental Changes							
<i>Total Expenditures</i>	(71,144)	(84,652)	(82,925)	(50,068)	(61,217)	(63,633)	(62,849)
<i>Ending Fund Balance</i>	47,512	29,693	19,997	14,188	13,244	12,594	14,740
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(104)						
2019 Grant/Svc Contract/Capital CFD	(6,053)	(6,669)	0	0	0	0	0
<b>Planning Reserves</b>							
Reserve for ballot measure costs	0	(750)	(750)	(750)	(750)	(750)	(750)
Reserve (ramp down) against FB	(20,000)	(20,000)	(20,000)	(6,000)	(8,000)	(10,000)	(13,000)
Planning reserve for labor	(90)	0	0	0	0	0	0
<i>Total Reserves</i>	(26,247)	(27,419)	(20,750)	(6,750)	(8,750)	(10,750)	(13,750)
<i>Ending Unreserved Fund Balance</i>	21,265	2,275	(753)	7,438	4,494	1,844	990

Notes:

Reflects favorable Supreme Court ruling for I-976.

Includes revenues and expenditures from November 2020 ballot measure.

Capital expenditures in 2023 increase by 5.7% and a reduction is assumed in 2024. Excluding STBD funds passed in 2020.

Reserve against FB line will eventually total \$20M in 2026.

Reserved fund balance from existing \$60 VLF and planned expenses will be recognized and appropriated in standalone legislation in early 2021.

Finance General appropriation is planned to be transferred to SDOT following approval of a financial plan for the new \$20 VLF.

References to the "2014 STBD" include revenue from both the \$60 Vehicle License Fee and the 0.1% sales tax.

REET I Capital Projects Fund (30010)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	65,062	9,378	81,981	12,552	3,056	3,744	3,973
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	65,062	9,378	81,981	12,552	3,056	3,744	3,973
<b>Sources of Funds</b>							
Real Estate Excise Tax Revenues	50,467	41,479	31,200	32,680	35,748	37,493	39,852
<i>Source of Funds Total</i>	50,467	41,479	31,200	32,680	35,748	37,493	39,852
<b>Expenditures</b>							
Debt Service Payments	(6,858)	(6,543)	(6,543)	(9,310)	(9,389)	(10,044)	(11,357)
Operating Expenditures	(1,132)	(1,230)	(931)	(953)	(958)	(993)	(1,012)
Capital Expenditures	(25,559)	(38,082)	(38,381)	(31,912)	(24,713)	(26,227)	(27,118)
<b>Budget Adjustments</b>							
2019 Grant/Svc Contract/Capital Expenditure CFD's			(63,243)				
COVID Adjustment - Debt Service			(2,125)				
COVID Adjustment - Operating Expenditures			3				
COVID Adjustment - Capital Expenditures			11,270				
Other 2020 Adjustments/Supplementals			(680)				
<i>Total Expenditures</i>	(33,548)	(45,855)	(100,629)	(42,176)	(35,060)	(37,264)	(39,487)
<i>Ending Fund Balance</i>	81,981	5,002	12,552	3,056	3,744	3,973	4,338
<b>Planning Reserves</b>							
Cash Balance Reserve	(5,000)	(5,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,500)
<i>Total Reserves</i>	(5,000)	(5,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,500)
<i>Ending Unreserved Fund Balance</i>	76,981	2	9,552	56	744	973	838

REET II Capital Projects Fund (30020)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	56,125	12,367	70,753	4,021	3,090	3,741	3,665
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	56,125	12,367	70,753	4,021	3,090	3,741	3,665
<b>Sources of Funds</b>							
Real Estate Excise Tax Revenues	50,465	41,479	31,200	32,680	35,748	37,493	39,852
<i>Source of Funds Total</i>	50,465	41,479	31,200	32,680	35,748	37,493	39,852
<b>Expenditures</b>							
Debt Service Payments	(2,359)	(2,355)	(2,355)	(6,878)	(13,162)	(15,372)	(15,189)
Capital Expenditures	(32,477)	(46,033)	(46,033)	(21,733)	(16,935)	(17,197)	(19,163)
Affordable Housing	(1,000)		0	(5,000)	(5,000)	(5,000)	(5,000)
<b>Budget Adjustments</b>							
2019 Grant/Svc Contract/Capital Expenditure CFD's			(48,919)				
COVID Adjustment - Debt Service			(1,228)				
COVID Adjustment - Capital Expenditures			9,750				
Other 2020 Adjustments/Supplementals			(9,148)				
<i>Total Expenditures</i>	(35,836)	(48,388)	(97,932)	(33,611)	(35,097)	(37,569)	(39,353)
<i>Ending Fund Balance</i>	70,753	5,458	4,021	3,090	3,741	3,665	4,165
<b>Planning Reserves</b>							
Reserve for Fire Station 5 Relocation costs		(400)					
Cash Balance Reserve	(5,000)	(5,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,500)
<i>Total Reserves</i>	(5,000)	(5,400)	(3,000)	(3,000)	(3,000)	(3,000)	(3,500)
<i>Ending Unreserved Fund Balance</i>	65,753	58	1,021	90	741	665	665

Park Mitigation & Remediation Fund (33130)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b><u>Revised Beginning Fund Balance</u></b>							
Beginning Fund Balance	8,085	1,044	3,364	125	125	125	125
Technical Adjustments	57	0					
<i>Revised Beginning Fund Balance</i>	8,142	1,044	3,364	125	125	125	125
<b><u>Sources of Funds</u></b>							
State Grants	134	0	0	0	0	0	0
Taxes and Interest	133	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Associated Revenues from 2019 Carryforward			721	0	0	0	0
<i>Source of Funds Total</i>	267	0	721	0	0	0	0
<b><u>Expenditures</u></b>							
SR520 Mitigation	(5,044)	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
2019 Capital Carryforward	0	0	(3,960)	0	0	0	0
<i>Total Expenditures</i>	(5,044)	0	(3,960)	0	0	0	0
<i>Ending Fund Balance</i>	3,364	1,044	125	125	125	125	125
<b><u>Financial Reserves</u></b>							
Associated Revenues from 2019 Carryforward	721						
2019 Capital Expenditure Carryforward	(3,960)						
<i>Ending Unreserved Fund Balance</i>	125	1,044	125	125	125	125	125

**Footnotes for the 2021 Proposed Budget**



2008 Parks Levy Fund (33860)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	16,475	1,963	14,726	801	801	801	801
Technical Adjustments	84	0					
<i>Revised Beginning Fund Balance</i>	16,559	1,963	14,726	801	801	801	801
<b>Sources of Funds</b>							
Grants and Other Revenue <sup>1</sup>	589	555	0	0	0	0	0
Taxes and Interest	652	100	100	0	0	0	0
<i>Source of Funds Total</i>	1,240	655	100	0	0	0	0
<b>Expenditures</b>							
2008 Levy: Neighborhood Pk Acq	(170)	0	0	0	0	0	0
2008 Levy: Green Space Acquisition	0	0	0	0	0	0	0
2008 Levy: Neighborhood Pks & PG	(2,135)	0	0	0	0	0	0
2008 Levy: Major Parks	()	0	0	0	0	0	0
2008 Levy: Comm Gardens & P-Patch	()	0	0	0	0	0	0
2008 Levy: Opportunity Fund Dev	(764)	0	0	0	0	0	0
SDOT: Major Maintenance/Replacement <sup>2</sup>	(5)	0	0	0	0	0	0
<b>Budget Adjustments</b>							
2019 Capital Carryforward	0	0	(14,025)	0	0	0	0
<i>Total Expenditures</i>	(3,074)	0	(14,025)	0	0	0	0
<i>Ending Fund Balance</i>	14,726	2,618	801	801	801	801	801
<b>Financial Reserves</b>							
2008 Levy: Neighborhood Pk Acq	(1,964)	0	0	0	0	0	0
2008 Levy: Green Space Acquisition	(5)	0	0	0	0	0	0
2008 Levy: Neighborhood Pks & PG	(9,529)	(1,569)	0	0	0	0	0
2008 Levy: Cultural Facilities	()	0	0	0	0	0	0
2008 Levy: Major Parks	()	0	0	0	0	0	0
2008 Levy: Comm Gardens & P-Patch	(10)	0	0	0	0	0	0
2008 Levy: Opportunity Fund Dev	(2,516)	0	0	0	0	0	0
<i>Total Reserves</i>	(14,025)	(1,569)	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	701	1,049	801	801	801	801	801

**Footnotes for 2021 Proposed Budget**

<sup>1</sup>Grant revenue received in 2019

<sup>2</sup>Funding expended in the Seattle Department of Transportation

Remaining funding will be used to complete projects in the 2008 Parks Levy; funding to be appropriated as needed.

