

Financial Plans

Fund #	Fund Name	Page
00100	General Fund.....	746
00126	Judgment and Claims Fund.....	747
00155	Sweetened Beverage Tax Fund.....	748
00164	Unrestricted Cumulative Reserve Fund.....	749
00166	Revenue Stabilization Fund	750
00190	Office of Labor Standards.....	751
10101	Cable Television Franchise Fund.....	752
10102	Emergency Fund.....	753
10110	Industrial Insurance Fund.....	754
10111	Unemployment Insurance Fund.....	755
10112	Health Care Fund.....	756
10133	Group Term Life and Long-Term Disability Insurance Fund.....	757
10200	Parks and Recreation Fund.....	758
10398	Move Seattle Levy Fund.....	759
10399	2024 Seattle Transportation Levy Fund.....	760
10410	Library Fund.....	761
10800	Seattle Streetcar Fund.....	762
11410	Seattle Center Fund.....	763
11430	McCaw Hall Fund.....	764
12010	Municipal Arts Fund.....	765
12100	Wheelchair Accessible Fund.....	766
12200	Short-Term Rental Tax Fund.....	767
12300	Election Voucher Fund	768
12400	Arts and Culture Fund.....	769
13000	Transportation Fund.....	770
14500	JumpStart Payroll Expense Tax Fund.....	771
14510	Opioid Settlement Proceed Fund.....	772
16200	Human Services Fund.....	773
16400	Low-Income Housing Fund.....	774

Fund Financial Plans

16600	Office of Housing Fund.....	775
17857	Families and Education Levy Fund.....	776
17861	Seattle Preschool Program.....	777
17871	Families, Education, Preschool and Promise Fund.....	778
17876	Families, Education, Preschool and Promise 2025 Fund.....	779
18100	2012 Library Levy Fund	780
18200	2019 Library Levy Fund.....	781
18500	Automated Traffic Safety Camera Fund.....	782
19710	Metropolitan Park District Fund.....	783
19900	Seattle Transportation Benefit District Fund.....	784
30010	REET I Capital Project Fund.....	785
30020	REET II Capital Projects Fund.....	786
33130	Park Mitigation and Remediation Fund.....	787
33860	2008 Parks Levy Fund.....	788
34070	McCaw Hall Capital Reserve Fund.....	789
36000	King County Parks Levy Fund.....	790
41000	City Light Fund.....	791
43000	Water Fund.....	792
44010	Drainage and Wastewater Fund.....	793
45010	Solid Waste Fund.....	794
48100	Construction and Inspections Fund.....	795
50300	Finance and Administrative Services Fund.....	796
50321	Fleet Capital Fund.....	797
50322	Asset Preservation Fund.....	798
50410	Information Technology Fund.....	799
61040	Fireman’s Pension Fund.....	800
61050	Fire Pension Actuarial Fund.....	801
61060	Police Pension and Relief Fund.....	802
63000	Transit Benefit Fund.....	803
63100	Firefighter Health Care Fund.....	804

Fund Financial Plans

67600	FileLocal Agency Fund.....	805
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General Fund (00100)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	356,710		185,251				
Budgetary Fund Balance Adjustment	51,714		7,805				
<i>Beginning Budgetary Fund Balance</i>	408,424	57,958	193,056	141,710	158,405	207,011	319,020
Sources of Funds							
Property Tax (Including Medic One Levy)	378,975	388,290	389,222	402,485	414,966	433,673	454,866
Retail Sales Tax	340,392	343,993	344,419	401,853	412,184	426,975	446,045
Business & Occupation Tax	353,343	369,454	385,013	479,063	502,367	527,312	554,801
Utility Tax - Private	40,454	34,503	40,810	40,219	39,990	39,914	39,799
Utility Tax - Public	217,668	214,947	217,397	222,755	236,132	249,109	263,045
Other City Taxes	14,738	13,778	14,658	14,086	14,371	14,630	14,994
Parking Meters	39,192	40,742	36,834	35,606	35,683	36,028	36,026
Court Fines	18,366	25,281	22,569	24,672	24,794	24,969	25,160
Revenue from Other Public Entities	19,400	19,969	20,783	20,823	21,162	21,459	21,746
Grants	21,887	14,724	14,724	13,330	8,630	8,469	8,590
Fund Balance Transfers	113,021	314,969	314,969	211,864	182,503	192,086	203,005
Service Charges & Reimbursements	84,123	81,594	79,083	78,873	80,383	81,821	83,327
Licenses, Permits, Interest Income and Other	73,605	74,041	71,253	73,554	65,179	62,993	64,959
Payroll Expense Tax	0	0	0	0	0	0	0
Admission Tax	142	0	0	0	0	0	0
Other Revenue	(12)	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			42,679				
Revenues from Current Year Legislated Ordinances			(21,336)				
<i>Total Budgetary Revenues</i>	1,715,296	1,936,286	1,973,078	2,019,184	2,038,344	2,119,437	2,216,364
Expenditures							
Administration	356,875	383,799	383,799	375,660	379,586	384,939	389,799
<i>Emergency Fund Contribution</i>	14,184	12,321	12,321	2,555	2,719	2,351	2,134
<i>Revenue Stabilization Fund Contribution</i>	2,648	271	271	7,807	6,948	1,578	4,097
Arts, Culture & Recreation	145,090	145,570	145,570	149,244	157,363	159,165	160,838
Education & Human Services	288,465	278,394	278,394	293,135	278,688	285,757	292,176
Livable & Inclusive Communities	72,247	58,407	58,407	76,174	69,073	69,983	70,813
Public Safety	953,361	910,830	910,830	1,008,374	1,011,528	1,018,536	1,025,129
Utilities, Transportation & Environment	98,132	91,319	91,319	99,541	93,834	95,119	96,285
Budget Adjustments							
Current Year Encumbrance Carry Forward			33,046				
Other Administrative Carry Forward (non-enc)			29,571				
Current Year Grant/Svc Contract Carry Forward			42,389				
Capital Carry Forward			8,039				
Legislated Carry Forward			20,296				
Other Standalone Legislation			4,000				
Q1 Grants Legislation			5,127				
Mid-year Supplemental Legislation			2,115				
Year-end Supplemental Legislation			22,484				
Other Administrative Adjustments			(554)				
Underspend Assumption ¹		(10,000)	(23,000)	(10,000)	(10,000)	(10,000)	(10,000)
<i>Total Budgetary Expenditures</i>	1,931,002	1,870,911	2,024,423	2,002,489	1,989,738	2,007,428	2,031,272
<i>Ending Balance Sheet Adjustment</i>	337						
<i>Ending Budgetary Fund Balance</i>	193,056	123,333	141,710	158,405	207,011	319,020	504,111
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	42,514						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	33,046						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	79,833						
Legislated CFD	20,296						
Planning Reserves							
Planning Reserves	40,107	87,511	63,401	158,399	355,670	596,948	880,216
<i>Total Reserves</i>	130,768	87,511	63,401	158,399	355,670	596,948	880,216
<i>Ending Unreserved Budgetary Fund Balance</i>	62,287	35,822	78,310	7	(148,659)	(277,929)	(376,105)

