

Fund Financial Plans

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General Fund (00100)

	2019	2020	2020	2021	2022	2023	2024
Amounts in \$1,000s	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	71,750	79,017	138,164	18,071	31,941	63,590	100,663
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>18,071</i>	<i>31,941</i>	<i>63,590</i>	<i>100,663</i>
Sources of Funds							
Property Tax	320,736	345,085	340,894	354,041	359,450	371,469	373,539
Sales Tax	291,961	298,842	231,103	237,008	256,508	273,359	284,944
Business and Occupation Tax	302,682	296,939	243,788	256,339	275,288	292,991	307,261
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	12,990	13,331
Transportation Network Company Tax	0	9,655	0	5,022	11,491	12,334	12,719
Parking Meters	41,032	43,078	14,259	27,110	38,052	41,399	41,623
Court Fines and Forfeitures	61,854	27,127	43,800	49,925	52,907	55,213	55,889
Revenue from Other Public Entities	16,134	15,080	13,100	15,693	15,550	15,550	15,550
Service Charges & Reimbursements	32,407	26,024	7,472	11,455	12,733	12,735	12,735
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	65,013	64,464	70,790	73,574	74,563
Grants	15,573	9,214	12,268	13,340	12,198	12,303	12,303
Property Sale	0	66,500	66,500	0	0	0	0
Payroll Tax	0	0	0	214,284	233,911	250,524	265,096
Council Changes	0	2,533	0	0	0	0	0
Budget Adjustments							
Associated Revenues from 2019 CFD's	0	0	25,009	0	0	0	0
Revenues from Current Year legislated ordinances ⁽¹⁾	0	0	186,819	0	0	0	0
<i>Source of Funds Total</i>	<i>1,441,289</i>	<i>1,482,686</i>	<i>1,473,635</i>	<i>1,548,377</i>	<i>1,575,933</i>	<i>1,659,315</i>	<i>1,714,175</i>
Expenditures ^{(2) (3)}							
Arts, Culture & Recreation	(169,720)	(178,983)	(178,983)	(114,092)	(118,650)	(126,576)	(134,090)
Education & Human Services	(138,538)	(155,374)	(155,374)	(159,815)	(149,577)	(150,087)	(150,928)
Livable & Inclusive Communities	(61,828)	(85,415)	(85,415)	(58,083)	(51,839)	(52,610)	(53,591)
Public Safety	(739,148)	(750,910)	(750,910)	(703,721)	(714,223)	(757,140)	(776,155)
Utilities, Transportation & Environment	(63,297)	(67,339)	(67,339)	(87,132)	(85,611)	(95,975)	(100,168)
Administration	(202,617)	(259,080)	(259,080)	(411,664)	(401,215)	(406,167)	(409,393)
Emergency Fund Contribution ⁽⁴⁾	(1,707)	(1,922)	(1,922)	0	(11,185)	(15,355)	(5,902)
Revenue Stabilization Fund Contribution ⁽⁴⁾	(3,689)	(3,007)	(3,007)	0	(11,982)	(18,331)	(10,703)
Budget Adjustments							
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 ⁽¹⁾	0	0	(48,663)	0	0	0	0
<i>Total Expenditures</i>	<i>(1,380,544)</i>	<i>(1,502,030)</i>	<i>(1,593,729)</i>	<i>(1,534,507)</i>	<i>(1,544,283)</i>	<i>(1,622,242)</i>	<i>(1,640,932)</i>
<i>Ending Fund Balance</i>	<i>138,164</i>	<i>59,672</i>	<i>18,071</i>	<i>31,941</i>	<i>63,590</i>	<i>100,663</i>	<i>173,906</i>
Financial Reserves							
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 Fwd (incl EDI), AWI	(50,658)						
Planning Reserves							
AWI Reserves	0	(40,599)	(4,159)	(15,220)	(45,844)	(81,505)	(153,228)
State Leave Benefit Reserves	0	(9,299)	(2,105)	(6,586)	(6,405)	(6,532)	(6,768)
Other Planning Reserves	(8,776)	(9,762)	(4,127)	(10,057)	(11,342)	(12,627)	(13,912)
<i>Total Reserves</i>	<i>(77,461)</i>	<i>(59,660)</i>	<i>(10,391)</i>	<i>(31,863)</i>	<i>(63,591)</i>	<i>(100,664)</i>	<i>(173,907)</i>
<i>Ending Unreserved Fund Balance</i>	<i>60,703</i>	<i>12</i>	<i>7,680</i>	<i>78</i>	<i>0</i>	<i>0</i>	<i>0</i>

⁽¹⁾ "Revenues from Current Year legislated ordinances" and "2020 Supplemental Changes" include the following Council Bills: 119820 "CBO 2019 Carryforward", 119859 "OSE Heating Oil Tax Amendment", 119757 "CBO Small Business Supplemental", 119760 "CBO Small Business Supplemental 2", 119764 "CBO Food Voucher Supplemental", 119783 "CBO Emergency Supplemental No. 1", 119816 "CBO 2020 Commerce Grant", 119818 "CBO Q2 Supplemental", and 119824 "CBO 2020 Federal CRF Funds". CB 119825 (Ord 126148) is not included due to the timing of the 9/22/2020 veto override, which occurred after the finalization of the 2021 Proposed Budget. Additionally, "2020 Supplemental Changes" includes assumptions about future legislation, including the 3rd and 4th Quarter supplementals, Joint COVID Relief, and 2020 Balancing actions planned in lieu of CB 119825.

⁽²⁾ 2019 Actual and 2020 Adopted expenditures have been recast to reflect a realignment of department groupings as displayed in the 2021 Proposed budget book. For departments that receive General Fund (GF) transfers from Finance General (FG), the GF amount is shown 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.

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

⁽⁴⁾ Emergency and Revenue Stabilization Fund contributions would normally roll up under "Administration" but are called out separately for visibility.

Judgment/Claims Fund (00126)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Revised Beginning Fund Balance							
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
Sources of Funds							
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
Expenditures							
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 80% confidence level in 2022 and 90% in 2023.

Expenditures in 'Litigation' increase for 4% in 2023 and 2024 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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
Sweetened Beverage Tax	24,173	24,329	15,367	20,772	21,812	23,970	24,329
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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)					
<u>Budget Adjustments</u>							
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
<u>Financial Reserves</u>							
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						
<u>Planning Reserves</u>							
Worker Retraining Requirement	0	0	0	0	(1,500)	(1,500)	(1,500)
Revenue Stabilization Reserve ²	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

¹In 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.

²2022-2024 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.

³The 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.

⁴Reserve 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
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
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
<u>Financial Reserves</u>							
2019 Grant/Svc Contract/Capital Expenditure CFD's	(8,606)						
<u>Planning Reserves</u>							
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 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	50,224	57,764	57,764	31,742	6,042	18,546	36,957
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	50,224	57,764	57,764	31,742	6,042	18,546	36,957
<u>Sources of Funds</u>							
General Fund Contributions	7,540	3,007	3,007	0	12,504	18,411	10,746
<i>Source of Funds Total</i>	7,540	3,007	3,007	0	12,504	18,411	10,746
<u>Expenditures</u>							
Transfer to General Fund	0	0	0	(25,700)	0	0	0
<u>Budget Adjustments</u>							
2020 Supplemental Changes			(29,030)	0	0	0	0
<i>Total Expenditures</i>	0	0	(29,030)	(25,700)	0	0	0
<i>Ending Fund Balance</i>	57,764	60,772	31,742	6,042	18,546	36,957	47,704
<i>Ending Unreserved Fund Balance</i>	57,764	60,772	31,742	6,042	18,546	36,957	47,704

Office of Labor Standards Fund (00190)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	266	-	2,165	1,427	427	469	533
<i>Revised Beginning Fund Balance</i>	266	-	2,165	1,427	427	469	533
<u>Revenues</u>							
General Fund Transfer*	7,907	6,865	6,604	6,226	7,371	7,518	7,669
Investment Earnings	-	-	-	-	-	-	-
<i>Source of Funds Total</i>	7,907	6,865	6,604	6,226	7,371	7,518	7,669
<u>Expenditures</u>							
Office of Labor Standards	(4,584)	(4,765)	(4,765)	(5,126)	(5,029)	(5,155)	(5,284)
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)	(7,226)	(7,329)	(7,455)	(7,584)
<i>Ending Fund Balance</i>	2,165	-	1,427	427	469	533	618
<u>Financial Reserves</u>							
2019 Encumbrance Carryforwards	(639)	-	-	-	-	-	-
2019 AWI Carryforwards	(99)	-	-	-	-	-	-
<i>Total Reserves</i>	(738)	-	-	-	-	-	-
<i>Ending Unreserved Fund Balance</i>	1,427	-	1,427	427	469	533	618

*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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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)
<u>Sources of Funds</u>							
Franchise Fees ¹	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 ²	127	0	15	0	0	0	0
Interest Earnings	(14)	0	22	22	20	20	0
2018 True Up ³	533	0	0	0	0	0	0
2019 True Up ³	0	0	593	0	0	0	0
2020 True Up ³	0	0	797	0	0	0	0
Interfund Loan ⁴	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
<u>Expenditures</u>							
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
<u>2020 Reorg BSLs</u>							
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 ⁵	0	682	(1,341)	0	0	0	0
<u>Budget Adjustments</u>							
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)
<u>Planning Reserves</u>							
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:

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

²Revenues 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.