**McCaw Hall Capital Reserve (34070)**

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	1,761	1,985	2,106	2,119	2,119	2,119	2,119
Technical Adjustments	12	0					
<i>Revised Beginning Fund Balance</i>	1,772	1,985	2,106	2,119	2,119	2,119	2,119
<b>Sources of Funds</b>							
REET I	506	299	0	0	299	328	348
McCaw Hall Tenant Contributions	290	299	0	0	299	328	348
Interest	46	16	16	0	16	16	16
<i>Source of Funds Total</i>	842	614	16	0	614	671	711
<b>Expenditures</b>							
McCaw Hall Capital Reserve Expenses <sup>1</sup>	(508)	(614)	(3)	0	(614)	(671)	(711)
<b>Budget Adjustments</b>							
2019 Legislated CFD's							
2020 Supplemental Changes							
Capital carryforward							
<i>Total Expenditures</i>	(508)	(614)	(3)	0	(614)	(671)	(711)
<i>Ending Fund Balance</i>	2,106	1,985	2,119	2,119	2,119	2,119	2,119
<b>Planning Reserves</b>							
Continuing appropriations	0	(1,985)	(2,119)	(2,119)	(2,119)	(2,119)	(2,119)
<i>Total Reserves</i>	0	(1,985)	(2,119)	(2,119)	(2,119)	(2,119)	(2,119)
<i>Ending Unreserved Fund Balance</i>	2,106	0	0	0	0	0	0

**Footnotes:**

<sup>1</sup> McCaw Hall Capital Reserve expenses are established by agreement with the McCaw Hall Operating Board, comprising Pacific Northwest Ballet, Seattle Opera, and Seattle Center.

**King County Parks Levy (36000)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	5,293	942	4,788	510	471	466	461
Technical Adjustments	37	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	5,330	942	4,788	510	471	466	461
<b>Sources of Funds</b>							
Levy Allocation	2,266	2,249	2,212	2,251	2,251	2,250	2,249
Interest Earnings	118	0	0	0	0	0	0
<i>Source of Funds Total</i>	2,384	2,249	2,212	2,251	2,251	2,250	2,249
<b>Expenditures</b>							
Fix it First <sup>1</sup>	(1,134)	(6)	(6)	0	(351)	(351)	(351)
Debt and Special Funding	(1,531)	(1,536)	(1,536)	(1,541)	(1,155)	(1,154)	(1,151)
Building for the Future - CIP	(23)	0	0	0	0	0	0
Leadership and Administration	(96)	0	0	0	0	0	0
Parks and Facilities Maintenance and Repairs	(14)	(10)	(10)	(10)	(10)	(10)	(10)
Recreation Facility Programs	0	(734)	(734)	(739)	(740)	(740)	(740)
Departmentwide Programs	(128)	(70)	(70)	()	0	0	0
<b>Budget Adjustments</b>							
2019 Capital Carryforward	0	0	(4,134)	0	0	0	0
<i>Total Expenditures</i>	(2,926)	(2,356)	(6,490)	(2,290)	(2,256)	(2,255)	(2,252)
<i>Ending Fund Balance</i>	4,788	835	510	471	466	461	458
<b>Financial Reserves</b>							
2019 Capital Expenditure Carryforwards	(4,134)	0	0	0	0	0	0
Play Area Reserves	(323)	(600)	(473)	(447)	(447)	(447)	(447)
<i>Total Reserves</i>	(4,457)	(600)	(473)	(447)	(447)	(447)	(447)
<i>Ending Unreserved Fund Balance</i>	331	235	37	24	19	14	11

**Footnotes for 2021 Proposed Budget**

<sup>1</sup>In the 2020 Adopted Budget, the City Council transferred ongoing King County Levy funding from the Fix it First BSL in SPR's capital budget to provide additional shower services at community centers (\$244,000) and to replace General Fund that had previously supported the Recreation Facilities Program (\$500,000). SPR proposes replenishing funding to the CIP beginning in 2022 should the King County Levy provide additional funding (as forecasted).

**Light Fund (41000)**

	2019 Actual <sup>2</sup>	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected <sup>4</sup>	2023 Projected	2024 Projected
<b>Revised Beginning Cash Balance</b> <sup>1</sup>	398,830	438,870	466,694	433,273	433,273	433,273	459,764
Carry Forward / Encumbrances/Adjustments							
<i>Revised Beginning Cash Balance</i>	398,830	438,870	466,694	433,273	433,273	433,273	459,764
<b>Sources of Funds</b>							
Retail Power Sales	919,841	953,834	898,631	889,631	944,525	968,856	1,002,494
Revenue from RSA Surcharge	15,725	15,000	24,363	-	-	-	-
Wholesale Power, Net	15,468	58,802	55,051	60,000	40,000	40,000	40,000
Power Contracts	12,371	6,586	7,425	6,726	6,653	6,659	6,585
Power Marketing, Net	19,651	4,790	12,658	9,298	7,114	6,357	6,357
Other Outside Sources	29,063	26,277	25,678	30,325	32,483	33,858	35,295
Interest on Cash Accounts	10,731	8,638	8,356	8,878	8,762	8,785	8,732
Cash from (to) Rate Stabilization Account	22,771		(28,652)	-	-	-	-
Cash from Contributions	61,874	134,063	63,665	55,051	88,337	50,419	49,932
Cash from Bond Proceeds	260,471	225,000	332,393	297,847	264,561	214,674	200,758
<b>Budget Adjustments</b>							
Associated Revenues from 2019 CFD's			292,916				
Revenues from Current Year legislation			(11,848)				
<i>Sources of Funds Totals</i>	1,367,965	1,432,990	1,680,635	1,357,757	1,448,852	1,329,609	1,350,153
<b>Expenditures</b>							
Power Contracts	(273,619)	(286,156)	(270,978)	(258,989)	(241,508)	(240,882)	(242,501)
Production	(46,140)	(55,528)	(53,671)	(44,810)	(56,008)	(60,878)	(63,696)
Transmission	(9,097)	(12,777)	(12,059)	(12,425)	(12,750)	(13,066)	(13,383)
Distribution	(60,433)	(72,677)	(72,752)	(74,823)	(76,881)	(78,877)	(80,879)
Conservation	(9,693)	(9,567)	(15,151)	(11,574)	(11,849)	(12,115)	(12,382)
Customer Accounting	(33,785)	(41,332)	(41,322)	(42,785)	(43,962)	(45,103)	(46,248)
Administration	(113,508)	(114,666)	(108,034)	(101,360)	(114,842)	(109,523)	(112,814)
Uncollectable Accounts	104	(7,181)	(19,904)	(9,608)	(7,122)	(7,305)	(7,559)
Taxes and Franchise Payments	(100,072)	(102,121)	(101,749)	(101,941)	(107,226)	(109,822)	(113,456)
Debt Service	(220,852)	(232,831)	(227,205)	(230,943)	(236,371)	(248,056)	(260,095)
Capital Expenditures	(390,634)	(360,588)	(318,700)	(336,845)	(393,546)	(405,093)	(389,654)
Technical and Accounting Adjustments	(47,333)	(137,568)	(483,397)	(131,654)	(146,787)	27,602	203
<b>Budget Adjustments</b>							
Associated Expenditures from 2019 CFD's <sup>3</sup>							
2020 Supplemental Changes							
<i>Total Expenditures</i>	(1,305,063)	(1,432,990)	(1,724,923)	(1,357,757)	(1,448,852)	(1,303,118)	(1,342,464)
<i>Ending Cash Balance</i>	466,694	438,870	433,273	433,273	433,273	459,764	467,452
<b>Planning Reserves</b>							
Construction Account	(22,177)	(146,578)	-	(44,153)	(85,484)	(68,074)	(60,329)
Other Restricted Accounts	(180,211)	(200,253)	(194,358)	(203,775)	(214,562)	(224,957)	(234,916)
Operating Contingency Reserve	-	-	-	-	-	-	-
Rate Stabilization Account	(74,153)	(87,927)	(102,797)	(104,339)	(105,904)	(107,493)	(109,105)
<i>Planning Reserves</i>	(276,541)	(434,759)	(297,156)	(352,268)	(405,950)	(400,523)	(404,349)
<i>Ending Unreserved Fund Balance</i>	190,153	4,111	136,117	81,005	27,323	59,241	63,103

Notes:

<sup>1</sup> 2019 beginning fund balance is the cash balance on January 1, 2019.

