

# Special Funds

## Key Tower Operating Subfund

The Key Tower Operating Subfund shows all revenue and expenditures associated with Key Tower, which was acquired by the City in January 1996 as a future location for many of the City's offices. The 2003 and 2004 budget assumes that private tenants will continue vacating and that the City will incrementally take occupancy in the years 2003 through 2006. The Subfund balance will be used for building improvements and maintenance, and to balance the loss of private tenant revenues as the City occupies more space in the building.

Summit Code	Source	2001 Actual	2002 Revised	2003 Adopted	2004 Endorsed
<b>Beginning Fund Balance</b>		\$ 10,709,612	\$ 10,859,831	\$ 7,295,883	\$ 4,872,862
<b>Revenues</b>					
462500	Bldg/Other Space Rental Charge	\$ 16,090,035	\$ 17,733,195	\$ 13,907,373	\$ 12,364,722
562500	IF Building/Other Space Rental	716,330	1,072,296	5,030,842	7,081,499
	Utility Surcharge	1,908,659	138,197	-	-
<b>Total Revenues</b>		<b>\$18,715,024</b>	<b>\$18,943,688</b>	<b>\$18,938,215</b>	<b>\$19,446,221</b>
<b>Expenditures</b>					
741190	Services-Othr Professional/Tec	\$ 10,749,589	\$ 11,437,707	\$ 9,718,604	\$ 9,965,162
841190	IF Services-Othr Professional	76,370	150,000	200,000	200,000
887200	Oper Tr Out-To Debt Service Fund (20110)	7,738,846	8,919,929	10,328,000	10,042,000
887001	Oper Tr Out-To General Fund (00100)	-	2,000,000	1,114,632	1,372,634
<b>Total Expenditures</b>		<b>\$ 18,564,805</b>	<b>\$ 22,507,636</b>	<b>\$ 21,361,236</b>	<b>\$ 21,579,796</b>
<b>Ending Fund Balance</b>		<b>\$ 10,859,831</b>	<b>\$ 7,295,883</b>	<b>\$ 4,872,862</b>	<b>\$ 2,739,287</b>

# Special Funds

## Municipal Civic Center Fund

The Municipal Civic Center Fund was created through Ordinance 119304 as a capital fund related to the Civic Center. The Civic Center is comprised of a number of projects that implement the Council-adopted Civic Center Master Plan and are grouped into four projects within the Fleets & Facilities Department's Capital Improvement Plan: "City Hall," "Justice Center," "Arctic Building Seismic," and "Civic Center Plan - Key Tower, Park 90/5, and other projects." The Municipal Civic Center Fund, through Ordinance 119919, is also authorized to pay: (i) certain debt service obligations related to Limited Tax General Obligation Bonds issued for the original purchase of the now privately-owned Dexter Horton building, as well as (ii) a portion of rental payments charged to City departments that will remain in the building until 2006.

Summit Code	Source	Appropriations through 2001	2002 Revised	2003 Adopted	2004 Endorsed
<b>Beginning Fund Balance</b>		\$ -	\$ (58,700,067)	\$ (6,131,375)	\$ (10,308,656)
<b>Revenues</b>					
481100	Limited Tax General Obligation Debt	154,671,276	51,561,341	2,000,000	0
485110	Unrestricted Dexter Horton Sale Proceeds	21,389,504	0	0	0
485110	Restricted Dexter Horton Sale Proceeds	20,560,496	0	0	0
587170	Key Tower Operating Fund Transfer	6,100,000	0	0	0
A19003	CIP Project Transfer of Funds	500,000	0	0	0
485110	Public Safety Building Conveyance	0	0	0	8,000,000
	SPU Contribution	0	4,027,745		3,658,167
461900	Interest Earnings	5,185,550	4,035,668	1,550,000	525,000
	<b>Total Revenues</b>	<b>\$ 208,406,826</b>	<b>\$ 59,624,754</b>	<b>\$ 3,550,000</b>	<b>\$ 12,183,167</b>
<b>Expenditures</b>					
<b>Capital Elements</b>					
A34200-1	City Hall	72,000,000	0	0	0
A34200-1	Justice Center	92,000,000	0	0	0
ESDNP4	Arctic Seismic	9,000,000	0	0	0
A34200-2	Civic Center Plan	85,804,554	0	5,250,000	0
	<b>Subtotal Capital</b>	<b>\$ 258,804,554</b>	<b>\$ -</b>	<b>\$ 5,250,000</b>	<b>\$ -</b>
<b>Non-Capital Elements</b>					
A12938	Debt Service Transfer	2,885,550	6,066,000	1,460,000	992,000
A12939	Rental Subsidy Transfer	4,162,417	990,062	1,017,281	811,305
TBD	Fund Balance Transfer (to 00100)	1,254,372	0	0	0
	<b>Subtotal Non-Capital</b>	<b>\$ 8,302,339</b>	<b>\$ 7,056,062</b>	<b>\$ 2,477,281</b>	<b>\$ 1,803,305</b>
	<b>Total Expenditures</b>	<b>\$ 267,106,893</b>	<b>\$ 7,056,062</b>	<b>\$ 7,727,281</b>	<b>\$ 1,803,305</b>
<b>Ending Fund Balance</b>		<b>\$ (58,700,067)</b>	<b>\$ (6,131,375)</b>	<b>\$ (10,308,656)</b>	<b>\$ 71,206</b>