³This 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.

⁴The 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.

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

Emergency Fund (10102)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	63,245	64,952	64,952	47,110	60	11,775	27,089
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	63,245	64,952	64,952	47,110	60	11,775	27,089
<u>Sources of Funds</u>							
General Fund Contributions	1,707	1,922	1,922	0	11,715	15,313	5,901
<i>Source of Funds Total</i>	1,707	1,922	1,922	0	11,715	15,313	5,901
<u>Expenditures</u>							
Transfer to General Fund	0	0	0	(47,050)	0	0	0
<u>Budget Adjustments</u>							
2020 Supplemental Changes			(19,764)	0	0	0	0
<i>Total Expenditures</i>	0	0	(19,764)	(47,050)	0	0	0
<i>Ending Fund Balance</i>	64,952	66,875	47,110	60	11,775	27,089	32,990
<i>Ending Unreserved Fund Balance</i>	64,952	66,875	47,110	60	11,775	27,089	32,990

Industrial Insurance Fund (10110)

Amounts in \$1,000s	2019 Actual	2020 Adopted	2020 Revised	2021 Proposed	2022 Proposed	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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
<u>Planning Reserves</u>							
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)

	2019	2020	2020	2021	2022	2023	2024
Amounts in \$1,000s	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	1,196	996	1,062	580	550	520	807
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	1,196	996	1,062	580	550	520	807
Sources of Funds							
Unemployment Compensation Contributions	2,127	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	3,980	4,706	2,606	2,467	2,516
Expenditures							
Claims	(2,232)	(2,100)	(4,414)	(4,706)	(2,606)	(2,150)	(2,204)
Services	(28)	(30)	(48)	(30)	(30)	(30)	(31)
<i>Total Expenditures</i>	(2,261)	(2,130)	(4,462)	(4,736)	(2,636)	(2,180)	(2,235)
<i>Ending Fund Balance</i>	1,062	996	580	550	520	807	1,089
Planning Reserves							
Contingency Reserves	(500)	(500)	(500)	(500)	(500)	(500)	(500)
<i>Total Reserves</i>	(500)	(500)	(500)	(500)	(500)	(500)	(500)
<i>Ending Unreserved Fund Balance</i>	562	496	80	50	20	307	589

Health Care Fund (10112)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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
<u>Planning Reserves</u>							
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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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
<u>Planning Reserves</u>							
<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)

	2019	2020	2020	2021	2022	2023	2024
Amounts in \$1,000s	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Revised Beginning Fund Balance							
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>	<i>9,280</i>	<i>6,369</i>	<i>23,587</i>	<i>6,265</i>	<i>6,344</i>	<i>5,513</i>	<i>3,752</i>
Sources of Funds							
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
Budget Adjustments							
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>	<i>54,530</i>	<i>51,621</i>	<i>51,676</i>	<i>37,990</i>	<i>41,217</i>	<i>41,338</i>	<i>41,463</i>
Expenditures							
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
Budget Adjustments							
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>	<i>(40,223)</i>	<i>(53,117)</i>	<i>(68,998)</i>	<i>(37,911)</i>	<i>(42,048)</i>	<i>(43,099)</i>	<i>(44,177)</i>
<i>Ending Fund Balance</i>	<i>23,587</i>	<i>4,873</i>	<i>6,265</i>	<i>6,344</i>	<i>5,513</i>	<i>3,752</i>	<i>1,038</i>
Financial Reserves							
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>	<i>(21,310)</i>	<i>(4,873)</i>	<i>(4,873)</i>	<i>(4,750)</i>	<i>(4,650)</i>	<i>(3,600)</i>	<i>(3,600)</i>
<i>Ending Unreserved Fund Balance</i>	<i>2,277</i>	<i>()</i>	<i>1,392</i>	<i>1,594</i>	<i>863</i>	<i>152</i>	<i>(2,562)</i>

Footnotes for 2021 Proposed Budget

The 2021 Proposed 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 Proposed 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.

¹SPR 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 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	77,273	68,734	69,631	7,931	1,020	944	970
Technical Adjustments	1,499	-	-	-	-	-	-
Revised Beginning Fund Balance	78,772	68,734	69,631	7,931	1,020	944	970
Sources of Funds							
10398 - Move Seattle Levy Revenue	103,341	104,787	100,297	103,234	106,142	108,359	110,621
Source of Funds Total	103,341	104,787	100,297	103,234	106,142	108,359	110,621
Expenditures							
<u>Safe Routes</u>							
01. Safety Corridors	(4,553)	(3,550)	(4,149)	(2,029)	(2,532)	(1,695)	(1,980)
02. Safe Routes to School	(509)	(800)	(1,106)	-	-	(800)	(800)
03. Markings	(512)	(480)	(1,301)	(1,299)	(1,297)	(492)	(501)
04. Transportation Operations	(3,903)	(3,956)	(6,636)	(8,345)	(8,187)	(4,644)	(4,804)
05. Bicycle Safety	(9,346)	(16,216)	(13,153)	(6,205)	(5,577)	(2,340)	(1,966)
06. Sidewalk Safety Repair	(2,026)	(1,665)	(780)	(3,064)	(3,851)	(1,121)	(199)
07. Curb Ramps & Crossings	(2,835)	(3,350)	(3,407)	(5,072)	(9,169)	(9,195)	(8,563)
08. Neighborhood Street Fund	(2,733)	(763)	(2,360)	(5,081)	(1,011)	(2,334)	(5,916)
09. Arterial Roadway Maintenance	(34,916)	(38,051)	(31,984)	(2,743)	(13,130)	(20,946)	(37,779)
<u>Maintenance & Repair</u>							
10. Paving Spot Improvements	(3,461)	(2,900)	(2,097)	(4,674)	(2,680)	(3,650)	(3,734)
11. Bridge Repair Backlog	(2,678)	(2,778)	(5,252)	(5,189)	(5,188)	(2,855)	(3,912)
12. Bridge Seismic Improvements	(6,197)	(14,189)	(21,584)	(6,480)	(5,205)	(14,204)	(10,966)
13. Bridge Replacement, Fairview	(2,280)	(6,809)	(12,106)	(3,008)	(275)	(30)	(63)
14. Bridge Replacement, Planning & Design	(2,212)	(3,716)	(6,651)	-	0	-	(2,923)
15. Stairway Maintenance	(447)	(530)	(393)	(541)	(551)	(561)	-
16. Tree Planting & Trimming	(2,269)	(2,252)	(3,702)	(5,961)	(5,957)	(2,314)	(2,360)
17. Drainage Partnership, SPU South Park	(520)	(7,300)	(2,279)	(7,137)	-	-	-
<u>Congestion Relief</u>							
Multimodal Improvements (total)	(13,226)	(12,051)	(12,839)	(8,007)	(12,746)	(9,183)	(5,104)
18a. BRT Concept Design	(232)	(219)	(400)	(239)	-	-	-
18b. Roosevelt Multimodal Corridor	(881)	(2,288)	(2,786)	(165)	(134)	-	-
18c. 23rd Avenue Corridor Impr	(4,860)	(1,560)	(738)	-	(0)	-	-
18d. Delridge Multimodal Impr	(1,496)	(3,834)	(3,098)	(1,297)	(2,569)	-	-
18e. Burke-Gilman Trail Ext	(2,266)	(2,000)	(3,375)	(250)	(2,029)	-	-
18f. Fauntleroy Way SW Grn Blvd	(112)	-	(96)	-	-	-	-
18g. Madison Street BRT	(1,742)	-	70	(2,300)	(2,500)	-	(4,918)
18h. Rainier/Jackson MultiMod Cor	(774)	(932)	(799)	(2,088)	(1,886)	-	-
18i. Market / 45th Multimodal Corri	(466)	(721)	(831)	(535)	(984)	(5,508)	(106)
18j. Route 40 Northgate to Downtown	(389)	(495)	(755)	(833)	(1,999)	(3,675)	(80)
18k. Route 48 South Electrification	(8)	-	(32)	-	-	-	-
18l. Route 48 Transit-Plus Multimodal Corridor	-	-	-	(300)	(645)	-	-
19. Traffic Signal Timing Improvements	(1,116)	(1,525)	(4,845)	(7,008)	(6,983)	(2,243)	(3,292)
20. Intelligent Transportation System Improvements	(1,674)	(2,526)	(2,019)	(2,700)	(1,006)	(1,378)	(1,323)
21. Transit Spot Improvements	(1,810)	(2,003)	(2,061)	(1,486)	(3,489)	(5,214)	(4,409)
22. Light Rail Connections, Graham St	-	-	(5)	-	-	-	-
23. Northgate Bridge	(398)	(2,913)	(8,046)	(0)	(999)	-	-
24. Light Rail Connections, Accessible Mt Baker	(714)	-	(1,009)	-	-	-	-
25. New Sidewalks	(7,666)	(7,651)	(7,389)	(7,488)	(5,079)	(8,693)	(1,761)
26. SPU Broadview	(103)	-	(1,364)	(5,216)	(250)	-	-
27. Bike Parking & Bike Spot Improvements	(1,309)	(1,237)	(727)	(1,067)	(1,112)	(1,367)	(1,451)
28. Partnership Improvements, Lander Overpass	(1,141)	-	(1,286)	(4,792)	-	-	-
29. Heavy Haul Network, East Marginal Way	(250)	-	(562)	(3,671)	(1,003)	-	-
30. Freight Spot Improvements	(1,676)	(1,544)	(907)	(1,713)	(1,636)	(1,930)	(1,514)
<u>Miscellaneous Costs</u>							
Debt Service - Principal	-	-	-	-	(7,150)	(11,100)	(4,410)
Debt Service - Interest	-	-	-	(170)	(155)	(44)	-
Total Expenditures	(112,482)	(140,756)	(161,998)	(110,145)	(106,218)	(108,333)	(109,729)
Ending Fund Balance	69,631	32,764	7,931	1,020	944	970	1,861