<sup>2</sup> 2019 actual revenues do not include fair market value (non-cash) or RSA surcharge revenues and will differ from total revenues in Peoplesoft.

<sup>3</sup> 2020 legislated encumbrances and carryforwards are spread throughout various expenditure categories.

<sup>4</sup> Out year assumptions represent forecasted cash flows in the utility's Financial Planning Model that is used to evaluate City Light rate impacts, potential bond offerings, and the overall financial performance of the utility.

Water Fund (43000)

Amounts in \$1,000s	2019 Actual	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Beginning Fund Balance -Water Fund</b>							
Beginning Fund Balance	\$95,472	\$32,000	\$32,000	\$105,000	\$90,000	\$75,000	\$75,000
Technical Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revised Beginning Fund Balance</b>	<b>\$95,472</b>	<b>\$32,000</b>	<b>\$32,000</b>	<b>\$105,000</b>	<b>\$90,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Sources of Funds</b>							
<b>Rate Revenue</b>							
Retail Water Sales	\$201,362	\$205,028	\$205,028	\$205,120	\$210,398	\$220,102	\$227,280
Wholesale Water Sales	\$56,985	\$58,468	\$58,468	\$52,161	\$52,416	\$54,284	\$63,136
Facilities Charges	\$0	\$347	\$347	\$920	\$920	\$920	\$920
<b>Fees</b>							
Tap Fees	\$10,815	\$7,874	\$7,874	\$7,973	\$8,072	\$8,173	\$8,275
<b>Other Revenues</b>							
Other Non-Operating Revenue	\$3,324	\$2,168	\$2,168	\$3,233	\$3,248	\$3,263	\$3,278
Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Build America Bond Interest Income	\$1,984	\$2,080	\$2,080	\$1,619	\$1,571	\$1,520	\$1,466
Rentals--Non-City	\$708	\$656	\$656	\$672	\$689	\$706	\$724
Other Operating Revenues	\$4,731	\$2,083	\$2,083	\$4,226	\$4,332	\$4,441	\$4,552
Capital Grants and Contributions	\$6,210	\$6,115	\$6,115	\$8,200	\$8,405	\$8,615	\$8,830
Public Works Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers from Construction Fund	\$27,000	\$60,626	\$60,626	\$39,083	\$39,944	\$25,547	\$35,557
Op Transfer In - Rev Stab Subfund	(\$2,518)	\$1,200	\$1,200	\$0	\$0	\$0	\$0
Op Transfer In - Rev Stab Subfund - BPA Acct	\$0	\$100	\$100	\$0	\$0	\$0	\$0
<b>Reimbursements</b>							
Reimbursement for External Activities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Call Center Reimbursement from SCL	\$2,200	\$2,620	\$2,620	\$2,287	\$2,442	\$2,554	\$2,681
GF - Public Fire Hydrant Reimbursement	\$9,633	\$10,036	\$10,036	\$10,247	\$14,705	\$15,383	\$15,884
<b>Source of Funds Total</b>	<b>\$322,434</b>	<b>\$359,401</b>	<b>\$359,401</b>	<b>\$335,740</b>	<b>\$347,142</b>	<b>\$345,509</b>	<b>\$372,583</b>
<b>Expenditures</b>							
<b>CIP</b>							
Distribution	(\$28,976)	(\$34,137)	(\$34,137)	(\$31,095)	(\$39,121)	(\$40,891)	(\$50,752)
Transmission	(\$2,127)	(\$15,612)	(\$15,612)	(\$20,129)	(\$10,560)	(\$8,809)	(\$17,325)
Watershed Stewardship	(\$516)	(\$1,290)	(\$1,290)	(\$298)	(\$431)	(\$478)	(\$1,037)
Water Quality & Treatment	(\$439)	(\$9,525)	(\$9,525)	(\$13,214)	(\$5,516)	(\$10,375)	(\$26,738)
Water Resources	(\$3,169)	(\$8,464)	(\$8,464)	(\$12,031)	(\$8,405)	(\$6,968)	(\$3,308)
Habitat Conservation Program	(\$646)	(\$3,488)	(\$3,488)	(\$1,474)	(\$1,214)	(\$1,822)	(\$1,716)
Shared Cost Projects	(\$12,968)	(\$37,740)	(\$37,740)	(\$33,474)	(\$35,913)	(\$42,776)	(\$44,608)
Technology	(\$3,679)	(\$5,271)	(\$5,271)	(\$5,062)	(\$4,244)	(\$4,244)	(\$4,244)
<b>CIP Subtotal</b>	<b>(\$52,519)</b>	<b>(\$115,527)</b>	<b>(\$115,527)</b>	<b>(\$116,778)</b>	<b>(\$105,404)</b>	<b>(\$116,363)</b>	<b>(\$149,727)</b>
<b>O&amp;M</b>							
General Expense	(\$137,221)	(\$149,486)	(\$149,486)	(\$147,339)	(\$152,762)	(\$159,289)	(\$157,470)
Leadership and Administration	(\$52,873)	(\$57,872)	(\$57,872)	(\$58,113)	(\$60,994)	(\$63,695)	(\$67,579)
Utility Services and Operations	(\$53,445)	(\$66,671)	(\$66,671)	(\$68,202)	(\$71,095)	(\$75,369)	(\$78,620)
<b>O&amp;M subtotal</b>	<b>(\$243,539)</b>	<b>(\$274,028)</b>	<b>(\$274,028)</b>	<b>(\$273,655)</b>	<b>(\$284,852)</b>	<b>(\$298,354)</b>	<b>(\$303,669)</b>
<b>Total Expenditures</b>	<b>(\$296,058)</b>	<b>(\$389,555)</b>	<b>(\$389,555)</b>	<b>(\$390,433)</b>	<b>(\$390,256)</b>	<b>(\$414,716)</b>	<b>(\$453,396)</b>
<b>Technical Adjustments</b>	<b>\$5,459</b>	<b>\$103,155</b>	<b>\$103,155</b>	<b>\$39,693</b>	<b>\$28,114</b>	<b>\$69,207</b>	<b>\$80,812</b>
<b>Ending Fund Balance (Operating Cash)</b>	<b>\$127,306</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$90,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Additional Water LOB Reserves</b>							
Bond Reserve Account	\$20,884	\$25,564	\$20,884	\$26,149	\$31,415	\$36,680	\$47,945
Revenue Stabilization Fund	\$59,077	\$47,504	\$59,668	\$60,264	\$60,867	\$61,476	\$62,090
BPA Account	\$488	\$290	\$290	\$195	\$100	\$0	\$0
Planning Reserve	\$3,566	\$3,531	\$3,601	\$3,637	\$3,674	\$3,711	\$3,748
<b>Total Reserves</b>	<b>\$84,015</b>	<b>\$76,889</b>	<b>\$84,443</b>	<b>\$90,246</b>	<b>\$96,055</b>	<b>\$101,866</b>	<b>\$113,783</b>
<b>Water LOB - Total Ending Balance</b>	<b>\$211,321</b>	<b>\$181,889</b>	<b>\$189,443</b>	<b>\$180,246</b>	<b>\$171,055</b>	<b>\$176,866</b>	<b>\$188,783</b>

Footnotes for CBO Only - Provide notes to explain changes

<sup>1</sup> SPU will not show revised amounts due to changes not being legislated before submittal.

<sup>2</sup> SPU would prefer not to show capital carryforwards currently captured in PeopleSoft. Capital budgeting is annual, most carryforward is abandoned. Due to process delays this year, abandonments will not happen before 4Q.