¹ In April 2025, the Mayor directed city departments to maintain a hiring freeze initiated in 2024, to freeze all discretionary General Fund spending on travel, training, and non-essential equipment/technology purchases, and to freeze on all new consultant contracts as well as reduce select departmental budget items in order to achieve approximately \$23 million savings in 2025.

Judgment and Claims Fund (00126)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	20,183		13,633	13,633				
Budgetary Fund Balance Adjustment								
<i>Beginning Budgetary Fund Balance</i>	20,183	796	13,633	13,633	133	133	133	765
Sources of Funds								
Insurance Reimbursements	9,625	0	0	0	0	0	0	0
City Litigation Recoveries	12	7,782	7,782	7,782	7,782	7,782	7,782	7,782
Department Contribution (CCM)	30,706	34,983	34,983	34,983	38,814	44,730	45,625	46,537
Operating Transfers In	7,906	13,666	13,666	13,666	0	0	0	0
Miscellaneous	71							
<i>Total Budgetary Revenues</i>	48,319	56,431	56,431	56,431	46,596	52,512	53,407	54,319
Expenditures								
Judgment & Claims - Claims	3,543	9,524	9,524	9,524	5,524	6,226	6,257	6,288
Judgment & Claims - Litigation	36,182	36,536	36,536	36,536	34,702	39,108	39,303	39,500
Judgment & Claims - Police Action	15,068	10,370	10,370	10,370	6,370	7,179	7,215	7,251
Budget Adjustments								
Current Year Legislated CFD's			13,500	13,500				
Supplemental Changes			0	0				
Judgment & Claims - Claims				(9,000)				
Judgment & Claims - Litigation				19,000				
Judgment & Claims - Police Action				(10,000)				
<i>Total Budgetary Expenditures</i>	54,793	56,431	69,931	69,931	46,596	52,512	52,775	53,038
Ending Balance Sheet Adjustment								
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	13,709	796	133	133	133	133	765	2,046
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
State Indemnity	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<i>Total Reserves</i>	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<i>Ending Unreserved Budgetary Fund Balance</i>	3,709	(9,204)	(9,867)	(9,867)	(9,867)	(9,867)	(9,235)	(7,954)

Sweetened Beverage Tax Fund (00155)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	8,480	3,039	9,959	9,959	1,525			
Budgetary Fund Balance Adjustment	228		100	100				
<i>Beginning Budgetary Fund Balance</i>	8,708	3,039	10,059	10,059	1,525	1,662	147	(2,106)
Sources of Funds								
Sweetened Beverage Tax	20,345	21,327	21,968	20,295	22,338	21,352	21,072	21,545
Transfer from Payroll Expense Tax Fund (14500)	1,200	0	0	0	0	0	0	0
<i>Total Budgetary Revenues</i>	21,545	21,327	21,968	20,295	22,338	21,352	21,072	21,545
Expenditures								
Department of Education and Early Learning	5,709	8,023	11,957	11,557				
Department of Neighborhoods	2,994	2,984	5,386	5,226	2,785	2,868	2,926	2,984
Human Services Department	4,878	5,558	5,649	5,349	12,633	13,012	13,272	13,537
Office of Sustainability and Environment	6,380	6,337	6,390	6,390	6,427	6,620	6,752	6,888
Seattle Parks and Recreation	235	346	346	306	356	367	374	382
<i>Total Budgetary Expenditures</i>	20,195	23,248	29,728	28,828	22,201	22,867	23,324	23,791
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	10,059	1,118	2,299	1,525	1,662	147	(2,106)	(4,352)
Planning Reserves								
Revenue Stabilization Reserve	0	0	0	0	1,000	0	0	0
Planning Reserve	0	0	0	0	0	0	0	0
<i>Total Reserves</i>	0	0	0	0	1,000	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	10,059	1,118	2,299	1,525	662	147	(2,106)	(4,352)

Unrestricted Cumulative Reserve Fund (00164)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,796	8,640	16,513	2,864	3,800	4,519	5,231
Budgetary Fund Balance Adjustment	3,454	0	2,061				
<i>Beginning Budgetary Fund Balance</i>	18,251	8,640	18,573	2,864	3,800	4,519	5,231
Sources of Funds							
Street Vacation Fees		1,104		3,789			
State Grants							
Federal Grants	(19)						
Investment Earnings	5,257	1,300	2,740	1,500	1,000	1,000	1,000
Miscellaneous Revenues							
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	5,238	2,404	2,740	5,289	1,000	1,000	1,000
Expenditures							
Debt Service Payments	3,107	3,100	3,100	1,631	0	0	0
Capital Project Spending	1,171	268	268	2,567	119	119	119
Tenant Relocation Assistance - Admin costs	137	152	152	155	163	168	174
Support to Operating Departments	500	0	1,000	0	0	0	0
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			8,120				
Supplemental Changes			5,809				
<i>Total Budgetary Expenditures</i>	4,915	3,520	18,449	4,353	281	287	293
Ending Balance Sheet Adjustment							
<i>Ending Budgetary Fund Balance</i>	18,573	7,524	2,864	3,800	4,519	5,231	5,938
Planning Reserves							
World Cup Reserve - CIP Projects ¹		6,200	1,800		0	0	0
Revenue Uncertainty Reserve ²				3,800	3,800	3,800	3,800
<i>Total Reserves</i>	0	6,200	1,800	3,800	3,800	3,800	3,800
<i>Ending Unreserved Budgetary Fund Balance</i>	18,573	1,324	1,064	0	719	1,431	2,138

¹ The 2026 Adopted Budget programs \$1.8m in reserves in the Seattle Department of Transportation CIP. Please see the SDOT CIP Overview for more information.