Library Fund (10410)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	5,897	3,993	4,219	1,632	1,366	1,312	976
Technical Adjustments	(9)	0					
<i>Revised Beginning Fund Balance</i>	5,888	3,993	4,219	1,632	1,366	1,312	976
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
Chief Librarian's Office	(492)	(507)	(507)	(484)	(493)	(506)	(518)
Institutional & Strategic Advancement	(915)	(992)	(992)	(897)	(915)	(937)	(961)
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)
<u>Budget Adjustments</u>							
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)	(55,191)	(56,295)	(57,702)	(59,145)
<i>Ending Fund Balance</i>	4,219	4,001	1,632	1,366	1,312	976	345
<u>Financial Reserves</u>							
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	1,366	1,312	976	345

Seattle Streetcar Operations Fund (10800)

	2019	2020	2020	2021	2022	2023	2024
Amounts in \$1,000s	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Other</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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
<u>Planning Reserves</u>							
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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance ¹	3,164	0	(197)	(1,423)			
Technical Adjustments	(243)	0					
<i>Revised Beginning Fund Balance</i>	2,921	0	(197)	(1,423)			
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures²</u>							
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)
<u>Budget Adjustments</u>							
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)				(1)
<u>Department Managed Reserves</u>							
Long Term Receivables ³	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:

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

² 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 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
McCaw Hall	(5,002)	(4,914)	(2,809)	(2,903)	(4,997)	(5,097)	(5,199)
Debt	(61)	(61)	(61)	(61)	(61)	(60)	0
<u>Budget Adjustments</u>							
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
<u>Planning Reserves</u>							
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 Proposed	2022 Projected	2023 Projected	2024 Projected
Revised Beginning Fund Balance							
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
Sources of Funds							
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
Budget Adjustments							
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
Expenditures							
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)
Budget Adjustments							
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
Planning Reserves							
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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
Wheelchair Accessible Services Program	(866)	(1,627)	(817)	(1,100)	(1,586)	(1,625)	(1,666)
<u>Budget Adjustments</u>							
<i>Annual Wage Increase</i>			(3)	0	0	0	0
2020 Supplemental Changes			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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	0	0	0	3	182	124	47
Technical Adjustments	0	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	0	0	0	3	182	124	47
<u>Sources of Funds</u>							
Short-Term Rental Tax Revenues	0	10,500	2,324	7,350	9,450	9,828	10,073
<u>Budget Adjustments</u>							
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	7,350	9,450	9,828	10,073
<u>Expenditures</u>							
OPCD - Equitable Development Initiative	0	(5,000)	(5,000)	(1,860)	(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)
<u>Budget Adjustments</u>							
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)	(8,565)	(7,171)	(9,509)	(9,905)	(10,110)
<i>Ending Fund Balance</i>	0	193	3	182	124	47	9
<u>Planning Reserves</u>							
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	3	182	124	47	9

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 \$1.9 million of General Fund in 2020 and an additional \$3.14 million of General Fund in 2021.

Election Vouchers Fund 12300

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
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
<u>Financial Reserves</u>							
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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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	100	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	11,837	11,621	9,483	9,978	10,481
<u>Expenditures</u>							
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)
<u>Budget Adjustments</u>							
2019 Encumbrance CFD's			(2,988)				
2019 Legislated CFD's			(223)				
2020 Legislation			259				
Savings To Be Determined					500	700	700
<i>Total Expenditures</i>	(11,386)	(12,218)	(14,968)	(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
<u>Planning Reserves</u>							
Planning Reserve		(49)					
Operating Reserve ¹	(446)	(457)	(457)	(871)	(1,286)	(1,700)	(2,115)
Key Arena Reserve ²	(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

¹ 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 Projected	2022 Projected	2023 Projected	2024 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	33,843	60,049	2,377	4,528	24,538	25,086	19,126
Accounting Adjustments	(26)	0	(103)	0	0	0	0
<i>Revised Beginning Fund Balance</i>	<i>33,817</i>	<i>60,049</i>	<i>2,274</i>	<i>4,528</i>	<i>24,538</i>	<i>25,086</i>	<i>19,126</i>
Sources of Funds							
Commercial Parking Tax	49,232	45,596	24,394	38,756	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	(1)	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>	<i>189,713</i>	<i>375,351</i>	<i>552,694</i>	<i>327,973</i>	<i>221,341</i>	<i>254,100</i>	<i>206,634</i>
Expenditures							
Capital							
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)	(229,359)	(110,004)	(59,620)	(99,408)	(45,060)
O&M							
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)	(48,443)	(40,126)	(38,567)	(35,741)	(41,127)
Misc							
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>	<i>(221,153)</i>	<i>(391,098)</i>	<i>(550,440)</i>	<i>(307,964)</i>	<i>(220,792)</i>	<i>(260,059)</i>	<i>(204,345)</i>
<i>Estimated Ending Fund Balance</i>	<i>2,377</i>	<i>44,302</i>	<i>4,528</i>	<i>24,538</i>	<i>25,086</i>	<i>19,126</i>	<i>21,416</i>
Reserves							
2019 All Loaded CFD's	(187,918)						
Estimated CFWD/Underspend				(20,000)	(20,000)	(20,000)	(20,000)
CPT Debt Service Future Needs - Office of Waterfront							
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)
2022 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)
CPT Debt Service Future Needs - Center City Connector							
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)
Other Reserves							
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>	<i>(192,592)</i>	<i>(15,813)</i>	<i>0</i>	<i>(20,000)</i>	<i>(20,000)</i>	<i>(23,348)</i>	<i>(25,676)</i>
<i>Ending Unreserved Fund Balance</i>	<i>(190,215)</i>	<i>28,489</i>	<i>4,528</i>	<i>4,538</i>	<i>5,086</i>	<i>(4,222)</i>	<i>(4,260)</i>