# Special Funds

## Parking Garage Operations Fund

The Parking Garage Operations Fund receives the revenues and pays the operating and debt service costs for the parking garage located between Sixth and Seventh Avenues and Pine and Olive Streets in downtown Seattle (Pacific Place Garage). The City took over responsibility for the Garage in November 1998. In this biennium, garage revenues and subfund balance are estimated to be sufficient to cover operating and steadily increasing debt service costs without requiring General Fund support. In 2003, parking equipment in the garage will be replaced.

Summit Code	Source	2001 Actual	2002 Adopted	2003 Adopted	2004 Endorsed
<b>Beginning Fund Balance</b>		\$1,881,235	\$ 1,658,307	\$ 1,550,307	\$ 913,616
<b>Revenues</b>					
462300	Parking Fees	\$ 5,270,108	\$ 5,700,000	\$ 6,200,000	\$ 6,500,000
461110	Investment Interest	141,768	120,000	100,000	100,000
<b>Total Revenues</b>		<b>\$ 5,411,876</b>	<b>\$ 5,820,000</b>	<b>\$ 6,300,000</b>	<b>\$ 6,600,000</b>
<b>Expenditures</b>					
704900	Operating Expenses-Other	\$ 1,928,928	\$ 2,344,000	\$ 2,469,000	\$ 2,344,000
887200	Oper Tr Out-To Debt Service Fund (20110)	3,145,876	3,484,000	3,589,000	4,434,000
708900	Non-Operating Expenses-Other	-	-	750,000	-
841111	IF Services-Administrative Cha	100,000	100,000	128,691	129,505
887001	Oper Tr Out-To General Fund (00100)	460,000	-	-	-
<b>Total Expenditures</b>		<b>\$ 5,634,804</b>	<b>\$ 5,928,000</b>	<b>\$ 6,936,691</b>	<b>\$ 6,907,505</b>
<b>Ending Fund Balance</b>		<b>\$ 1,658,307</b>	<b>\$ 1,550,307</b>	<b>\$ 913,616</b>	<b>\$ 606,111</b>

# Special Funds

## 2000 Parks Levy Fund

The eight-year 2000 Neighborhood Parks, Green Spaces, Trails, and Zoo Levy (2000 Parks Levy) was approved by Seattle voters in November 2000. This page displays actual revenues to the 2000 Parks Levy Fund for 2001 and anticipated revenues for 2002, 2003, and 2004. The page also displays expenditures for the Levy program's three capital program categories (Acquisition, Development, and Opportunity Fund) and one operating category (Environmental Stewardship, Maintenance, and Programming).

Appropriations from the 2000 Parks Levy Fund for the operating category of the Levy program are made on this page. The appropriated amounts are available for transfer to the Park and Recreation Fund as reimbursements for operating expenditures that are initially made from that fund source. The amounts appropriated from the 2000 Parks Levy Fund for operating purposes thus also appear as revenues to the Park and Recreation Fund in the Revenue section of the Department of Parks and Recreation's portion of this Proposed Budget.

Per City ordinance 120024, which approved the 2000 Parks Levy, all amounts appropriated from the 2000 Parks Levy Fund are available until they are expended (i.e., carry over to future years).