² Street Vacation Fees are based on various economic factors related to site development. While the City does attempt to estimate Street Vacation Fee revenue based on preliminary site development, the fee can be delayed up to a few years. To account for the uncertainty, the City may hold planning reserves until more information is known on the underlying project.

Revenue Stabilization Fund (00166)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	65,329	67,978	67,977	68,248	76,055	83,003	84,581
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	65,329	67,978	67,977	68,248	76,055	83,003	84,581
<u>Sources of Funds</u>							
General Fund Contributions	2,648	271	271	7,807	6,948	1,578	4,097
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	2,648	271	271	7,807	6,948	1,578	4,097
<u>Expenditures</u>							
Expenses	0	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	0	0	0	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	67,977	68,248	68,248	76,055	83,003	84,581	88,678
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	67,977	68,248	68,248	76,055	83,003	84,581	88,678

Office of Labor Standards Fund (00190)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	1,628		882				
Budgetary Fund Balance Adjustment	208						
<i>Beginning Budgetary Fund Balance</i>	1,836	1,191	882	0	844	500	163
<u>Sources of Funds</u>							
General Fund Transfer	7,797	7,510	7,435	8,456	8,414	8,532	8,646
Network Company License (NCL) Fee Revenue for OLS enforcement	0	0	0	2,451	1,850	1,869	1,906
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			398				
<i>Total Budgetary Revenues</i>	7,797	7,510	7,833	10,907	10,264	10,401	10,552
<u>Expenditures</u>							
Office of Labor Standards	8,751	6,425	6,148	6,433	6,581	6,699	6,813
Business Outreach and Education	0	600	590	790	600	600	600
Community Outreach and Education	0	1,500	1,460	1,233	1,233	1,233	1,233
Network Company License Fee - Community Outreach				267	267	267	267
Network Company License Fee - Administration	0	0	0	1,340	1,928	1,939	1,802
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			517				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	8,751	8,525	8,714	10,062	10,608	10,738	10,715
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	882	176	0	844	500	163	0
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	517						
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
<u>Planning Reserves</u>							
Network Company License Fee Revenue	0	0	0	844	500	163	0
<i>Total Reserves</i>	517	0	0	844	500	163	0
<i>Ending Unreserved Budgetary Fund Balance</i>	365	176	0	0	0	0	0

Cable Franchise Fund (10101)

Amounts in \$1,000s	2024	2025	2025	2026	2027	2028	2029
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,560		1,994				
Budgetary Fund Balance Adjustment	58		18				
<i>Beginning Budgetary Fund Balance</i>	2,619	799	2,012	1,663	498	0	0
Sources of Funds							
Franchise Fees	5,975	5,032	4,813	4,433	4,083	3,760	3,463
PEG Support Fees	553	556	436	410	385	361	339
Misc. Revenues/Rebates	0	0	0	0	0	0	0
Interest Earnings	68	81	30	28	26	25	23
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	6,597	5,669	5,279	4,871	4,494	4,146	3,826
Expenditures							
Applications BSL	311	370	370	386	394	396	398
Capital Improvement Projects BSL	363	0	0	0	0	0	0
Client Solutions BSL	30	27	27	28	29	29	29
Frontline Services & Workplace BSL	5,562	4,438	4,438	4,755	4,850	4,874	4,898
Leadership and Administration BSL	937	794	794	867	884	888	893
Future Reductions					(1,165)	(2,041)	(2,392)
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	7,203	5,629	5,629	6,036	4,992	4,146	3,826
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	2,012	838	1,663	498	0	0	0
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Local 77 AWI for 2025	0	89	0	0	0	0	0
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	2,012	749	1,663	498	0	0	0

Emergency Fund (10102)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	58,660	72,844	72,844	85,165	85,579	87,976	90,351
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	58,660	72,844	72,844	85,165	87,719	90,439	92,790
<u>Sources of Funds</u>							
General Fund Contributions	14,184	12,321	12,321	2,555	2,719	2,351	2,134
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	14,184	12,321	12,321	2,555	2,719	2,351	2,134
<u>Expenditures</u>							
Expenses		0	0	0	0	0	0
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	0	0	0	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	72,844	85,165	85,165	87,719	90,439	92,790	94,924
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	72,844	85,165	85,165	87,719	90,439	92,790	94,924

Industrial Insurance Fund (10110)

Amounts in \$1,000s	2024	2025	2025	2026	2027	2028	2029
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	989	(221)	(1,766)	3,074	4,192	6,762	9,602
Budgetary Fund Balance Adjustment	(6)						
<i>Beginning Budgetary Fund Balance</i>	983	(221)	(1,766)	3,074	4,192	6,762	9,602
<u>Sources of Funds</u>							
Department Contributions	47,541	55,420	56,882	58,422	62,182	65,013	67,988
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	47,541	55,420	56,882	58,422	62,182	65,013	67,988
<u>Expenditures</u>							
Industrial Insurance Services	50,239	53,373	52,043	57,304	59,612	62,173	64,878
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	50,239	53,373	52,043	57,304	59,612	62,173	64,878
<i>Ending Balance Sheet Adjustment</i>	(52)						
<i>Ending Budgetary Fund Balance</i>	(1,766)	1,826	3,074	4,192	6,762	9,602	12,712
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
<u>Planning Reserves</u>							
Policy Reserve (25% of claims per RCW)	9,938	10,331	10,401	10,947	12,076	12,640	13,237
Pension Payouts (non-rate depts)	0	0	2,793	2,793	2,793	2,793	2,793
<i>Total Reserves</i>	9,938	10,331	13,194	13,740	14,869	15,433	16,030
<i>Ending Unreserved Budgetary Fund Balance</i>	(11,704)	(8,506)	(10,121)	(9,549)	(8,107)	(5,831)	(3,319)