Human Services Fund(16200)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	17,661	17,553	13,083	5,915	745	41	99
Technical Adjustments	274	0					
<i>Revised Beginning Fund Balance</i>	17,935	17,553	13,083	5,915	745	41	99
Sources of Funds							
Federal Grants	43,131	54,829	54,829	78,543	56,344	57,471	58,620
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
Budget Adjustments							
Associated Revenues from 2019 CFD's			11,986				
Revenues from Current Year legislated ordinances			34,717				
<i>Source of Funds Total</i>	69,380	82,813	129,516	106,572	84,155	85,838	87,555
Expenditures							
BO-HS-H3000-Addressing Homelessness	(22,880)	(25,274)	(25,274)	(49,658)	(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)	()	()	(346)	(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)	(397)	(625)	(957)	(976)	(995)
Budget Adjustments							
2019 Encumbrance CFD's			(11,986)				
2020 Supplemental Changes			(41,885)				
<i>Total Expenditures</i>	(74,231)	(83,397)	(136,684)	(111,742)	(84,858)	(85,780)	(87,598)
<i>Ending Fund Balance</i>	13,083	16,969	5,915	745	41	99	56
Financial Reserves							
2019 Encumbrance CFD's							
2019 Grant/Svc Contract/Capital CFD Revenues	11,986						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(11,986)						
Planning Reserves							
Mandatory Reserve for Child Care Bonus Funds	(11,114)	(10,855)	(3,946)	0	0	0	0
Other Mandatory Restrictions	(1,969)	(6,114)	(1,969)	(745)	(41)	(99)	(56)
	0		0	0	0	0	0
<i>Total Reserves</i>	(13,083)	(16,969)	(5,915)	(745)	(41)	(99)	(56)
<i>Ending Unreserved Fund Balance</i>		()		()		()	()

Low Income Housing Fund (16400)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Revised Beginning Fund Balance							
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
Sources of Funds							
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
Budget Adjustments							
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
Expenditures							
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)
Budget Adjustments							
2019 Encumbrance CFD's			0				
2019 Grant/Svc Contract/Capital CFD's			(200,518)				
2020 Supplemental Changes			(50,447)				
<i>Total Expenditures</i>	(68,721)	(96,555)	(347,520)	(72,166)	(52,721)	(47,521)	(52,721)
<i>Ending Fund Balance</i>	251,767	146,120	36,915	(24,111)	11,324	16,356	52,757
Financial Reserves							
2019 Encumbrance CFD's	0						
2019 Grant/Svc Contract/Capital CFD Revenues	10,854						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(200,518)						
Planning Reserves							
O&M Trust Funds	(30,016)	(36,016)	(36,016)	(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)	(56,268)	(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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	2,113	988	2,954	1,723	1,334	581	(94)
Technical Adjustments	40	0		0	0	0	0
<i>Revised Beginning Fund Balance</i>	2,154	988	2,954	1,723	1,334	581	(94)
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
Leadership and Administration	(4,080)	(4,957)	(6,234)	(5,511)	(5,676)	(5,847)	(6,022)
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)
<u>Budget Adjustments</u>							
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)	(9,470)	(9,772)	(10,065)	(10,367)
<i>Ending Fund Balance</i>	2,954	2,187	1,723	1,334	581	(94)	(1,050)
<u>Financial Reserves</u>							
Encumbrance CFD's	0						
Annual Wage Increase	(183)						
Grant/Svc Contract/Capital CFD Revenues							
Grant/Svc Contract/Capital Expenditure CFD's							
<u>Planning Reserves</u>							
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	0	0	0	0

2011 Families & Education Levy (17857)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	53,030	19,049	26,750	17,785	17,785	17,785	17,785
Technical Adjustments	765	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	53,795	19,049	26,750	17,785	17,785	17,785	17,785
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
2019 Encumbrance CFD's	0	0	(4,965)	0	0	0	0
<i>Total Expenditures</i>	(28,272)	0	(8,965)	0	0	0	0
<i>Ending Fund Balance</i>	26,750	19,049	17,785	17,785	17,785	17,785	17,785
<u>Financial Reserves</u>							
2019 Encumbrance CFD's	(4,965)	0	0				
<u>Planning Reserves</u>							
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	(2,745)	(2,745)	(2,745)	(2,745)
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)	(17,785)	(17,785)	(17,785)	(17,785)
<i>Ending Unreserved Fund Balance</i>	26,750	1,699	4,685				

2014 Seattle Preschool Program Levy (17861)

	2019	2020	2020	2021	2022	2023	2024
Amounts in \$1,000s	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
2019 Encumbrance CFD's			(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
<u>Financial Reserves</u>							
2019 Encumbrance CFD's	(681)						
SPP Levy Tuition Undercollection ¹			(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Tuition Loss - COVID-19			(1,499)	(1,499)	(1,499)	(1,499)	(1,499)
<u>Planning Reserves</u>							
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				

¹ 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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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)
<u>Budget Adjustments</u>							
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
<u>Financial Reserves</u>							
2019 Encumbrance CFD's	(15,790)						
Legislated Carryforward	(7,721)						
<u>Planning Reserves</u>							
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 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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)						
<u>Budget Adjustments</u>							
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
<u>Financial Reserves</u>							
2019 Encumbrance CFD's	(70)						
2019 Grant/Svc Contract/Capital Expenditure CFD's	(5,741)						
<u>Planning Reserves</u>							
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)

	2019	2020	2020	2021	2022	2023	2024
Amounts in \$1,000s	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
Property Tax Revenue ¹	0	30,371	30,371	30,675	30,981	31,291	31,604
Interest Earnings	0	84	50	100	75	60	55
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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)
<u>Budget Adjustments</u>							
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
<u>Financial Reserves</u>							
2019 Encumbrance CFD's							
2019 Grant/Svc Contract/Capital CFD Revenues							
2019 Grant/Svc Contract/Capital Expenditure CFD's							
<u>Planning Reserves</u>							
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	

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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	13,693	5,832	10,707	1,268	4,996	10,339	13,258
Technical Adjustments	104	0					
<i>Revised Beginning Fund Balance</i>	13,797	5,832	10,707	1,268	4,996	10,339	13,258
<u>Sources of Funds</u>							
School Zone Camera Revenues	9,657	10,629	2,923	13,187	14,889	15,126	15,129
Red Light Cameras - 20%	0	0	0	0	807	801	957
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	2,785	13,187	15,696	15,928	16,086
<u>Expenditures</u>							
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)	(6,384)	(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)
<u>Misc</u>							
Accounting Adjustments	0	0	0	0	0	0	0
<i>Total Expenditures</i>	(13,107)	(12,753)	(12,225)	(9,458)	(10,353)	(13,008)	(12,450)
<i>Ending Fund Balance</i>	10,707	3,707	1,268	4,996	10,339	13,258	16,893
<u>Financial Reserves</u>							
Carry-Forwards and Continuing Appropriations	(5,007)	(270)	0	0	0	0	0
<u>Planning Reserves</u>							
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	(2,637)	(3,924)	(3,982)	(4,021)
<i>Total Reserves</i>	(5,046)	(1,051)	(1,250)	(3,491)	(5,224)	(5,742)	(5,994)
<i>Ending Unreserved Fund Balance</i>	5,662	2,656	18	1,505	5,114	7,516	10,899

Metropolitan Park District (19710)