Footnotes for the 2021 Adopted Budget Book - These notes will be printed in the 6-year Financial Plans in the 2021 Adopted Budget

<sup>1</sup> "Source of Funds Total" includes transfer from the Construction Fund. Revenue Total in Proposed Budget pages includes construction fund transfers within the "Use of Fund Balance" account

<sup>2</sup> Technical adjustments reflect largely non-budgetary adjustments to capture timing differences between when revenues are anticipated and when they are received. This line can also reflect non-cash basis adjustments like donated capital assets.

<b>Drainage &amp; Wastewater Fund (44010)</b>							
	2019	2020	2020	2021	2022	2023	2024
Amounts in \$1,000s	Actual	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Drainage &amp; Wastewater Fund Beginning Balance</b>							
Beginning Fund Balance	\$184,600	\$230,624	\$230,624	\$186,760	\$128,574	\$97,041	\$100,171
Technical Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revised Beginning Fund Balance</b>	<b>\$184,600</b>	<b>\$230,624</b>	<b>\$230,624</b>	<b>\$186,760</b>	<b>\$128,574</b>	<b>\$97,041</b>	<b>\$100,171</b>
<b>Sources of Funds</b>							
<b>Rate Revenue</b>							
Wastewater Utility Services	\$304,248	\$316,597	\$316,597	\$314,332	\$342,680	\$371,020	\$380,233
Drainage Utility Services	\$142,031	\$152,715	\$152,715	\$166,927	\$178,631	\$189,780	\$201,458
<b>Fees</b>							
Side Sewer Permit Fees	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832
Drainage Permit Fees	\$519	\$519	\$519	\$519	\$519	\$519	\$519
<b>Other Revenues</b>							
Other Operating Revenues	\$3,563	\$3,631	\$3,631	\$3,579	\$3,541	\$3,532	\$3,332
Build America Bond Interest Income	\$1,686	\$1,686	\$1,686	\$1,686	\$1,686	\$1,686	\$1,686
Capital Grants and Contributions (excluding donated assets)	\$3,984	\$1,736	\$1,736	\$1,736	\$1,736	\$1,736	\$1,779
Operating Grants	\$2,398	\$1,598	\$1,598	\$1,598	\$1,598	\$1,598	\$1,638
Transfer from Construction Fund	\$67,815	\$154,439	\$154,439	\$44,454	\$53,661	\$70,351	\$89,935
<b>Reimbursements</b>							
Call Center Reimbursement from SCL	\$2,267	\$2,243	\$2,243	\$2,215	\$2,366	\$2,475	\$2,598
King County Reimbursement	\$4,208	\$34,026	\$34,026	\$43,083	\$32,776	\$18,616	\$13,803
GIS Reimbursement	\$0	\$2,948	\$2,948	\$0	\$0	\$0	\$0
WIFIA Reimbursement	\$0	\$0	\$15,000	\$75,040	\$61,326	\$61,835	\$44,906
Public Works Transfer Fund	\$0	\$0	\$4,000	\$6,000	\$0	\$0	\$0
<b>Source of Funds Total</b>	<b>\$534,552</b>	<b>\$673,972</b>	<b>\$692,972</b>	<b>\$663,002</b>	<b>\$682,354</b>	<b>\$724,981</b>	<b>\$743,720</b>
<b>Expenditures</b>							
<b>CIP</b>							
Protection of Beneficial Uses	(\$5,708)	(\$22,274)	(\$22,274)	(\$21,139)	(\$46,286)	(\$42,151)	(\$35,025)
Sediments	(\$3,252)	(\$3,482)	(\$3,482)	(\$3,867)	(\$4,579)	(\$4,340)	(\$7,287)
Combined Sewer Overflows	(\$30,182)	(\$121,148)	(\$121,148)	(\$134,109)	(\$102,542)	(\$87,578)	(\$77,503)
Rehabilitation	(\$35,653)	(\$40,044)	(\$40,044)	(\$38,268)	(\$43,269)	(\$37,440)	(\$36,112)
Flooding, Sewer Backup & Lndsl	(\$11,088)	(\$37,252)	(\$37,252)	(\$42,899)	(\$19,760)	(\$14,004)	(\$15,904)
Shared Cost Projects	(\$8,052)	(\$41,607)	(\$41,607)	(\$32,957)	(\$37,993)	(\$31,361)	(\$22,165)
Technology	(\$3,379)	(\$4,219)	(\$4,219)	(\$5,151)	(\$4,299)	(\$4,299)	(\$4,299)
<b>CIP Subtotal</b>	<b>(\$97,314)</b>	<b>(\$270,026)</b>	<b>(\$270,026)</b>	<b>(\$278,390)</b>	<b>(\$258,729)</b>	<b>(\$221,174)</b>	<b>(\$198,295)</b>
<b>O&amp;M</b>							
General Expense	(\$291,876)	(\$311,679)	(\$311,679)	(\$332,921)	(\$341,192)	(\$370,028)	(\$381,274)
Leadership and Administration	(\$49,349)	(\$63,379)	(\$63,379)	(\$62,544)	(\$66,284)	(\$69,786)	(\$74,126)
Utility Services and Operations	(\$52,896)	(\$61,791)	(\$61,791)	(\$70,120)	(\$72,974)	(\$77,268)	(\$80,710)
<b>O&amp;M Subtotal</b>	<b>(\$394,120)</b>	<b>(\$436,849)</b>	<b>(\$436,849)</b>	<b>(\$465,586)</b>	<b>(\$480,449)</b>	<b>(\$517,081)</b>	<b>(\$536,110)</b>
<b>Total Expenditures</b>	<b>(\$491,434)</b>	<b>(\$706,875)</b>	<b>(\$706,875)</b>	<b>(\$743,975)</b>	<b>(\$739,178)</b>	<b>(\$738,255)</b>	<b>(\$734,405)</b>
Technical Adjustments	\$2,907	(\$31,366)	(\$29,961)	\$22,788	\$25,291	\$16,405	\$4,832
<b>Ending Fund Balance (Operating Cash)</b>	<b>\$230,624</b>	<b>\$166,355</b>	<b>\$186,760</b>	<b>\$128,574</b>	<b>\$97,041</b>	<b>\$100,171</b>	<b>\$114,318</b>
<b>Additional Drainage &amp; Wastewater LOB Reserves</b>							
Bond Reserve Account	\$30,872	\$37,516	\$37,516	\$38,266	\$43,202	\$49,534	\$56,746
<b>Total Reserves</b>	<b>\$30,872</b>	<b>\$37,516</b>	<b>\$37,516</b>	<b>\$38,266</b>	<b>\$43,202</b>	<b>\$49,534</b>	<b>\$56,746</b>
<b>Drainage &amp; Wastewater - Total Ending Balance</b>	<b>\$261,497</b>	<b>\$203,871</b>	<b>\$203,659</b>	<b>\$174,971</b>	<b>\$133,982</b>	<b>\$146,960</b>	<b>\$157,208</b>

**Footnotes for CBO Only** - Provide notes to explain changes

1 SPU will not show revised amounts due to changes not being legislated before submittal.

2 SPU would prefer not to show capital carryforwards currently captured in PeopleSoft. Capital budgeting is annual, most carryforward is abandoned. Due to process delays this year, abandonments will not happen before 4Q.

**Footnotes for the 2019-2020 Proposed Budget Book** - These notes will be printed in the 6-year Financial Plans in the 2019-2020 Proposed Budget

<sup>1</sup> Source of Funds Total: Figure shown here includes Transfers From Construction Fund, reimbursements from King County, WIFIA, and Public Works Transfer Fund. Revenue total in Proposed Budget section captures all these reimbursements and transfers under "Use of Fund Balance."

<sup>2</sup> Technical adjustments reflect largely non-budgetary adjustments to capture timing differences between when revenues are anticipated and when they are received. This line can also reflect non-cash basis adjustments like donated capital assets.