Unemployment Insurance (10111)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	2,992	1,990	2,038	2,038	2,038	2,005	2,004
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	2,992	1,990	2,038	2,038	2,038	2,005	2,004
<u>Sources of Funds</u>							
Unemployment Compensation Contributions	2,411	3,976	3,976	3,644	2,900	2,991	2,991
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	2,411	3,976	3,976	3,644	2,900	2,991	2,991
<u>Expenditures</u>							
Claims	3,333	3,945	3,945	3,612	2,900	2,958	2,957
Services	33	32	32	32	33	33	34
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	3,366	3,976	3,976	3,644	2,933	2,991	2,991
<u>Ending Balance Sheet Adjustment</u>							
<i>Ending Budgetary Fund Balance</i>	2,038	1,990	2,038	2,038	2,005	2,004	2,004
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
<u>Planning Reserves</u>							
Contingency Reserves	500	500	500	500	500	500	500
<i>Total Reserves</i>	500	500	500	500	500	500	500
<i>Ending Unreserved Budgetary Fund Balance</i>	1,538	1,490	1,538	1,538	1,505	1,504	1,504

Health Care Fund (10112)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Proposed	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	142,228	104,346	115,389	121,821	131,755	139,201	143,410
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	142,228	104,346	115,389	121,821	131,755	139,201	143,410
Sources of Funds							
Department Contributions ¹	233,548	307,752	309,003	332,219	357,173	384,001	412,844
Employee Contributions	44,273	42,706	45,159	46,062	46,983	47,923	48,881
Miscellaneous	19,764	16,663	22,215	23,938	25,801	27,817	30,002
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	297,585	367,121	376,377	402,219	429,957	459,741	491,728
Expenditures							
Health Care Services	323,649	360,416	369,945	392,286	422,510	455,531	491,610
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	323,649	360,416	369,945	392,286	422,510	455,531	491,610
<i>Ending Balance Sheet Adjustment</i>	(775)						
<i>Ending Budgetary Fund Balance</i>	115,389	111,051	121,821	131,755	139,201	143,410	143,528
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Health Care Claims Reserve	115,389	111,051	121,821	131,755	139,201	143,410	143,528
<i>Total Reserves</i>	115,389	111,051	121,821	131,755	139,201	143,410	143,528
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0

¹The exceptionally low Department Contributions in 2024 Actuals is due to the cancellation of certain department payments into the fund in October-December of 2024, totalling \$53.3 million. Such a cancellation of payments is often called a "health care holiday" and is the method by which fund surpluses, accumulated due to the over estimation of enrollments or general excess revenue above expenditures, are returned to departments. For more details on the 2024 health care holiday, see the budget overview from the 2025 Adopted Budget.

Group Term Life Fund (10113)

Amounts in \$1,000s	2024	2025	2025	2026	2027	2028	2029
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	1,140	976	1,145	1,202	1,204	1,204	1,204
Budgetary Fund Balance Adjustment	26		19				
<i>Beginning Budgetary Fund Balance</i>	1,166	976	1,164	1,202	1,204	1,204	1,204
Sources of Funds							
Interest	47	38	38	38	36	36	36
Employee Contributions - GTL & AD&D	4,554	4,552	4,552	4,643	4,666	4,690	4,807
Employee Contributions - LTD	1,616	1,684	1,684	1,718	1,727	1,735	1,779
Department Contributions - GTL	555	701	701	715	719	722	740
Department Contributions - LTD	102	118	118	120	121	122	125
<i>Total Budgetary Revenues</i>	6,874	7,093	7,093	7,234	7,268	7,304	7,487
Expenditures							
GTL - Group Term Life Ins. & ADD	5,074	5,253	5,253	5,384	5,411	5,438	5,574
LTD - long Term Disability	1,731	1,803	1,803	1,848	1,857	1,866	1,913
<i>Total Budgetary Expenditures</i>	6,806	7,056	7,056	7,232	7,268	7,304	7,487
Ending Balance Sheet Adjustment							
<i>Ending Balance Sheet Adjustment</i>	(70)						
<i>Ending Budgetary Fund Balance</i>	1,164	1,014	1,202	1,204	1,204	1,204	1,204
Planning Reserves							
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	1,164	1,014	1,202	1,204	1,204	1,204	1,204