	2019	2020	2020	2021	2022	2023	2024
Amounts in \$1,000s	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<u>Revised Beginning Fund Balance</u>							
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)
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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)
<u>Budget Adjustments</u>							
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)
<u>Financial Reserves</u>							
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 Proposed 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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	52,191	50,149	47,512	17,649	8,220	6,796	5,145
Technical Adjustments	290	0	0	0	0	0	0
<i>Revised Beginning Fund Balance</i>	52,481	50,149	47,512	17,649	8,220	6,796	5,145
<u>Sources of Funds</u>							
Vehicle License Fees - \$20	8,598	8,286	7,219	7,255	7,357	7,460	7,564
Vehicle License Fees - \$60	25,794	24,610	21,657	0	0	0	0
Sales Tax	30,440	31,299	24,185	0	0	0	0
Inv Earnings - Residual Cash	1,343	0	0	0	0	0	0
<i>Source of Funds Total</i>	66,175	64,196	53,061	7,255	7,357	7,460	7,564
<u>Expenditures</u>							
Major Maintenance/Replacement	(789)	(794)	(794)	(819)	(841)	(858)	(875)
Mobility Capital	(8,105)	(13,271)	(13,271)	(4,745)	(4,160)	(4,396)	(2,932)
Mobility Operations	(59,534)	(67,739)	(67,739)	(8,236)	(892)	(910)	(928)
Maintenance Operations	(2,716)	(2,847)	(2,847)	(2,883)	(2,888)	(2,946)	(3,005)
<u>Budget Adjustments</u>							
2019 Encumbrance CFD's			(104)				
2019 Grant/Svc Contract/Capital CFD's			(6,053)				
2020 Supplemental Changes			7,884				
<i>Total Expenditures</i>	(71,144)	(84,652)	(82,925)	(16,683)	(8,781)	(9,111)	(7,741)
<i>Ending Fund Balance</i>	47,512	29,693	17,649	8,220	6,796	5,145	4,969
<u>Financial Reserves</u>							
2019 Encumbrance CFD's	(104)						
2019 Grant/Svc Contract/Capital CFD	(6,053)	(6,669)	0	0	0	0	0
<u>Planning Reserves</u>							
Reserve for ballot measure costs	0	(750)	(750)	(750)	(750)	(750)	(750)
Reserve (ramp down) against FB	(20,000)	(20,000)	(20,000)	(7,400)	(6,000)	(4,300)	(4,200)
Planning reserve for labor	(90)	0	0	0	0	0	0
<i>Total Reserves</i>	(26,247)	(27,419)	(20,750)	(8,150)	(6,750)	(5,050)	(4,950)
<i>Ending Unreserved Fund Balance</i>	21,265	2,275	(3,101)	70	46	95	19

Notes:

Assumes favorable Supreme Court ruling for I-976.

Does not include revenues and expenditures from November 2020 ballot measure.

Capital expenditures in 2023 increase by 5.7% and a reduction is assumed in 2024.

Reserve against FB includes projected spend-down of reserves.

REET I Capital Projects Fund (30010)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	65,062	9,378	81,981	6,165	3,054	3,086	3,314
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	65,062	9,378	81,981	6,165	3,054	3,086	3,314
Sources of Funds							
Real Estate Excise Tax Revenues	50,467	41,479	24,813	31,204	35,092	37,493	39,852
<i>Source of Funds Total</i>	50,467	41,479	24,813	31,204	35,092	37,493	39,852
Expenditures							
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)	(24,052)	(24,713)	(26,227)	(27,118)
Budget Adjustments							
2019 Grant/Svc Contract/Capital Expenditure CFD's			(63,243)	0	0	0	0
COVID Adjustment - Debt Service			(2,125)				
COVID Adjustment - Operating Expenditures			3				
COVID Adjustment - Capital Expenditures			11,270	0	0	0	0
Other 2020 Adjustments/Supplementals			(680)	0	0	0	0
<i>Total Expenditures</i>	(33,548)	(45,855)	(100,629)	(34,316)	(35,060)	(37,264)	(39,487)
<i>Ending Fund Balance</i>	81,981	5,002	6,165	3,054	3,086	3,314	3,679
Planning Reserves							
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	3,165	54	86	314	179

REET II Capital Projects Fund (30020)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	56,125	12,367	70,754	3,934	3,088	3,083	3,007
Technical Adjustments	0	0					
<i>Revised Beginning Fund Balance</i>	56,125	12,367	70,754	3,934	3,088	3,083	3,007
<u>Sources of Funds</u>							
Real Estate Excise Tax Revenues	50,465	41,479	24,813	31,204	35,092	37,493	39,852
<i>Source of Funds Total</i>	50,465	41,479	24,813	31,204	35,092	37,493	39,852
<u>Expenditures</u>							
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)	(20,173)	(16,935)	(17,197)	(19,163)
Affordable Housing	(1,000)			(5,000)	(5,000)	(5,000)	(5,000)
<u>Budget Adjustments</u>							
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			(2,848)				
<i>Total Expenditures</i>	(35,836)	(48,388)	(91,632)	(32,051)	(35,097)	(37,569)	(39,353)
<i>Ending Fund Balance</i>	70,754	5,458	3,934	3,088	3,083	3,007	3,507
<u>Planning Reserves</u>							
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>	65,754	58	934	88	83	7	7

Park Mitigation & Remediation Fund (33130)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
State Grants	134	0	0	0	0	0	0
Taxes and Interest	133	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from 2019 Carryforward			721	0	0	0	0
<i>Source of Funds Total</i>	267	0	721	0	0	0	0
<u>Expenditures</u>							
SR520 Mitigation	(5,044)	0	0	0	0	0	0
<u>Budget Adjustments</u>							
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
<u>Financial Reserves</u>							
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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
Grants and Other Revenue ¹	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
<u>Expenditures</u>							
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 ²	(5)	0	0	0	0	0	0
<u>Budget Adjustments</u>							
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
<u>Financial Reserves</u>							
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
¹Grant revenue received in 2019

²Funding 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 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
McCaw Hall Capital Reserve Expenses ¹	(508)	(614)	(3)	0	(614)	(671)	(711)
<u>Budget Adjustments</u>							
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
<u>Planning Reserves</u>							
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:

¹ 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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
Fix it First ¹	(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
<u>Budget Adjustments</u>							
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
<u>Financial Reserves</u>							
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

¹In 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 ²	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected ⁴	2023 Projected	2024 Projected
Revised Beginning Cash Balance ¹	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
Sources of Funds							
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
Budget Adjustments							
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
Expenditures							
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
Budget Adjustments							
Associated Expenditures from 2019 CFD's ³							
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
Planning Reserves							
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:

¹ 2019 beginning fund balance is the cash balance on January 1, 2019.² 2019 actual revenues do not include fair market value (non-cash) or RSA surcharge revenues and will differ from total revenues in Peoplesoft.³ 2020 legislated encumbrances and carryforwards are spread throughout various expenditure categories.⁴ 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 Proposed	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Beginning Fund Balance -Water Fund									
Beginning Fund Balance	\$95,472	\$32,000	\$32,000	\$105,000	\$90,000	\$75,000	\$75,000	\$75,000	\$75,000
Technical Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revised Beginning Fund Balance	\$95,472	\$32,000	\$32,000	\$105,000	\$90,000	\$75,000	\$75,000	\$75,000	\$75,000
Sources of Funds									
Rate Revenue									
Retail Water Sales	\$201,362	\$205,028	\$205,028	\$205,120	\$210,398	\$220,102	\$227,280	\$236,146	\$248,352
Wholesale Water Sales	\$56,985	\$58,468	\$58,468	\$52,161	\$52,416	\$54,284	\$63,136	\$61,411	\$62,670
Facilities Charges	\$0	\$347	\$347	\$920	\$920	\$920	\$920	\$920	\$920
Fees									
Tap Fees	\$10,815	\$7,874	\$7,874	\$7,973	\$8,072	\$8,173	\$8,275	\$8,379	\$8,484
Other Revenues									
Other Non-Operating Revenue	\$3,324	\$2,168	\$2,168	\$3,233	\$3,248	\$3,263	\$3,278	\$3,292	\$3,305
Operating Grants	\$0	\$0	\$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	\$1,407	\$1,345
Rentals--Non-City	\$708	\$656	\$656	\$672	\$689	\$706	\$724	\$742	\$760
Other Operating Revenues	\$4,731	\$2,083	\$2,083	\$4,226	\$4,332	\$4,441	\$4,552	\$4,665	\$4,781
Capital Grants and Contributions	\$6,210	\$6,115	\$6,115	\$8,200	\$8,405	\$8,615	\$8,830	\$9,051	\$9,277
Public Works Loan Proceeds	\$0	\$0	\$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	\$25,947	\$25,463
Op Transfer In - Rev Stab Subfund	(\$2,518)	\$1,200	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0
Op Transfer In - Rev Stab Subfund - BPA Acct	\$0	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0
Reimbursements									
Reimbursement for External Activities	\$0	\$0	\$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	\$2,779	\$2,889
GF - Public Fire Hydrant Reimbursement	\$9,633	\$10,036	\$10,036	\$10,247	\$14,705	\$15,383	\$15,884	\$16,504	\$17,357
Source of Funds Total	\$322,434	\$359,401	\$359,401	\$335,740	\$347,142	\$345,509	\$372,583	\$371,243	\$385,603
Expenditures									
CIP									
Distribution	(\$28,976)	(\$34,137)	(\$34,137)	(\$31,095)	(\$39,121)	(\$40,891)	(\$50,752)	(\$58,247)	(\$61,865)
Transmission	(\$2,127)	(\$15,612)	(\$15,612)	(\$20,129)	(\$10,560)	(\$8,809)	(\$17,325)	(\$18,942)	(\$14,664)
Watershed Stewardship	(\$516)	(\$1,290)	(\$1,290)	(\$298)	(\$431)	(\$478)	(\$1,037)	(\$317)	(\$529)
Water Quality & Treatment	(\$439)	(\$9,525)	(\$9,525)	(\$13,214)	(\$5,516)	(\$10,375)	(\$26,738)	(\$6,200)	(\$1,100)
Water Resources	(\$3,169)	(\$8,464)	(\$8,464)	(\$12,031)	(\$8,405)	(\$6,968)	(\$3,308)	(\$2,722)	(\$3,362)
Habitat Conservation Program	(\$646)	(\$3,488)	(\$3,488)	(\$1,474)	(\$1,214)	(\$1,822)	(\$1,716)	(\$1,150)	(\$1,033)
Shared Cost Projects	(\$12,968)	(\$37,740)	(\$37,740)	(\$33,474)	(\$35,913)	(\$42,776)	(\$44,608)	(\$32,734)	(\$28,199)
Technology	(\$3,679)	(\$5,271)	(\$5,271)	(\$5,062)	(\$4,244)	(\$4,244)	(\$4,244)	(\$3,404)	(\$4,244)
CIP Subtotal	(\$52,519)	(\$115,527)	(\$115,527)	(\$116,778)	(\$105,404)	(\$116,363)	(\$149,727)	(\$123,715)	(\$114,996)
O&M									
General Expense	(\$137,221)	(\$149,486)	(\$149,486)	(\$147,339)	(\$152,762)	(\$159,289)	(\$157,470)	(\$165,632)	(\$175,725)
Leadership and Administration	(\$52,873)	(\$57,872)	(\$57,872)	(\$58,113)	(\$60,994)	(\$63,695)	(\$67,579)	(\$74,659)	(\$79,248)
Utility Services and Operations	(\$53,445)	(\$66,671)	(\$66,671)	(\$68,202)	(\$71,095)	(\$75,369)	(\$78,620)	(\$81,524)	(\$85,141)
O&M subtotal	(\$243,539)	(\$274,028)	(\$274,028)	(\$273,655)	(\$284,852)	(\$298,354)	(\$303,669)	(\$321,815)	(\$340,113)
Total Expenditures	(\$296,058)	(\$389,555)	(\$389,555)	(\$390,433)	(\$390,256)	(\$414,716)	(\$453,396)	(\$445,530)	(\$455,109)
Technical Adjustments	\$5,459	\$103,155	\$103,155	\$39,693	\$28,114	\$69,207	\$80,812	\$74,287	\$69,506
Ending Fund Balance (Operating Cash)	\$127,306	\$105,000	\$105,000	\$90,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Additional Water LOB Reserves									
Bond Reserve Account	\$20,884	\$25,564	\$20,884	\$26,149	\$31,415	\$36,680	\$47,945	\$59,210	\$59,210
Revenue Stabilization Fund	\$59,077	\$47,504	\$59,668	\$60,264	\$60,867	\$61,476	\$62,090	\$62,711	\$63,338
BPA Account	\$488	\$290	\$290	\$195	\$100	\$0	\$0	\$0	\$0
Planning Reserve	\$3,566	\$3,531	\$3,601	\$3,637	\$3,674	\$3,711	\$3,748	\$3,785	\$3,823
Total Reserves	\$84,015	\$76,889	\$84,443	\$90,246	\$96,055	\$101,866	\$113,783	\$125,706	\$126,371
Water LOB - Total Ending Balance	\$211,321	\$181,889	\$189,443	\$180,246	\$171,055	\$176,866	\$188,783	\$200,706	\$201,371

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.

³ SPU will capture AWI carryforwards and operating reductions as legislated in the financial plans included with the Adopted Budget Book.

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

¹ "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.

² 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.

Drainage & Wastewater Fund (44010)									
	2019	2020	2020	2021	2022	2023	2024	2025	2026
Amounts in \$1,000s	Actual	Adopted	Revised	Proposed	Projected	Projected	Projected	Projected	Projected
<u>Drainage & Wastewater Fund Beginning Balance</u>									
Beginning Fund Balance	\$184,600	\$230,624	\$230,624	\$186,760	\$128,574	\$97,041	\$100,171	\$114,318	\$113,792
Technical Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Revised Beginning Fund Balance</i>	\$184,600	\$230,624	\$230,624	\$186,760	\$128,574	\$97,041	\$100,171	\$114,318	\$113,792
<u>Sources of Funds</u>									
<u>Rate Revenue</u>									
Wastewater Utility Services	\$304,248	\$316,597	\$316,597	\$314,332	\$342,680	\$371,020	\$380,233	\$405,097	\$409,326
Drainage Utility Services	\$142,031	\$152,715	\$152,715	\$166,927	\$178,631	\$189,780	\$201,458	\$209,442	\$223,556
<u>Fees</u>									
Side Sewer Permit Fees	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832	\$1,832
Drainage Permit Fees	\$519	\$519	\$519	\$519	\$519	\$519	\$519	\$519	\$519
<u>Other Revenues</u>									
Other Operating Revenues	\$3,563	\$3,631	\$3,631	\$3,579	\$3,541	\$3,532	\$3,332	\$3,407	\$3,486
Build America Bond Interest Income	\$1,686	\$1,686	\$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	\$1,824	\$1,869
Operating Grants	\$2,398	\$1,598	\$1,598	\$1,598	\$1,598	\$1,598	\$1,638	\$1,679	\$1,721
Transfer from Construction Fund	\$67,815	\$154,439	\$154,439	\$44,454	\$53,661	\$70,351	\$89,935	\$109,951	\$133,082
<u>Reimbursements</u>									
Call Center Reimbursement from SCL	\$2,267	\$2,243	\$2,243	\$2,215	\$2,366	\$2,475	\$2,598	\$2,693	\$2,799
King County Reimbursement	\$4,208	\$34,026	\$34,026	\$43,083	\$32,776	\$18,616	\$13,803	\$4,608	\$3,364
GIS Reimbursement	\$0	\$2,948	\$2,948	\$0	\$0	\$0	\$0	\$0	\$0
WIFIA Reimbursement	\$0	\$0	\$15,000	\$75,040	\$61,326	\$61,835	\$44,906	\$2,437	\$0
Public Works Transfer Fund	\$0	\$0	\$4,000	\$6,000	\$0	\$0	\$0	\$0	\$0
<i>Source of Funds Total</i>	\$534,552	\$673,972	\$692,972	\$663,002	\$682,354	\$724,981	\$743,720	\$745,176	\$783,239
<u>Expenditures</u>									
<u>CIP</u>									
Protection of Beneficial Uses	(\$5,708)	(\$22,274)	(\$22,274)	(\$21,139)	(\$46,286)	(\$42,151)	(\$35,025)	(\$32,132)	(\$29,718)
Sediments	(\$3,252)	(\$3,482)	(\$3,482)	(\$3,867)	(\$4,579)	(\$4,340)	(\$7,287)	(\$16,686)	(\$13,594)
Combined Sewer Overflows	(\$30,182)	(\$121,148)	(\$121,148)	(\$134,109)	(\$102,542)	(\$87,578)	(\$77,503)	(\$28,960)	(\$19,529)
Rehabilitation	(\$35,653)	(\$40,044)	(\$40,044)	(\$38,268)	(\$43,269)	(\$37,440)	(\$36,112)	(\$36,495)	(\$44,775)
Flooding, Sewer Backup & Lndsl	(\$11,088)	(\$37,252)	(\$37,252)	(\$42,899)	(\$19,760)	(\$14,004)	(\$15,904)	(\$35,504)	(\$52,640)
Shared Cost Projects	(\$8,052)	(\$41,607)	(\$41,607)	(\$32,957)	(\$37,993)	(\$31,361)	(\$22,165)	(\$20,571)	(\$24,489)
Technology	(\$3,379)	(\$4,219)	(\$4,219)	(\$5,151)	(\$4,299)	(\$4,299)	(\$4,299)	(\$4,299)	(\$4,299)
<i>CIP Subtotal</i>	(\$97,314)	(\$270,026)	(\$270,026)	(\$278,390)	(\$258,729)	(\$221,174)	(\$198,295)	(\$174,647)	(\$189,044)
<u>O&M</u>									
General Expense	(\$291,876)	(\$311,679)	(\$311,679)	(\$332,921)	(\$341,192)	(\$370,028)	(\$381,274)	(\$421,361)	(\$439,158)
Leadership and Administration	(\$49,349)	(\$63,379)	(\$63,379)	(\$62,544)	(\$66,284)	(\$69,786)	(\$74,126)	(\$81,752)	(\$86,908)
Utility Services and Operations	(\$52,896)	(\$61,791)	(\$61,791)	(\$70,120)	(\$72,974)	(\$77,268)	(\$80,710)	(\$83,727)	(\$87,063)
<i>O&M Subtotal</i>	(\$394,120)	(\$436,849)	(\$436,849)	(\$465,586)	(\$480,449)	(\$517,081)	(\$536,110)	(\$586,840)	(\$613,129)
<i>Total Expenditures</i>	(\$491,434)	(\$706,875)	(\$706,875)	(\$743,975)	(\$739,178)	(\$738,255)	(\$734,405)	(\$761,487)	(\$802,172)
Technical Adjustments	\$2,907	(\$31,366)	(\$29,961)	\$22,788	\$25,291	\$16,405	\$4,832	\$15,784	\$15,732
<i>Ending Fund Balance (Operating Cash)</i>	\$230,624	\$166,355	\$186,760	\$128,574	\$97,041	\$100,171	\$114,318	\$113,792	\$110,590
<u>Additional Drainage & Wastewater LOB Reserves</u>									
Bond Reserve Account	\$30,872	\$37,516	\$37,516	\$38,266	\$43,202	\$49,534	\$56,746	\$65,338	\$75,624
<i>Total Reserves</i>	\$30,872	\$37,516	\$37,516	\$38,266	\$43,202	\$49,534	\$56,746	\$65,338	\$75,624
<i>Drainage & Wastewater - Total Ending Balance</i>	\$261,497	\$203,871	\$203,659	\$174,971	\$133,982	\$146,960	\$157,208	\$175,442	\$188,488