**Solid Waste Fund (45010)**

Amounts in \$1,000s	2019 Actual	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance - Department Managed Funds</b>							
Beginning Fund Balance	\$60,052	\$70,433	\$70,433	\$69,346	\$58,304	\$39,974	\$39,812
Technical Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revised Beginning Fund Balance</b>	<b>\$60,052</b>	<b>\$70,433</b>	<b>\$70,433</b>	<b>\$69,346</b>	<b>\$58,304</b>	<b>\$39,974</b>	<b>\$39,812</b>
<b>Sources of Funds</b>							
<b>Rate Revenue</b>							
Recycling Processing Revenues	\$2,831	\$1,856	\$1,856	\$2,823	\$3,804	\$4,812	\$5,973
Commercial Services	\$66,672	\$65,849	\$65,849	\$69,011	\$71,187	\$72,865	\$74,665
Residential Services	\$139,388	\$138,440	\$138,440	\$142,494	\$147,371	\$151,448	\$155,623
Recycling and Disposal Station Charges	\$15,298	\$13,136	\$13,136	\$13,356	\$13,752	\$14,073	\$14,528
Other Misc	\$994	\$1,656	\$1,656	\$1,744	\$1,688	\$1,774	\$1,858
<b>Other Revenues</b>							
Other Nonoperating Revenue	\$2,876	\$862	\$862	\$848	\$743	\$549	\$543
Operating Fees, Contributions and grants	\$124	\$100	\$100	\$100	\$100	\$100	\$100
Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers from Construction Fund	\$6,185	\$2,629	\$2,629	\$0	\$0	\$0	\$0
Op Transfer In - Rev Stab Subfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Reimbursements</b>							
Call Center Reimbursement from SCL	\$2,200	\$2,556	\$2,556	\$2,287	\$2,442	\$2,554	\$2,681
KC Reimb for Local Hzrd Waste Mgt Prgm	\$3,555	\$3,417	\$3,417	\$4,005	\$4,164	\$4,310	\$4,461
<b>Source of Funds Total</b>	<b>\$240,122</b>	<b>\$230,501</b>	<b>\$230,501</b>	<b>\$236,668</b>	<b>\$245,251</b>	<b>\$252,485</b>	<b>\$260,432</b>
<b>Expenditures</b>							
<b>CIP</b>							
New Facilities	(\$4,775)	(\$18,442)	(\$18,442)	(\$19,250)	(\$27,700)	(\$11,320)	(\$1,300)
Rehabilitation and Heavy Equipment	(\$623)	(\$8,390)	(\$8,390)	(\$1,220)	(\$650)	(\$700)	(\$625)
Shared Cost Projects	(\$3,035)	(\$2,317)	(\$2,317)	(\$2,842)	(\$2,640)	(\$1,939)	(\$1,606)
Technology	(\$1,832)	(\$1,710)	(\$1,710)	(\$1,988)	(\$1,508)	(\$1,508)	(\$1,508)
<b>CIP Subtotal</b>	<b>(\$10,265)</b>	<b>(\$30,859)</b>	<b>(\$30,859)</b>	<b>(\$25,299)</b>	<b>(\$32,498)</b>	<b>(\$15,466)</b>	<b>(\$5,039)</b>
<b>O&amp;M</b>							
General Expense	(\$154,637)	(\$159,208)	(\$159,208)	(\$166,465)	(\$172,610)	(\$174,516)	(\$186,853)
Leadership and Administration	(\$18,891)	(\$22,159)	(\$22,159)	(\$18,641)	(\$19,513)	(\$19,945)	(\$21,179)
Utility Services and Operations	(\$27,486)	(\$30,980)	(\$30,980)	(\$33,831)	(\$36,328)	(\$38,372)	(\$39,951)
<b>O&amp;M Subtotal</b>	<b>(\$201,014)</b>	<b>(\$212,348)</b>	<b>(\$212,348)</b>	<b>(\$218,937)</b>	<b>(\$228,451)</b>	<b>(\$232,833)</b>	<b>(\$247,983)</b>
<b>Total Expenditures</b>	<b>(\$211,279)</b>	<b>(\$243,207)</b>	<b>(\$243,207)</b>	<b>(\$244,236)</b>	<b>(\$260,948)</b>	<b>(\$248,299)</b>	<b>(\$253,021)</b>
Technical Adjustments	(\$18,463)	\$11,619	\$11,619	(\$3,474)	(\$2,632)	(\$4,349)	(\$604)
<b>Ending Fund Balance (Operating Cash)</b>	<b>\$70,433</b>	<b>\$69,346</b>	<b>\$69,346</b>	<b>\$58,304</b>	<b>\$39,974</b>	<b>\$39,812</b>	<b>\$46,618</b>
<b>Additional Solid Waste LOB Reserves</b>							
Bond Reserve Account	\$9,831	\$9,831	\$9,831	\$9,831	\$9,831	\$9,831	\$9,831
Revenue Stabilization Fund	\$37,307	\$36,397	\$36,397	\$36,459	\$36,459	\$36,459	\$36,459
Planning Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Reserves</b>	<b>\$47,138</b>	<b>\$46,228</b>	<b>\$46,228</b>	<b>\$46,290</b>	<b>\$46,290</b>	<b>\$46,290</b>	<b>\$46,290</b>
<b>Solid Waste LOB - Total Ending Balance</b>	<b>\$117,571</b>	<b>\$115,574</b>	<b>\$115,574</b>	<b>\$104,594</b>	<b>\$86,264</b>	<b>\$86,102</b>	<b>\$92,908</b>

**Footnotes for CBO Only - Provide notes to**

1 SPU will not show revised amounts due to changes not being legislated before submittal.

2 SPU would prefer not to show capital carryforwards currently captured in PeopleSoft. Capital budgeting is annual, most carryforward is abandoned. Due to process delays this year, abandonments will not happen before 4Q.

**Footnotes for the 2021 Proposed Budget Book - These notes will be printed in the 6-year Financial Plans in the 2019-2020 Proposed Budget**

<sup>1</sup> Source of Funds Total: Figure shown here does not include "Use of Fund Balance." Revenue total in Proposed Budget book pages include these amounts.

<sup>2</sup> Technical adjustments reflect largely non-budgetary adjustments to capture timing differences between when revenues are anticipated and when they are received. This line can also reflect non-cash basis adjustments like donated capital assets.