Park And Recreation Fund (10200)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	35,921	10,172	38,255	38,255				
Budgetary Fund Balance Adjustment	5,996		200	200				
<i>Beginning Budgetary Fund Balance</i>	41,917	10,172	38,255	38,255	12,663	8,387	7,196	4,954
Sources of Funds								
Athletic Facility Fees	3,488	3,861	3,861	3,861	4,802	4,802	4,802	4,802
Building/Oth Space Rent	0	72	72	72	72	72	72	72
Capital Contributions	0	(195)	(195)	(195)	405	405	405	405
Community Dev Block Grant	801	808	808	808	808	808	808	808
Concession Proceeds	410	80	80	80	80	80	80	80
Exhibit Admission Charges	45	695	695	695	695	695	695	695
Federal and State Grants	5,949	277	277	277	277	277	277	277
General Government-Other Rev	3,046	2,924	2,924	2,924	2,318	2,376	2,436	2,497
Inv Earn-Residual Cash	1,225	0	0	0	0	0	0	0
Lease Revenue GASB87	2,044	0	0	0	0	0	0	0
Lt Space/Facilities Leases	1,536	1,006	1,006	1,006	1,006	1,031	1,057	1,083
Miscellaneous Revs-Other Rev	438	891	891	891	1,512	1,512	1,512	1,512
Other Private Contrib & Dons	3,432	511	511	511	1,511	1,511	1,511	1,511
Other Rents & Use Charges	1,850	1,531	1,531	1,531	1,415	1,415	1,415	1,415
Parking Fees	80	79	79	79	79	79	79	79
Parks and Recreation Recovery	0	0	0	0	100	100	100	100
Public Benefit Offset/TI Offset	(2,151)	0	0	0	0	0	0	0
Recoveries	9,920	(40)	(40)	(40)	35	35	35	35
Recreation Education Fees	2,925	5,238	5,238	4,738	5,307	5,307	5,307	5,307
Recreation Activities Fees	19,130	19,055	19,055	19,055	19,229	19,229	19,229	19,229
Recreation Admission Fees	3,244	3,796	3,796	3,796	3,316	3,316	3,316	3,316
Recreation Shared Revs Arc	1,263	1,013	1,013	1,013	1,013	1,013	1,013	1,013
Resource Recovery Rev	0	3,792	3,792	3,792	2,851	2,851	2,851	2,851
Sales Of Merchandise	163	27	27	27	27	27	27	27
St Space Facilities Rentals	4,974	5,676	5,676	5,476	5,933	6,081	6,233	6,389
Budget Adjustments								
Associated Revenues from Current Year CFD's			40,027	40,027				
Revenues from Current Year legislated ordinances			4,541	4,541				
Revenues from Q3 (including grant abandonments)			1,052	1,052				
<i>Total Budgetary Revenues</i>	63,809	51,097	95,666	94,966	52,792	53,023	53,260	53,503
Expenditures								
Building For The Future	4,630	800	800	800	2,500	1,800	1,800	1,800
Debt and Special Funding	2,276	166	166	166	0	0	0	0
Fix It First	19,254	1,099	1,099	1,099	3,949	913	913	913
Parks and Facilities Maintenance and Repairs	4,181	4,691	4,691	4,691	5,344	5,094	5,221	5,352
Leadership and Administration	1,452	1,164	1,164	1,164	1,382	1,417	1,452	1,489
Departmentwide Programs	8,210	10,008	10,008	10,008	9,942	10,190	10,445	10,706
Recreation Facility Programs	10,057	13,903	13,903	13,203	15,313	15,695	16,088	16,490
Golf Programs	16,437	18,348	18,348	18,348	18,435	18,896	19,368	19,853
Zoo and Aquarium Programs	1,000	204	204	204	204	209	214	219
Budget Adjustments								
Current Year Encumbrance CFD's								
Current Year Grant/Svc Contract/Capital CFD's			61,686	61,686				
Supplemental Changes (Q2, Stand Alone, CFDs)			7,144	7,144				
Supplemental Changes (Q3)			2,044	2,044				
<i>Total Budgetary Expenditures</i>	67,496	50,383	121,258	120,558	57,068	54,214	55,502	56,821
<i>Ending Balance Sheet Adjustment</i>	25							
<i>Ending Budgetary Fund Balance</i>	38,255	10,886	12,663	12,663	8,387	7,196	4,954	1,636
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	40,027							
Financial Reserves - Expense								
Current Year Encumbrance CFD's								
Current Year Grant/Svc Contract/Capital Expenditure CFD's	61,686							
Planning Reserves								
Golf Reserve ⁵	2,025			50				
SPU Reservoir Use Fees ²	600	600	600	600	600	600	600	600
Cash Flow Reserve ³	2,500	2,500	2,500	2,500	1,721	2,000	2,000	2,000
Capital Revenue Reserve ⁴	4,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
CBO Planning Reserves		21	21	21	66	3,219	7,868	13,847
Duwamish Waterway Rental Revenue Reserve ⁵	500	750	750	750	1,000	1,150	1,350	1,550
COVID Recovery Revenue Reserve ⁶	1,800	900	900	900	-	-	-	-
Use of Fund Balance Reserve (2025 Supplemental)	2,000							
<i>Total Reserves</i>	35,084	9,771	9,771	9,821	8,387	11,969	16,818	22,997
<i>Ending Unreserved Budgetary Fund Balance</i>	3,171	1,115	2,892	2,842		(4,773)	(11,864)	(21,361)

Notes:

1. The Golf reserve reflects excess revenues earned by the Golf program to be appropriated in subsequent budget year via a supplemental budget change.
2. The SPU Reservoir reserve holds anticipated property use fee expenses related to the joint use of SPU and SPR properties.
3. The financial plan carries a modest cash flow reserve to maintain financial stability in the face of one time unforeseen and unbudgeted expense or revenue issues.
4. The financial plan carries a Capital Revenue Reserve for capital projects where reimbursements for grant-related expenses are not received until a future year.
5. This reserve reflects temporary rental income on the landbanked site that will be used for future site development or remediation work.
6. This reserve was held to cover the the Aquatics subsidy resulting from the COVID-19 pandemic (2023-2025).

Move Seattle Levy (10398)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2028 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	93,272	29,926	102,486	10,180	4,590	757	757
Budgetary Fund Balance Adjustment	2,854		1,745				
<i>Beginning Budgetary Fund Balance</i>	96,126	29,926	104,231	10,180	4,590	757	757
Sources of Funds							
311010 - Real & Personal Property Taxes	111,430	0	1,153	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's	0	0	0	0	0	0	0
Revenues from Current Year legislated ordinances	0	0	0	0	0	0	0
<i>Total Budgetary Revenues</i>	115,093	0	1,153	0	0	0	0
Expenditures							
Safe Routes	31,090	42	13,122	0	0	0	0
Maintenance & Repair	39,716	4,016	29,734	0	0	0	0
Congestion Relief	34,068	16,144	51,149	5,590	3,834	0	0
Other	1,186	300	1,200	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
<i>Total Budgetary Expenditures</i>	106,059	20,502	95,205	5,590	3,834	0	0
<i>Ending Balance Sheet Adjustment</i>	1,828	0	0	0	0	0	0
<i>Ending Budgetary Fund Balance</i>	104,232	9,424	10,180	4,590	757	757	757
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0	0	0	0	0	0	0
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0	0	0	0	0	0	0
Planning Reserves							
Reserve A	0		0	0	757	757	757
Reserve B	0	0	0	0	0	0	0
Reserve C	0	0	0	0	0	0	0
<i>Total Reserves</i>	104,232	0	0	0	757	757	757
<i>Ending Unreserved Budgetary Fund Balance</i>	104,232	9,424	10,180	4,590	0	0	0

2024 Seattle Transportation Levy (10399)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance						
Beginning Balance Sheet Fund Balance						
Budgetary Fund Balance Adjustment						
<i>Beginning Budgetary Fund Balance</i>	0	0	0	11,201	6,984	18,301
Sources of Funds						
Property Tax		187,070	184,569	186,415	188,279	190,162
Interest Earnings		0	0	0	0	0
Budget Adjustments						
Associated Revenues from Current Year CFD's						
Revenues from Current Year legislated ordinances						
<i>Total Budgetary Revenues</i>	0	187,070	184,569	186,415	188,279	190,162
Expenditures						
Maintenance Operations		4,182	4,182	4,059	4,224	4,245
Major Maintenance/Replacement		65,142	65,142	68,429	60,716	74,499
Major Projects		0	76	424		
Mobility Operations		18,604	16,633	13,613	13,730	13,799
Mobility-Capital		88,869	87,336	104,106	98,292	109,558
Budget Adjustments						
Current Year Encumbrance CFD's						
Current Year Grant/Svc Contract/Capital CFD's						
Supplemental Changes						
<i>Total Budgetary Expenditures</i>	0	176,797	173,368	190,632	176,962	202,101
Ending Balance Sheet Adjustment						
<i>Ending Budgetary Fund Balance</i>	0	10,273	11,201	6,984	18,301	6,362
Financial Reserves - Revenue						
Current Year Grant/Svc Contract/Capital CFD Revenues						
Financial Reserves - Expense						
Current Year Encumbrance CFD's						
Current Year Grant/Svc Contract/Capital Expenditure CFD's						
Planning Reserves						
<i>Total Reserves</i>	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	0	10,273	11,201	6,984	18,301	6,362