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.

3 SPU will capture AWI carryforwards and operating reductions as legislated in the financial plans included with the Adopted Budget Book.

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

¹ 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."

² 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 Proposed	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revised Beginning Fund Balance - Department Managed Funds									
Beginning Fund Balance	\$60,052	\$70,433	\$70,433	\$69,346	\$58,304	\$39,974	\$39,812	\$46,618	\$55,716
Technical Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revised Beginning Fund Balance	\$60,052	\$70,433	\$70,433	\$69,346	\$58,304	\$39,974	\$39,812	\$46,618	\$55,716
Sources of Funds									
Rate Revenue									
Recycling Processing Revenues	\$2,831	\$1,856	\$1,856	\$2,823	\$3,804	\$4,812	\$5,973	\$6,099	\$6,238
Commercial Services	\$66,672	\$65,849	\$65,849	\$69,011	\$71,187	\$72,865	\$74,665	\$76,356	\$78,067
Residential Services	\$139,388	\$138,440	\$138,440	\$142,494	\$147,371	\$151,448	\$155,623	\$160,086	\$164,637
Recycling and Disposal Station Charges	\$15,298	\$13,136	\$13,136	\$13,356	\$13,752	\$14,073	\$14,528	\$14,752	\$15,133
Other Misc	\$994	\$1,656	\$1,656	\$1,744	\$1,688	\$1,774	\$1,858	\$1,853	\$1,879
Other Revenues									
Other Nonoperating Revenue	\$2,876	\$862	\$862	\$848	\$743	\$549	\$543	\$626	\$738
Operating Fees, Contributions and grants	\$124	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
Other Operating Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers from Construction Fund	\$6,185	\$2,629	\$2,629	\$0	\$0	\$0	\$0	\$0	\$0
Op Transfer In - Rev Stab Subfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reimbursements									
Call Center Reimbursement from SCL	\$2,200	\$2,556	\$2,556	\$2,287	\$2,442	\$2,554	\$2,681	\$2,779	\$2,889
KC Reimb for Local Hzrd Waste Mgt Prgm	\$3,555	\$3,417	\$3,417	\$4,005	\$4,164	\$4,310	\$4,461	\$4,617	\$4,778
Source of Funds Total	\$240,122	\$230,501	\$230,501	\$236,668	\$245,251	\$252,485	\$260,432	\$267,268	\$274,460
Expenditures									
CIP									
New Facilities	(\$4,775)	(\$18,442)	(\$18,442)	(\$19,250)	(\$27,700)	(\$11,320)	(\$1,300)	(\$555)	(\$14)
Rehabilitation and Heavy Equipment	(\$623)	(\$8,390)	(\$8,390)	(\$1,220)	(\$650)	(\$700)	(\$625)	(\$550)	(\$150)
Shared Cost Projects	(\$3,035)	(\$2,317)	(\$2,317)	(\$2,842)	(\$2,640)	(\$1,939)	(\$1,606)	(\$1,398)	(\$1,191)
Technology	(\$1,832)	(\$1,710)	(\$1,710)	(\$1,988)	(\$1,508)	(\$1,508)	(\$1,508)	(\$1,508)	(\$1,508)
CIP Subtotal	(\$10,265)	(\$30,859)	(\$30,859)	(\$25,299)	(\$32,498)	(\$15,466)	(\$5,039)	(\$4,011)	(\$2,862)
O&M									
General Expense	(\$154,637)	(\$159,208)	(\$159,208)	(\$166,465)	(\$172,610)	(\$174,516)	(\$186,853)	(\$192,159)	(\$199,231)
Leadership and Administration	(\$18,891)	(\$22,159)	(\$22,159)	(\$18,641)	(\$19,513)	(\$19,945)	(\$21,179)	(\$22,996)	(\$24,448)
Utility Services and Operations	(\$27,486)	(\$30,980)	(\$30,980)	(\$33,831)	(\$36,328)	(\$38,372)	(\$39,951)	(\$41,391)	(\$43,974)
O&M Subtotal	(\$201,014)	(\$212,348)	(\$212,348)	(\$218,937)	(\$228,451)	(\$232,833)	(\$247,983)	(\$256,546)	(\$267,653)
Total Expenditures	(\$211,279)	(\$243,207)	(\$243,207)	(\$244,236)	(\$260,948)	(\$248,299)	(\$253,021)	(\$260,556)	(\$270,516)
Technical Adjustments	(\$18,463)	\$11,619	\$11,619	(\$3,474)	(\$2,632)	(\$4,349)	(\$604)	\$2,386	\$3,230
Ending Fund Balance (Operating Cash)	\$70,433	\$69,346	\$69,346	\$58,304	\$39,974	\$39,812	\$46,618	\$55,716	\$62,891
Additional Solid Waste LOB Reserves									
Bond Reserve Account	\$9,831	\$9,831	\$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	\$36,459	\$36,459
Planning Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Reserves	\$47,138	\$46,228	\$46,228	\$46,290	\$46,290	\$46,290	\$46,290	\$46,290	\$46,290
Solid Waste LOB - Total Ending Balance	\$117,571	\$115,574	\$115,574	\$104,594	\$86,264	\$86,102	\$92,908	\$102,006	\$109,181

Footnotes for CBO Only - Provide notes to

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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.

3 SPU will capture AWI carryforwards and operating reductions as legislated in the financial plans included with the Adopted Budget Book.

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

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

² 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 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	\$ 20,901	\$ 77,795	\$ 83,579	\$ 68,566	\$ 50,332	\$ 39,711	\$ 45,741
Technical Adjustments	\$ 49,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revised Beginning Fund Balance	\$ 70,577	\$ 77,795	\$ 83,579	\$ 68,566	\$ 50,332	\$ 39,711	\$ 45,741
Sources of Funds							
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
Source of Funds Total	\$ 81,197	\$ 85,466	\$ 74,014	\$ 71,641	\$ 79,625	\$ 98,081	\$ 90,825
Expenditures							
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)
Total Expenditures	\$ (68,195)	\$ (87,401)	\$ (89,027)	\$ (89,875)	\$ (90,246)	\$ (92,051)	\$ (93,892)
Ending Fund Balance	\$ 83,579	\$ 75,860	\$ 68,566	\$ 50,332	\$ 39,711	\$ 45,741	\$ 42,674
Reserves*							
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves	\$ (47,873)	\$ (56,203)	\$ (56,203)	\$ (47,873)	\$ (38,873)	\$ (38,873)	\$ (38,873)
Ending Unreserved Fund Balance	\$ 35,707	\$ 19,657	\$ 12,363	\$ 2,459	\$ 838	\$ 6,868	\$ 3,802