**Construction and Inspections Fund (48100)**

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Fund Balance	\$ 20,901	\$ 77,795	\$ 83,579	\$ 68,566	\$ 50,332	\$ 39,711	\$ 45,741
Technical Adjustments	\$ 49,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revised Beginning Fund Balance</b>	<b>\$ 70,577</b>	<b>\$ 77,795</b>	<b>\$ 83,579</b>	<b>\$ 68,566</b>	<b>\$ 50,332</b>	<b>\$ 39,711</b>	<b>\$ 45,741</b>
<b>Sources of Funds</b>							
Contingent Budget Authority Offset	\$ -	\$ 8,064	\$ 8,064	\$ 8,064	\$ 8,064	\$ 8,064	\$ 8,064
Boiler	\$ 910	\$ 1,376	\$ 1,376	\$ 1,432	\$ 1,477	\$ 1,525	\$ 1,577
Building Development	\$ 39,045	\$ 37,678	\$ 30,814	\$ 28,907	\$ 33,847	\$ 43,171	\$ 38,542
Electrical	\$ 9,329	\$ 8,566	\$ 6,797	\$ 6,241	\$ 7,366	\$ 9,604	\$ 8,787
Elevator	\$ 4,489	\$ 4,702	\$ 4,702	\$ 4,606	\$ 4,775	\$ 5,149	\$ 5,695
Grant Revenues	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 2,494	\$ 1,176	\$ 1,176	\$ 1,176	\$ 1,176	\$ 1,176	\$ 1,176
Land Use	\$ 12,704	\$ 11,249	\$ 9,742	\$ 9,188	\$ 10,947	\$ 14,409	\$ 13,406
Noise	\$ 598	\$ 550	\$ 578	\$ 424	\$ 505	\$ 665	\$ 618
Other Miscellaneous Revenues	\$ 1,361	\$ 2,098	\$ 2,119	\$ 2,119	\$ 2,135	\$ 2,153	\$ 2,171
Refrigeration & Furnace	\$ 1,881	\$ 1,733	\$ 1,413	\$ 1,073	\$ 1,328	\$ 1,831	\$ 1,684
Rental Registration & Inspection Ordinance	\$ 2,015	\$ 1,837	\$ 1,837	\$ 3,164	\$ 2,198	\$ 3,504	\$ 2,442
Signs	\$ 597	\$ 578	\$ 639	\$ 639	\$ 659	\$ 681	\$ 704
Site Review & Development	\$ 3,480	\$ 4,658	\$ 2,756	\$ 2,608	\$ 3,146	\$ 4,148	\$ 3,957
SPU MOA for Side Sewer & Drainage	\$ 2,271	\$ 1,200	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
<b>Source of Funds Total</b>	<b>\$ 81,197</b>	<b>\$ 85,466</b>	<b>\$ 74,014</b>	<b>\$ 71,641</b>	<b>\$ 79,625</b>	<b>\$ 98,081</b>	<b>\$ 90,825</b>
<b>Expenditures</b>							
Compliance	\$ (3,180)	\$ (3,811)	\$ (3,994)	\$ (3,886)	\$ (3,879)	\$ (3,957)	\$ (4,036)
Government Policy, Safety & Support	\$ (1,114)	\$ (1,447)	\$ (1,314)	\$ (1,360)	\$ (1,358)	\$ (1,385)	\$ (1,413)
Inspections	\$ (20,996)	\$ (25,308)	\$ (25,320)	\$ (26,388)	\$ (26,399)	\$ (26,927)	\$ (27,465)
Land Use Services	\$ (16,755)	\$ (23,230)	\$ (23,048)	\$ (24,008)	\$ (23,946)	\$ (24,425)	\$ (24,914)
Leadership and Administration	\$ (48)	\$ (29)	\$ (29)	\$ -	\$ (422)	\$ (431)	\$ (440)
Permit Services	\$ (21,544)	\$ (28,423)	\$ (28,660)	\$ (29,075)	\$ (28,978)	\$ (29,558)	\$ (30,149)
Process Improvements and Technology	\$ (4,558)	\$ (5,153)	\$ (6,663)	\$ (5,158)	\$ (5,263)	\$ (5,368)	\$ (5,475)
<b>Total Expenditures</b>	<b>\$ (68,195)</b>	<b>\$ (87,401)</b>	<b>\$ (89,027)</b>	<b>\$ (89,875)</b>	<b>\$ (90,246)</b>	<b>\$ (92,051)</b>	<b>\$ (93,892)</b>
<b>Ending Fund Balance</b>	<b>\$ 83,579</b>	<b>\$ 75,860</b>	<b>\$ 68,566</b>	<b>\$ 50,332</b>	<b>\$ 39,711</b>	<b>\$ 45,741</b>	<b>\$ 42,674</b>
<b>Reserves*</b>							
Core Staffing	\$ (25,926)	\$ (31,040)	\$ (31,040)	\$ (25,926)	\$ (25,926)	\$ (25,926)	\$ (25,926)
Process Improvements and Technology	\$ (3,900)	\$ (5,200)	\$ (5,200)	\$ (3,900)	\$ (3,900)	\$ (3,900)	\$ (3,900)
Tenant Improvements	\$ (2,116)	\$ (3,156)	\$ (3,156)	\$ (2,116)	\$ (2,116)	\$ (2,116)	\$ (2,116)
90-Day Operating Reserve	\$ (15,931)	\$ (16,807)	\$ (16,807)	\$ (15,931)	\$ (6,931)	\$ (6,931)	\$ (6,931)
Planning Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Reserves</b>	<b>\$ (47,873)</b>	<b>\$ (56,203)</b>	<b>\$ (56,203)</b>	<b>\$ (47,873)</b>	<b>\$ (38,873)</b>	<b>\$ (38,873)</b>	<b>\$ (38,873)</b>
<b>Ending Unreserved Fund Balance</b>	<b>\$ 35,707</b>	<b>\$ 19,657</b>	<b>\$ 12,363</b>	<b>\$ 2,459</b>	<b>\$ 838</b>	<b>\$ 6,868</b>	<b>\$ 3,802</b>

\* SDCI intends to fully fund the reserves in 2021 and beyond pending sufficient fund balance. In order to show an Ending Unreserved Fund Balance above \$0, the Projected Reserve balances have been reduced for planning purposes.



**Finance and Administrative Services Fund (50300)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	24,653	4,491	14,485	388	1,701	2,589	2,599
Technical Adjustments	(15,042)	0					
Held in Escrow	(215)						
<i>Revised Beginning Fund Balance</i>	9,395	4,491	14,485	388	1,701	2,589	2,599
<b>Sources of Funds</b>							
General Fund Support	14,001	14,428	13,831	12,274	11,368	11,595	11,827
Revenues from Other City Departments	142,281	143,777	142,722	161,994	163,799	167,075	170,416
External Revenues	7,536	7,101	5,397	4,292	4,848	4,945	5,044
Capital Improvements *	16,436	3,500	3,500	7,038	3,500	3,500	3,500
<b>Budget Adjustments</b>							
Q2 Supplemental Adjustments			6,412	0	0	0	0
Q3 Supplemental Adjustments			4,300				
Q4 Interfund Loan for emergency spending			10,288				
FAS Carryforward CIP revenues			10,152	0	0	0	0
<i>Source of Funds Total</i>	180,254	168,806	196,602	185,598	183,514	187,115	190,787
<b>Expenditures</b>							
Budget and Central Services	(2,746)	(3,828)	(4,110)	(2,486)	(2,506)	(2,569)	(2,633)
Fleet Services	(37,205)	(42,918)	(40,207)	(41,572)	(38,226)	(39,182)	(40,161)
Facility Services	(77,592)	(81,620)	(88,037)	(87,128)	(87,073)	(89,250)	(91,482)
Financial Services	(24,384)	(23,401)	(24,429)	(31,524)	(33,760)	(34,604)	(35,469)
City Purchasing and Contracting Services	(9,397)	(10,903)	(12,501)	(10,850)	(10,825)	(11,096)	(11,373)
Office of Constituent Services	(5,988)	(7,057)	(7,762)	(6,725)	(6,735)	(6,904)	(7,111)
Capital Improvements	(17,852)	(3,500)	(12,652)	(4,000)	(3,500)	(3,500)	(3,500)
Emergency Response			(21,000)				
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's				0	0	0	0
2019 Annual Wage Increase Carryforward				0	0	0	0
2019 Special Carryforward				0	0	0	0
2019 Grant/Svc Contract/Capital Expenditure CFD's							
<i>Total Expenditures</i>	(175,164)	(173,227)	(210,698)	(184,285)	(182,627)	(187,105)	(191,729)
<i>Ending Fund Balance</i>	14,485	70	388	1,701	2,589	2,599	1,657
<b>Financial Reserves</b>							
2019 Encumbrance CFD's	(3,291)						
2019 Special Carryforward	(7,380)						
2019 Grant/Svc Contract/Capital CFD Revenues	13,307						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(13,307)						
Annual Wage Increase	(1,873)						
Reserve for Capital Expenditures <sup>1</sup>			(1,500)				
Reserve for HCM Debt Service <sup>2</sup>				(2,888)			
<i>Total Reserves</i>	(12,544)	0	(1,500)	(2,888)	0	0	0
<i>Ending Unreserved Fund Balance</i>	1,940	70	(1,112)	(1,187)	2,589	2,599	1,657

1. This is capital expense that will be needed in 2021.

**Fleet Capital Fund (50321)**

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	114,495	4,353	17,500	6,696	13,013	20,824	21,064
Technical Adjustments	(103,451)	0					
<i>Revised Beginning Fund Balance</i>	11,044	4,353	17,500	6,696	13,013	20,824	21,064
<b>Sources of Funds</b>							
General Fund Support	0	494	494	0	0	0	0
Revenues from Other City Departments	19,406	20,391	20,391	20,044	20,322	20,679	21,231
Investment Earnings	383	0	0	0	0	0	0
Gain/(Loss) on Sale of Fixed Assets	1,737	1,296	1,296	773	887	0	0
<i>Source of Funds Total</i>	21,525	22,181	22,181	20,818	21,209	20,679	21,231
<b>Expenditures</b>							
Fleet Capital Program	(15,069)	(24,053)	(21,210)	(14,500)	(13,398)	(20,439)	(30,726)
<b>Budget Adjustments</b>							
<i>2019 Encumbrance CFD's</i>			(11,775)	0	0	0	0
<i>Total Expenditures</i>	(15,069)	(24,053)	(32,985)	(14,500)	(13,398)	(20,439)	(30,726)
<i>Ending Fund Balance</i>	17,500	2,481	6,696	13,013	20,824	21,064	11,569
<b>Financial Reserves</b>							
<i>2019 Encumbrance CFD's</i>	(11,775)						
<b>Planning Reserves</b>							
<i>Reserves against Fund Balance</i>	(5,725)	(2,481)	(6,696)	(13,013)	(20,824)	(21,064)	(11,569)
<i>Total Reserves</i>	(17,500)	(2,481)	(6,696)	(13,013)	(20,824)	(21,064)	(11,569)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