Library Fund (10410)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	1,510		3,197	3,197				
Budgetary Fund Balance Adjustment	2,566		(7)	(7)				
<i>Beginning Budgetary Fund Balance</i>	4,076	0	3,190	3,190	507	507	507	507
Sources of Funds								
General Subfund Support	67,739	68,479	68,479	65,534	65,703	66,714	67,915	69,069
Fines & Fees	65	120	120	120	120	123	125	127
Parking - Central Library	314	377	377	377	390	399	406	413
Copy & Print Services	94	100	100	100	105	107	109	111
Space Rental	143	150	150	150	150	153	156	159
Salvage Sales/Materials	56	85	85	85	85	87	89	90
Interdepartmental Support	8	27	27	27	27	28	28	29
Miscellaneous Revenue	16	3	3	3	3	3	3	3
Miscellaneous Interfund Transfer	0	166	166	1,186	178	182	185	188
Grants	28	0	0	0	0	0	0	0
Budget Adjustments								
Associated Revenues from Current Year CFD's			5,967	5,967				
Revenues from Current Year legislated ordinances			1,272	1,272				
<i>Total Budgetary Revenues</i>	68,463	69,508	76,747	74,822	66,760	67,796	69,016	70,190
Expenditures								
Chief Librarian's Office	685	637	637	637	660	675	687	699
Institutional & Strategic Advancement	1,493	1,347	1,347	1,347	1,388	1,420	1,445	1,470
Human Resources	3,088	2,777	2,777	2,777	2,845	2,910	2,963	3,013
Administrative Services	10,472	11,541	11,541	11,541	11,945	11,719	11,930	12,133
Capital Improvements	5	0	0	0	0	0	0	0
Library Programs & Services	53,605	53,039	53,039	52,939	49,923	51,071	51,991	52,874
Budget Adjustments								
Current Year Encumbrance CFD's			962	962				
Current Year Grant/Svc Contract/Capital CFD's			5,967	5,967				
Supplemental Changes			1,335	1,335				
<i>Total Budgetary Expenditures</i>	69,349	69,341	77,605	77,505	66,760	67,796	69,016	70,189
<i>Ending Balance Sheet Adjustment</i>	(1)							
<i>Ending Budgetary Fund Balance</i>	3,190	166	2,332	507	507	507	507	508
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	5,967							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	962							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	5,967							
<i>Total Reserves</i>	962	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	2,228	166	2,332	507	507	507	507	508

Note: 2027 Projected includes \$500,000 reduction in Revenues (General Subfund Support) as well as Expenditures (Administrative Services) to memorialize intention to abrogate budget authority associated with matured debt service for Library Parking Garage.

Seattle Streetcar Operations Fund (Fund 10800)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	2,720	6,307	2,253	48			
Budgetary Fund Balance Adjustment	75		47				
Beginning Budgetary Fund Balance	2,796	6,307	2,300	48	78	(15,381)	(31,394)
Sources of Funds							
South Lake Union							
Charges for Services	53	46	60	60	60	61	62
Sponsorship	207	44	94	97	99	101	103
Grants, Shared Revenues, & Contributions	1,551		770				
First Hill							
Sponsorship		66	140	145	148	151	154
Grants, Shared Revenues, & Contributions	2,564	433	518	410	410	418	425
Miscellaneous Revenues & Interest	56	142	76	10	10	10	10
Cash Transfers In ¹	10,200	10,200	11,200	13,600	-		
Budget Adjustments							
Associated Revenues from Current Year CFD's			-				
Revenues from Current Year legislated ordinances			-				
Total Budgetary Revenues	14,631	10,930	12,858	14,322	727	741	754
Expenditures							
Operations & Maintenance ¹							
BO-TR-12001 - Streetcar Ops - S Lake Union	15,088	13,855	15,110	14,291	16,187	16,753	17,339
BO-TR-12002 - Streetcar Ops - First Hill	4,690	4,420	4,872	4,534	5,219	5,401	5,590
	10,399	9,436	10,239	9,757	10,968	11,352	11,749
Capital							
BC-TR-19001 - Major Maintenance/Replacement	38	-	-	-	-	-	-
	38	-	-	-	-	-	-
Budget Adjustments							
Current Year Encumbrance CFD's			-				
Current Year Grant/Svc Contract/Capital CFD's			-				
Supplemental Changes			-				
Total Budgetary Expenditures	15,126	13,855	15,110	14,291	16,187	16,753	17,339
Ending Balance Sheet Adjustment							
	-						
Ending Budgetary Fund Balance	2,300	3,382	48	78	(15,381)	(31,394)	(47,979)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Mid-life Streetcar Overhaul (FH Streetcar Repair)	(38)		(810)				
Mid-life Streetcar Overhaul (FH Streetcar Repair)	38		810				
Planning Reserve		13					
Total Reserves	-	13	-	-	-	-	-
Ending Unreserved Budgetary Fund Balance	2,300	3,369	48	78	(15,381)	(31,394)	(47,979)

¹ King County Metro nets shared grants and ORCA fare revenues against all invoices submitted to SDOT.