* 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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	24,653	4,491	14,485	123	1,286	2,174	2,184
Technical Adjustments	(15,042)	0					
Held in Escrow	(215)						
<i>Revised Beginning Fund Balance</i>	9,395	4,491	14,485	123	1,286	2,174	2,184
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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)	(88,302)	(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)	(4,150)	(3,500)	(3,500)	(3,500)
Emergency Response			(21,000)				
<u>Budget Adjustments</u>							
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)	(210,963)	(184,435)	(182,627)	(187,105)	(191,729)
<i>Ending Fund Balance</i>	14,485	70	123	1,286	2,174	2,184	1,242
<u>Financial Reserves</u>							
2019 Encumbrance CFD's	(3,291)						
2019 Special Carryforward	(7,380)						
2019 Grant/Svc Contract/Capital CF	13,307						
Revenues							
2019 Grant/Svc Contract/Capital Expenditure CFD's	(13,307)						
Annual Wage Increase	(1,873)						
Reserve for Capital Expenditures ¹			(1,500)				
Reserve for HCM Debt Service ²				(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	(1,377)	(1,602)	2,174	2,184	1,242

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

Fleet Capital Fund (50321)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
Fleet Capital Program	(15,069)	(24,053)	(21,210)	(14,500)	(13,398)	(20,439)	(30,726)
<u>Budget Adjustments</u>							
2019 Encumbrance CFD's			(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
<u>Financial Reserves</u>							
2019 Encumbrance CFD's	(11,775)						
<u>Planning Reserves</u>							
Reserves against Fund Balance	(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 Legislated	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Revised Beginning Fund Balance								
Beginning Fund Balance	10,230	492	9,830	9,830	737	737	737	737
Technical Adjustments	132	0						
<i>Revised Beginning Fund Balance</i>	10,362	492	9,830	9,830	737	737	737	737
Sources of Funds								
Transfer from FAS Facilities	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Investment Earnings	262	0	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	4,000
Expenditures								
Asset Preservation Schedule 1 Facilities	(3,547)	(2,152)	(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)	(1,848)
Budget Adjustments								
2019 Grant/Svc Contract/Capital CFD's			(9,075)	(9,075)	0	0	0	0
AWI Carryforward			(18)	(18)	0	0	0	0
<i>Total Expenditures</i>	(4,794)	(4,000)	(13,094)	(13,094)	(4,000)	(4,000)	(4,000)	(4,000)
<i>Ending Fund Balance</i>	9,830	492	737	737	737	737	737	737
Financial Reserves								
2019 Grant/Svc Contract/Capital Expenditure CFD's	(9,075)							
Planning Reserves								
Reserves against Fund Balance	(755)	(492)	(737)	(737)	(737)	(737)	(737)	(737)
<i>Total Reserves</i>	(9,830)	(492)	(737)	(737)	(737)	(737)	(737)	(737)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0	0

Information Technology Fund (50410)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Revised Beginning Fund Balance							
Beginning Fund Balance	58,825	25,829	85,949	18,733	14,234	15,310	16,357
Technical Adjustments	20,158	0	0	0	0	0	0
<i>Beginning Unreserved Fund Balance</i>	<i>78,984</i>	<i>25,829</i>	<i>85,949</i>	<i>18,733</i>	<i>14,234</i>	<i>15,310</i>	<i>16,357</i>
Sources of Funds							
Rates: Allocated ¹	186,046	168,267	168,267	153,789	160,286	162,756	165,571
Rates: Direct Billed ²	30,972	39,216	39,216	44,540	35,039	35,626	36,340
Billable Project Revenues ⁵	0	20,108	20,108	21,507	22,034	22,613	23,092
Bond Proceeds ⁶	15,166	19,375	21,375	27,933	14,353	0	0
ITD's Cost of Technology Consumption ⁷	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 ⁸	1,153	297	297	225	226	229	232
Interest Earnings ⁹	2,270	518	809	291	265	275	285
Budget Adjustments							
Rates: Direct Billed (2019 CIP Carryforward Items) ³	0	0	7,417	0	0	0	0
Rates: Direct Billed (2019 Operating Carryforward Items) ⁴	0	0	8,130	0	0	0	0
Revenue True-Up for 2019 Actuals ¹⁰	0	0	(3,523)	0	0	0	0
CIP Abandonment	0	0	(5,614)	0	0	0	0
2020 Expenditure Reduction (Rebate)	0	0	(9,456)	0	0	0	0
<i>Source of Funds Total</i>	<i>255,788</i>	<i>264,339</i>	<i>263,585</i>	<i>264,763</i>	<i>249,192</i>	<i>238,754</i>	<i>243,098</i>
Expenditures (2019)							
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
Expenditures - Seattle IT Re-Org (2020-)							
Leadership and Administration BSL ¹⁷	0	(32,918)	(32,918)	(25,129)	(25,452)	(25,808)	(26,331)
Technology Infrastructure BSL ¹⁷	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)	(40,696)	(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)
Budget Adjustments							
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 ¹¹	0	0	10,869	0	0	0	0
<i>Total Expenditures</i>	<i>(248,823)</i>	<i>(274,460)</i>	<i>(330,801)</i>	<i>(269,262)</i>	<i>(248,116)</i>	<i>(237,707)</i>	<i>(242,098)</i>
<i>Ending Fund Balance</i>	<i>85,949</i>	<i>15,708</i>	<i>18,733</i>	<i>14,234</i>	<i>15,310</i>	<i>16,357</i>	<i>17,357</i>
Planning Reserves							
Continuing Appropriation and Encumbrances ¹³	(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) ¹⁴	(155)	(271)	(187)	(271)	(99)	(199)	(302)
Planning Reserve	0	(5,000)	0	0	0	0	0
One-Time Projects ¹⁵	(9,900)	0	(9,900)	(7,100)	(7,100)	(7,100)	(7,100)
Transfer of SDCI Accela Resource ¹⁶	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 ¹⁰	(3,523)	0	0	0	0	0	0
<i>Total Reserves</i>	<i>(89,047)</i>	<i>(11,849)</i>	<i>(17,193)</i>	<i>(14,446)</i>	<i>(14,225)</i>	<i>(14,245)</i>	<i>(14,246)</i>
<i>Ending Unreserved Fund Balance</i>	<i>(3,098)</i>	<i>3,860</i>	<i>1,540</i>	<i>(212)</i>	<i>1,085</i>	<i>2,112</i>	<i>3,111</i>

Assumptions:

¹ Rates Allocated: Revenue collected from customers through allocations (i.e., ITD bills customers based on budget).

² Rates Direct Billed: Revenue collected from customers through direct billing (i.e., ITD bills customers based on actual expenses).

³ 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).

⁴ 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).

⁵ Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.

⁶ Bond Proceeds: Revenue received from City of Seattle General Obligation (GO) bond issuances.

⁷ ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.

⁸ Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).

⁹ 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

¹⁰ Revenue True-Up for 2019: Underspending in FY 2019 allocated projects that will be transferred to the major funds in FY 2020.

¹¹ Q3 Supplemental includes CIP Abandonment.

¹² Q4 Supplemental includes one-time ITD projects.

¹³ 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.

¹⁴ 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.

¹⁵ 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).

¹⁶ 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.

¹⁷ Expenditures in the out years are reflecting the real debt service schedule in the out years instead of inflating 2%.

Firefighters' Pension Fund (61040)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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
<u>Planning Reserves</u>							
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 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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
<u>Planning Reserves</u>							
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 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
Beginning Fund Balance	0	0	(5)	0	0	0	0
<i>Revised Beginning Fund Balance</i>	0	0	(5)	0	0	0	0
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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)
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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)
<i>Ending Fund Balance</i>	456	2	(0)	(0)	(0)	(10)	(30)
<u>Planning Reserves</u>							
Health Care Claims Reserve	(456)	(2)				10	30
<i>Total Reserves</i>	(456)	(2)	0	0	0	10	30
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

FileLocal Agency Fund (67600)

Amounts in \$1,000s	2019 Actuals	2020 Adopted	2020 Revised	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
<u>Revised Beginning Fund Balance</u>							
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
<u>Sources of Funds</u>							
Agency Revenue (Labor Reimbursement)	371	422	442	422	377	385	393
<i>Source of Funds Total</i>	371	422	442	422	377	385	393
<u>Expenditures</u>							
FileLocal Agency	(371)	(436)	(436)	(365)	(365)	(375)	(384)
<u>Budget Adjustments</u>							
<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