Summit Code	Source	2001 Actual	2002 Adopted	2003 Adopted	2004 Endorsed
<b>Beginning Fund Balance</b>		\$ -	\$ 15,442,430	\$ 17,314,430	\$ 15,328,430
<b>Revenue</b>					
411100	2000 Parks Levy	\$ 22,430,032	\$ 22,874,000	\$ 24,270,000	\$ 25,600,000
	Interest Income	413,945	695,000	363,000	400,000
	Interdepartmental Payments	540,000	-	-	-
	<b>Total Revenue</b>	<b>\$ 23,383,977</b>	<b>\$ 23,569,000</b>	<b>\$ 24,633,000</b>	<b>\$ 26,000,000</b>
<b>Expenditure</b>					
<b>Capital Elements</b>					
	Acquisition	\$ 3,071,603	\$ 4,567,000	\$ -	\$ -
	Development	1,933,524	7,241,000	19,219,000	17,676,000 *
	Opportunity Fund	-	2,810,000	-	-
	<b>Subtotal Capital</b>	<b>\$ 5,005,127</b>	<b>\$ 14,618,000</b>	<b>\$ 19,219,000</b>	<b>\$ 17,676,000</b>
<b>Operating Elements</b>					
<u>Environmental Stewardship, Maintenance and Programming</u>					
	Environmental Stewardship	174,869	1,155,000	1,190,000	1,225,000
	Enhanced Park Maintenance	422,000	1,142,000	1,008,000	865,000
	Recreational Programming	484,367	2,122,000	2,180,000	2,250,000
	* New Park/Green Space Maintenance	-	100,000	400,000	800,000
	Zoo Programming	1,855,184	2,560,000	2,622,000	2,685,000
	<b>Subtotal Non-Capital</b>	<b>\$ 2,936,420</b>	<b>\$ 7,079,000</b>	<b>\$ 7,400,000</b>	<b>\$ 7,825,000</b>
	<b>Total Expenditures</b>	<b>\$ 7,941,547</b>	<b>\$ 21,697,000</b>	<b>\$ 26,619,000</b>	<b>\$ 25,501,000</b>
<b>Ending Fund Balance</b>		<b>\$ 15,442,430</b>	<b>\$ 17,314,430</b>	<b>\$ 15,328,430</b>	<b>\$ 15,827,430</b>

\* Note: Capital appropriations are shown here for informational purposes. The actual appropriations are made in the Capital Improvement Program appropriations pages for the Department of Parks and Recreation and Seattle Transportation.

# Special Funds

## Help the Animals Fund

The purpose of this fund is to promote animal welfare. Contributions are used for activities promoting responsible pet ownership, purchasing toys and treats for animals in the shelter, providing animals carriers for low income and elderly persons, or providing special veterinary care from animals that have been subject to cruelty. While this fund has not been budgeted in the past, accounting rule changes now require a budget be approved by the Mayor and Council.

Summit Code	Source	2003 Adopted	2004 Endorsed
<b>Beginning Fund Balance</b>		\$ 350,000	\$ 350,000
<b>Revenues</b>			
	Donations	\$ 140,000	\$ 140,000
	<b>Total Revenues</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>
<b>Expenditures</b>			
	Operations	\$ 140,000	\$ 140,000
	<b>Total Expenditures</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>
<b>Ending Fund Balance</b>		\$ 350,000	\$ 350,000

## Off-Leash Area Fund

The purpose of this fund is to help create and maintain off-leash areas in Seattle. While this fund has not been budgeted in the past, accounting rule changes now require a budget be approved by the Mayor and Council.

Summit Code	Source	2003 Adopted	2004 Endorsed
<b>Beginning Fund Balance</b>		\$ 38,000	\$ 39,000
<b>Revenues</b>			
	Donations	\$ 5,000	\$ 5,000
	<b>Total Revenues</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Expenditures</b>			
	Operations	\$ 4,000	\$ 4,000
	<b>Total Expenditures</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>Ending Fund Balance</b>		\$ 39,000	\$ 40,000

## Pet Population Control Fund

The purpose of this fund is to promote pet population control through Seattle's low cost Municipal Spay and Neuter clinic. Contributions may be used to pay for the spaying and neutering of pets owned by low income and elderly persons, to promote public awareness about the benefits and importance of spaying and neutering, or to purchase new spay and neuter technology that would help benefit the animals. While this fund has not been budgeted in the past, accounting rule changes now require a budget be approved by the Mayor and Council.

Summit Code    Source	2003 Adopted	2004 Endorsed
<b>Beginning Fund Balance</b>	\$    69,000	\$    70,000
<b>Revenues</b>		
Donations	\$      8,000	\$      9,000
<b>Total Revenues</b>	<b>\$      8,000</b>	<b>\$      9,000</b>
<b>Expenditures</b>		
Operations	\$      7,000	\$      8,000
<b>Total Expenditures</b>	<b>\$      7,000</b>	<b>\$      8,000</b>
<b>Ending Fund Balance</b>	<b>\$    70,000</b>	<b>\$    71,000</b>