Seattle Center Fund (11410)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	(10,055)		(8,322)	(8,322)				
Budgetary Fund Balance Adjustment	859		(192)	(192)				
<i>Beginning Budgetary Fund Balance</i>	(9,197)	0	(8,515)	(8,515)	(8,563)	(8,235)	(7,900)	(7,558)
Sources of Funds								
Monorail	513	1,368	1,368	1,368	1,207	1,235	1,257	1,279
Parking	8,688	9,640	9,640	9,640	10,159	10,393	10,580	10,760
Rentals, Leases, Reimbursements	15,327	14,030	14,030	14,030	13,971	14,292	14,549	14,797
Administration	1,718	1,790	1,790	1,790	2,432	2,488	2,533	2,576
Friends of the Waterfront	945	1,000	1,000	1,000	1,000	1,023	1,041	1,059
Budget Adjustments								
Associated Revenues from Current Year CFD's			30,287	30,287				
Revenues from Current Year legislated ordinances			19,382	22,382				
<i>Total Budgetary Revenues</i>	27,191	27,828	77,497	80,497	28,769	29,431	29,961	30,470
Expenditures								
Monorail Rehabilitation	555	1,179	1,179	1,179	1,207	1,235	1,257	1,279
Campus	20,488	23,978	23,596	23,596	24,625	25,191	25,645	26,081
Leadership & Administration	4,853	1,404	1,404	1,404	1,620	1,658	1,687	1,716
Waterfront	783	1,000	1,000	1,000	989	1,012	1,030	1,047
Bldg & Campus Improvements	237	0	0	0	0	0	0	0
Budget Adjustments								
Current Year Encumbrance CFD's			0	0				
Current Year Grant/Svc Contract/Capital CFD's			30,287	30,287				
Supplemental Changes			20,078	23,078				
<i>Total Budgetary Expenditures</i>	26,917	27,561	77,545	80,545	28,442	29,096	29,619	30,123
<i>Ending Balance Sheet Adjustment</i>	408							
<i>Ending Budgetary Fund Balance</i>	(8,515)	267	(8,563)	(8,563)	(8,235)	(7,900)	(7,558)	(7,211)
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	30,287							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	30,287							
Planning Reserves								
Reserve A	0	0	0	7	24	852	2,391	4,550
<i>Total Reserves</i>	0	0	0	7	24	852	2,391	4,550
<i>Ending Unreserved Budgetary Fund Balance</i>	(8,515)	267	(8,563)	(8,570)	(8,259)	(8,752)	(9,949)	(11,761)

McCaw Hall Reserve Fund (11430)

Amounts in \$1,000s	2024	2025	2025	2025	2026	2027	2028	2029
	Actuals	Adopted	Legislated	Revised	Adopted	Projected	Projected	Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	4,107		3,606	3,606				
Budgetary Fund Balance Adjustment	233		36	36				
<i>Beginning Budgetary Fund Balance</i>	4,340	0	3,642	3,642	3,642	3,720	3,800	3,881
Sources of Funds								
Earned Income	5,308	5,484	5,484	5,484	5,876	6,011	6,119	6,223
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	5,308	5,484	5,484	5,484	5,876	6,011	6,119	6,223
Expenditures								
BO-SC-65000 McCaw Hall	6,009	5,484	5,484	5,484	5,798	5,931	6,038	6,141
Budget Adjustments								
Current Year Encumbrance CFD's			0	0				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			0	0				
<i>Total Budgetary Expenditures</i>	6,009	5,484	5,484	5,484	5,798	5,931	6,038	6,141
Ending Balance Sheet Adjustment								
	3							
<i>Ending Budgetary Fund Balance</i>	3,642	0	3,642	3,642	3,720	3,800	3,881	3,963
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
<i>Total Reserves</i>	0	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	3,642	0	3,642	3,642	3,720	3,800	3,881	3,963

Municipal Art Fund (Fund 12010)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	12,756		12,497	12,497				
Budgetary Fund Balance Adjustment	351		210	210				
<i>Beginning Budgetary Fund Balance</i>	13,107	8,218	12,707	12,707	7,475	5,783	4,197	3,873
Sources of Funds								
1% for Art	2,550	2,417	2,417	2,417	3,578	3,650	3,723	3,797
Collection Management Fees	338	479	579	579	494	504	514	524
Conservation	0	0	0	0	0	0	0	0
Interest Earnings	412	112	112	112	112	114	117	119
Misc Income	48	20	20	20	20	21	21	22
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	3,394	3,029	3,129	3,129	4,205	4,289	4,375	4,462
Expenditures								
Public Art - Utilities (MO-AR-2VMA010)	1,015	1,476	1,476	1,476	1,526	1,526	1,534	1,542
Public Art - Non-Utilities (MO-AR-2VMA011)	1,343	2,747	2,747	2,747	2,849	2,865	1,674	1,682
Collection Management (MO-AR-2VMA012)	308	299	299	299	314	314	315	317
Leadership and Administration (BO-AR-VA150)	1,127	1,157	1,176	1,176	1,182	1,142	1,148	1,154
Conservation (MO-AR-2VMA02)	2	24	24	24	27	27	28	28
Budget Adjustments								
Current Year Encumbrance CFD's			2,536	2,536				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			103	103				
<i>Total Budgetary Expenditures</i>	3,794	5,703	8,360	8,360	5,897	5,875	4,699	4,722
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	12,707	5,544	7,475	7,475	5,783	4,197	3,873	3,613
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	2,536							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
Planning Reserve					0	87	243	464
<i>Total Reserves</i>	2,536	0	0	0	0	87	243	464
<i>Ending Unreserved Budgetary Fund Balance</i>	10,171	5,544	7,475	7,475	5,783	4,110	3,630	3,149

Wheelchair Accessible Fund (12100)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	8,399		9,115				
Budgetary Fund Balance Adjustment	186		146				
<i>Beginning Budgetary Fund Balance</i>	8,586	6,964	9,261	8,397	8,171	7,908	7,607
<u>Sources of Funds</u>							
Fees	1,261	996	996	996	996	996	996
Investment	325						
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	1,587	996	996	996	996	996	996
<u>Expenditures</u>							
Wheelchair Accessible Services Program	1,057	1,197	1,841	1,222	1,259	1,297	1,336
<u>Budget Adjustments</u>							
2024 Encumbrance CFD's (into 2025)			18				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			1				
<i>Total Budgetary Expenditures</i>	1,057	1,197	1,860	1,222	1,259	1,297	1,336
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	9,115	6,964	8,397	8,171	7,908	7,607	7,267
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
2024 Encumbrance CFD's (into 2025)	18						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<i>Total Reserves</i>	18	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	9,097	6,964	8,397	8,171	7,908	7,607	7,267