Asset Preservation Fund (50322)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	10,230	492	9,830	737	737	737	737
Technical Adjustments	132	0					
<i>Revised Beginning Fund Balance</i>	10,362	492	9,830	737	737	737	737
<b>Sources of Funds</b>							
Transfer from FAS Facilities	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Investment Earnings	262	0	0	0	0	0	0
<i>Source of Funds Total</i>	4,262	4,000	4,000	4,000	4,000	4,000	4,000
<b>Expenditures</b>							
Asset Preservation Schedule 1 Facilities	(3,547)	(2,152)	(2,152)	(2,152)	(2,152)	(2,152)	(2,152)
Asset Preservation Schedule 2 Facilities	(1,247)	(1,848)	(1,848)	(1,848)	(1,848)	(1,848)	(1,848)
<b>Budget Adjustments</b>							
2019 Grant/Svc Contract/Capital CFD's			(9,075)	0	0	0	0
AWI Carryforward			(18)	0	0	0	0
<i>Total Expenditures</i>	(4,794)	(4,000)	(13,094)	(4,000)	(4,000)	(4,000)	(4,000)
<i>Ending Fund Balance</i>	9,830	492	737	737	737	737	737
<b>Financial Reserves</b>							
2019 Grant/Svc Contract/Capital Expenditure CFD's	(9,075)						
<b>Planning Reserves</b>							
Reserves against Fund Balance	(755)	(492)	(737)	(737)	(737)	(737)	(737)
<i>Total Reserves</i>	(9,830)	(492)	(737)	(737)	(737)	(737)	(737)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

Information Technology Fund (50410)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	58,825	25,829	85,949	19,500	14,874	15,950	16,997
Technical Adjustments	20,158	0	0	0	0	0	0
<i>Beginning Unreserved Fund Balance</i>	78,984	25,829	85,949	19,500	14,874	15,950	16,997
<b>Sources of Funds</b>							
Rates: Allocated <sup>1</sup>	186,046	168,267	168,267	153,789	160,286	162,756	165,571
Rates: Direct Billed <sup>2</sup>	30,972	39,216	39,216	44,540	35,039	35,626	36,340
Billable Project Revenues <sup>5</sup>	0	20,108	20,108	21,507	22,034	22,613	23,092
Bond Proceeds <sup>6</sup>	15,166	19,375	21,375	27,933	14,353	0	0
ITD's Cost of Technology Consumption <sup>7</sup>	10,664	9,215	9,215	9,307	10,069	10,197	10,381
Cable Fund Revenues	9,517	7,343	7,343	7,171	6,919	7,057	7,198
Non-City Agency Revenues <sup>8</sup>	1,153	297	297	225	226	229	232
Interest Earnings <sup>9</sup>	2,270	518	809	291	265	275	285
<b>Budget Adjustments</b>							
Rates: Direct Billed (2019 CIP Carryforward Items) <sup>3</sup>	0	0	7,417	0	0	0	0
Rates: Direct Billed (2019 Operating Carryforward Items) <sup>4</sup>	0	0	8,130	0	0	0	0
Revenue True-Up for 2019 Actuals <sup>10</sup>	0	0	(3,523)	0	0	0	0
CIP Abandonment	0	0	(5,614)	0	0	0	0
2020 Q3 Supplemental	0	0	4,326	0	0	0	0
2020 Expenditure Reduction (Rebate)	0	0	(9,456)	0	0	0	0
<i>Source of Funds Total</i>	255,788	264,339	267,911	264,763	249,192	238,754	243,098
<b>Expenditures (2019)</b>							
Leadership & Administration BSL	(36,801)	0	0	0	0	0	0
Engineering & Operations BSL	(75,641)	0	0	0	0	0	0
Digital Engagement BSL	(10,495)	0	0	0	0	0	0
Security, Risk & Compliance BSL	(5,386)	0	0	0	0	0	0
Applications Services BSL	(54,777)	0	0	0	0	0	0
Capital Improvement Projects BSL	(30,162)	0	0	0	0	0	0
Client Services Management BSL	(3,407)	0	0	0	0	0	0
IT Initiatives BSL	(32,154)	0	0	0	0	0	0
<b>Expenditures - Seattle IT Re-Org (2020-)</b>							
Leadership and Administration BSL <sup>17</sup>	0	(32,918)	(32,918)	(25,129)	(25,452)	(25,808)	(26,331)
Technology Infrastructure BSL <sup>17</sup>	0	(48,628)	(48,628)	(44,052)	(48,830)	(49,173)	(49,718)
Digital Workplace and Frontline Digital Services BSL	0	(42,937)	(42,937)	(40,823)	(41,687)	(42,522)	(43,374)
Digital Security & Risk BSL	0	(5,299)	(5,299)	(8,449)	(8,465)	(8,635)	(8,808)
Applications BSL	0	(106,879)	(106,879)	(108,420)	(96,212)	(98,137)	(100,101)
Capital Improvement Projects BSL	0	(32,028)	(32,028)	(37,438)	(22,385)	(8,244)	(8,472)
Client Solutions BSL	0	(5,772)	(5,772)	(5,078)	(5,085)	(5,189)	(5,295)
<b>Budget Adjustments</b>							
2019 Encumbrance CFD's (Legislated)	0	0	(16,656)	0	0	0	0
2019 Grant/Svc Contract/Capital CFD's	0	0	(58,611)	0	0	0	0
Legislated Carryforward	0	0	(1,398)	0	0	0	0
2020 Expenditure Reduction	0	0	9,456	0	0	0	0
2020 Q3 Supplemental <sup>11</sup>	0	0	7,309	0	0	0	0
<i>Total Expenditures</i>	(248,823)	(274,460)	(334,360)	(269,388)	(248,116)	(237,707)	(242,098)
<i>Ending Fund Balance</i>	85,949	15,708	19,500	14,874	15,950	16,997	17,997
<b>Planning Reserves</b>							
Continuing Appropriation and Encumbrances <sup>13</sup>	(53,422)	0	0	0	0	0	0
Radio and Video Reserves	(13,993)	(6,577)	(7,106)	(6,887)	(6,645)	(6,368)	(6,065)
Computer Replacement (Law Department) <sup>14</sup>	(155)	(271)	(187)	(271)	(99)	(199)	(302)
Planning Reserve	0	(5,000)	0	0	0	0	0
One-Time Projects <sup>15</sup>	(9,900)	0	(9,900)	(7,100)	(7,100)	(7,100)	(7,100)
Transfer of SDCI Accela Resource <sup>16</sup>	0	0	0	(188)	(381)	(578)	(779)
Revenue True-Up for 2018	(8,055)	0	0	0	0	0	0
Revenue True-Up for 2019 <sup>10</sup>	(3,523)	0	0	0	0	0	0
<i>Total Reserves</i>	(89,047)	(11,849)	(17,193)	(14,446)	(14,225)	(14,245)	(14,246)
<i>Ending Unreserved Fund Balance</i> <sup>18</sup>	<b>(3,098)</b>	<b>3,860</b>	<b>2,306</b>	<b>428</b>	<b>1,724</b>	<b>2,752</b>	<b>3,751</b>

**Assumptions:**

- <sup>1</sup>Rates Allocated: Revenue collected from customers through allocations (i.e., ITD bills customers based on budget).
- <sup>2</sup>Rates Direct Billed: Revenue collected from customers through direct billing (i.e., ITD bills customers based on actual expenses).
- <sup>3</sup>Rates Direct Billed (2019 CIP Carryforward Items): Unspent CIP budget, carried forward from FY 2019 to FY 2020, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).
- <sup>4</sup>Rates Direct Billed (2019 Operating Carryforward Items): Unspent operating budget, carried forward from FY 2019 to FY 2020, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).
- <sup>5</sup>Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.
- <sup>6</sup>Bond Proceeds: Revenue received from City of Seattle General Obligation (GO) bond issuances.
- <sup>7</sup>ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.
- <sup>8</sup>Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).
- <sup>9</sup>Interest Earnings: Revenue from the interest earned on ITD's cash balance. Interest calculation: 10-year average interest rate (1.3%) times the average of beginning and ending balances.
- <sup>10</sup>Revenue True-Up for 2019: Underspending in FY 2019 allocated projects that will be transferred to the major funds in FY 2020.
- <sup>11</sup>Q3 Supplemental includes CIP Abandonment.
- <sup>12</sup>Q4 Supplemental includes one-time ITD projects.
- <sup>13</sup>Continuing Appropriation and Encumbrances: Includes the allocated revenues collected in FY 2019 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), Encumbrances, and Special Carryforward budgets.
- <sup>14</sup>Computer Replacement (Law Department): This reserve consists of the rates ITD collects from the Law Department each year for PC replacements. Unlike other Departments, the Law Department replaces all PCs once every five years, versus a portion each year.
- <sup>15</sup>Reserves for One-Time Projects include (\$7,100,000) for various one-time ITD projects and (\$2,800,000) to transfer funding for Human Capital Management and Budget System projects for Finance and Administrative Services (FAS).
- <sup>16</sup>Transfer of SDCI Accela Resource: anticipated revenue rebate for the transfer of an SDCI Accela resource from ITD to SDCI without associated revenues, as submitted in Change Request, 2021-22 ITD-130 Transfer SDCI Accela Resource.
- <sup>17</sup> Expenditures in the out years are reflecting the real debt service schedule in the out years instead of inflating 2%.
- <sup>18</sup> The Information Technology Fund is the source of an interfund loan for the Transportation Fund that was passed as part of the 2021 Adopted Budget. The legislation states that the loan would be repaid by December 31, 2024.

**Firefighters' Pension Fund (61040)**

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	7,237	8,232	10,223	9,703	9,421	8,895	8,448
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	7,237	8,232	10,223	9,703	9,421	8,895	8,448
<b>Sources of Funds</b>							
General Subfund	19,081	19,099	19,099	19,099	19,099	19,481	19,871
Fire Insurance Premium Tax	1,152	1,161	1,161	1,161	1,161	1,184	1,208
Medicare Rx Subsidy Refund	478	478	478	478	478	488	497
<i>Source of Funds Total</i>	20,712	20,738	20,738	20,738	20,738	21,153	21,576
<b>Expenditures</b>							
Death Benefits	(13)	(19)	(19)	(19)	(19)	(19)	(20)
Administration	(860)	(889)	(911)	(926)	(917)	(940)	(963)
Medical Benefits Paid	(10,758)	(12,500)	(12,500)	(12,250)	(12,500)	(12,813)	(13,133)
Pension Bfts - Paid to Members	(6,095)	(7,100)	(7,100)	(7,825)	(7,828)	(7,828)	(7,828)
Pension Bfts - Annual Transfers to Actuarial Account 61050		(728)	(728)				0
<i>Total Expenditures</i>	(17,726)	(21,236)	(21,258)	(21,020)	(21,264)	(21,600)	(21,944)
<i>Ending Fund Balance</i>	10,223	7,735	9,703	9,421	8,895	8,448	8,081
<b>Planning Reserves</b>							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Rate Stabilization Reserve	(9,723)	(7,235)	(9,203)	(8,921)	(8,395)	(7,948)	(7,581)
<i>Total Reserves</i>	(10,223)	(7,735)	(9,703)	(9,421)	(8,895)	(8,448)	(8,081)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

Police Relief & Pension Fund (61060)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Adopted	2022 Projected	2023 Projected	2024 Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	5,765	5,507	8,751	8,476	8,201	7,921	7,631
Technical Adjustments	(.10)	0					
<i>Revised Beginning Fund Balance</i>	5,765	5,507	8,751	8,476	8,201	7,921	7,631
<b>Sources of Funds</b>							
General Fund Transfer	25,172	25,859	25,859	25,859	25,859	26,505	27,168
Police Auction Proceeds	154	117	117	117	117	119	122
Miscellaneous	0	400	400	400	400	408	416
<i>Source of Funds Total</i>	25,326	26,376	26,376	26,376	26,376	27,033	27,706
<b>Expenditures</b>							
Death Benefits	(14)	(18)	(18)	(18)	(18)	(18)	(19)
Medical Benefits Paid	(13,700)	(15,380)	(15,380)	(15,380)	(15,380)	(15,765)	(16,159)
Pension Benefits Paid	(7,885)	(10,379)	(10,379)	(10,379)	(10,379)	(10,638)	(10,904)
Administration	(740)	(857)	(875)	(875)	(879)	(901)	(924)
<i>Total Expenditures</i>	(22,339)	(26,633)	(26,651)	(26,652)	(26,656)	(27,322)	(28,005)
<i>Ending Fund Balance</i>	8,751	5,250	8,476	8,201	7,921	7,631	7,332
<b>Planning Reserves</b>							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Rate Stabilization Reserve	(8,251)	(4,750)	(7,976)	(7,701)	(7,421)	(7,131)	(6,832)
<i>Total Reserves</i>	(8,751)	(5,250)	(8,476)	(8,201)	(7,921)	(7,631)	(7,332)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

**Transit Benefit Fund (63000)**

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b><u>Revised Beginning Fund Balance</u></b>							
Beginning Fund Balance	0	0	(5)	0	0	0	0
<i>Revised Beginning Fund Balance</i>	0	0	(5)	0	0	0	0
<b><u>Sources of Funds</u></b>							
Transit Subsidy Payments - Employer	6,475	7,113	3,228	4,996	6,086	6,238	6,394
<i>Source of Funds Total</i>	6,475	7,113	3,228	4,996	6,086	6,238	6,394
<b><u>Expenditures</u></b>							
Metro Passes	(6,480)	(7,113)	(3,223)	(4,996)	(6,086)	(6,238)	(6,394)
<i>Total Expenditures</i>	(6,480)	(7,113)	(3,223)	(4,996)	(6,086)	(6,238)	(6,394)
<i>Ending Unreserved Fund Balance</i>	(5)	0	0	0	0	0	0

**Firefighters' Health Care Fund (63100)**

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	249	2	456	(0)	(0)	(0)	(10)
Technical Adjustments	1	0					
<i>Revised Beginning Fund Balance</i>	250	2	456	(0)	(0)	(0)	(10)
<b>Sources of Funds</b>							
Employee Contributions	1,918	2,000	2,000	2,000	2,000	2,040	2,081
Miscellaneous	6	0	0	0	0	0	0
<i>Source of Funds Total</i>	1,925	2,000	2,000	2,000	2,000	2,040	2,081
<b>Expenditures</b>							
Healthcare Premiums	(1,718)	(2,000)	(2,456)	(2,000)	(2,000)	(2,050)	(2,101)
<i>Total Expenditures</i>	(1,718)	(2,000)	(2,456)	(2,000)	(2,000)	(2,050)	(2,101)
<b>Ending Fund Balance</b>							
<i>Ending Fund Balance</i>	456	2	(0)	(0)	(0)	(10)	(30)
<b>Planning Reserves</b>							
Health Care Claims Reserve	(456)	(2)				10	30
<i>Total Reserves</i>	(456)	(2)	0	0	0	10	30
<b>Ending Unreserved Fund Balance</b>							
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0



**FileLocal Agency Fund (67600)**

Amounts in \$1,000s	2019	2020	2020	2021	2022	2023	2024
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<b>Revised Beginning Fund Balance</b>							
Beginning Fund Balance	0	40	0	0	57	69	79
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	0	40	0	0	57	69	79
<b>Sources of Funds</b>							
Agency Revenue (Labor Reimbursement)	371	422	442	422	377	385	393
<i>Source of Funds Total</i>	371	422	442	422	377	385	393
<b>Expenditures</b>							
FileLocal Agency	(371)	(436)	(436)	(365)	(365)	(375)	(384)
<b>Budget Adjustments</b>							
<i>Annual Wage Increase</i>			(6)	0	0	0	0
<i>Total Expenditures</i>	(371)	(436)	(442)	(365)	(365)	(375)	(384)
<i>Ending Fund Balance</i>	0	26	0	57	69	79	88
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Fund Balance</i>	0	26	0	57	69	79	88