Short Term Rental Tax (12200)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Aopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	11,525		15,468				
Budgetary Fund Balance Adjustment	235		222				
<i>Beginning Budgetary Fund Balance</i>	11,761	2,489	15,690	2,221	1,904	821	(113)
Sources of Funds							
Short-Term Rental Tax	12,661	12,448	12,070	12,499	11,982	12,250	12,601
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	12,661	12,448	12,070	12,499	11,982	12,250	12,601
Expenditures							
Equitable Development Initiative (OPCD)	3,625	7,452	7,452	6,766	6,922	6,957	6,991
Permanent Supportive Housing (HSD)	3,097	3,864	3,864	4,042	4,134	4,209	4,280
Debt Service	2,010	2,010	2,010	2,008	2,008	2,018	2,028
Budget Adjustments							
Current Year Encumbrance CFD's			3,944				
Current Year Grant/Svc Contract/Capital CFD's			8,269				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	8,732	13,326	25,539	12,816	13,065	13,184	13,300
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	15,690	1,611	2,221	1,904	821	(113)	(812)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	3,944						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	8,269						
Planning Reserves							
Revenue Stabilization Reserve*	0	1,200	1,200	1,200	1,200	1,200	1,200
Planning Reserve	0	0	0	0	45	125	238
<i>Total Reserves</i>	12,213	1,200	1,200	1,200	1,245	1,325	1,438
<i>Ending Unreserved Budgetary Fund Balance</i>	3,477	411	1,021	704	(424)	(1,438)	(2,250)

Election Voucher Fund (12300)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	7,218	7,379	8,361				
Budgetary Fund Balance Adjustment	164						
<i>Beginning Budgetary Fund Balance</i>	7,382	7,379	8,361	1,051	2,401	166	3,714
Sources of Funds							
Property Taxes	3,222	3,000	3,000	4,442	4,442	4,442	4,442
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	3,222	3,000	3,000	4,442	4,442	4,442	4,442
Expenditures							
Staffing, Administration and Research	910	1,271	1,317	972	1,290	893	1,383
Voucher Printing, Mailing, and Processing	510	592	592	270	633	0	716
Candidate Voucher Expenditures	748	8,400	8,400	900	4,754	0	5,332
Other	0	0	0	950	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	2,169	10,263	10,310	3,092	6,677	893	7,431
<i>Ending Balance Sheet Adjustment</i>	(27)						
<i>Ending Budgetary Fund Balance</i>	8,408	116	1,051	2,401	166	3,714	725
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	47						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Planning Reserves	0	0	0	0	28	78	149
<i>Total Reserves</i>	47	0	0	0	28	78	149
<i>Ending Unreserved Budgetary Fund Balance</i>	8,361	116	1,051	2,401	138	3,636	576

Arts and Culture Fund (12400)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	18,480		18,770	18,770	8,271	5,665	7,318	9,056
Budgetary Fund Balance Adjustment	481		280	280				
<i>Beginning Budgetary Fund Balance</i>	18,960	15,009	19,049	19,049	8,271	5,665	7,318	9,056
Sources of Funds								
Admissions Tax	14,271	14,195	14,195	13,966	14,878	15,518	15,879	16,232
Arena Revenue over Threshold	10,377	12,270	12,270	9,908	10,514	10,602	10,880	11,131
Arts in Parks	215	307	307	0	0	0	0	0
NHL Annual Investment	191	191	197	197	203	209	215	222
Arts Facility Rentals (LHPAI, KSS)	54	72	72	63	72	73	74	74
Grant Revenue	22	0	0	0	0	0	0	0
Interest	667	530	530	586	550	567	583	595
Budget Adjustments								
Associated Revenues from Current Year CFD's			20	20				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	25,796	27,565	27,591	24,739	26,217	26,970	27,632	28,254
Expenditures								
BO-AR-2VMA0 - Public Art	356	610	455	455	443	452	461	471
BO-AR-VA150 - Leadership and Administration	3,246	4,061	4,061	4,061	4,289	4,213	4,297	4,026
BO-AR-VA160 - Arts and Cultural Programs	10,150	13,812	13,812	13,812	11,259	7,252	7,397	7,545
BO-AR-VA170 - Cultural Space	1,579	858	858	858	0	0	0	0
BO-AR-VAXXX - Creative Placemaking					1,674	1,708	1,742	1,777
BO-FG-2QD00 - Payment for Revenue over Threshold	10,377	12,222	12,222	12,222	11,157	11,692	11,996	12,266
Budget Adjustments								
Current Year Encumbrance CFD's			3,544	3,544				
Current Year Grant/Svc Contract/Capital CFD's			20	20				
Supplemental Changes			546	546				
<i>Total Budgetary Expenditures</i>	25,707	31,563	35,518	35,518	28,823	25,317	25,893	26,084
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	19,049	11,011	11,122	8,271	5,665	7,318	9,056	11,226
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	20							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	3,544							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	20							
Planning Reserves								
Operating Reserve	3,066	3,868	3,837	3,837	3,430	2,725	2,779	2,764
Planning Reserve	0	0	0	0	0	150	449	907
Arena Reserve	0	6,111	6,135	2,200	2,231	2,338	2,399	2,453
<i>Total Reserves</i>	6,610	9,979	9,972	6,037	5,661	5,213	5,628	6,124
<i>Ending Unreserved Budgetary Fund Balance</i>	12,439	1,031	1,150	2,234	3	2,104	3,428	5,102

Transportation Fund (Fund 13000)

	2024	2025	2025	2026	2027	2028	2029
Amounts in \$1,000s	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	21,585	30,084	29,476	22,519			
Budgetary Fund Balance Adjustment	6,395	8,153	607				
Beginning Budgetary Fund Balance	27,979	38,237	30,083	22,519	1,906	(19,003)	(24,651)
Sources of Funds³							
Charges for Services	121,492	120,868	139,892	83,677	63,531	72,522	73,827
Licensing & Permits	12,304	13,608	13,106	15,094	15,530	15,831	16,115
Taxes	50,295	54,379	50,675	52,454	52,400	54,085	55,055
Fines & Forfeits	2,632	2,890	1,815	2,150	2,680	2,732	2,781
Concessions & Space Rent	213	245	245	254	254	259	264
Grants, Shared Revenues, & Contributions	88,993	64,125	118,961	90,375	27,573	28,108	28,612
Miscellaneous Revenues & Interest	1,628	793	941	2,437	1,828	1,863	1,897
Cash Transfers In	26	-	-	35	35	36	36
Budget Adjustments							
Associated Revenues from Current Year CFD's			-				
Revenues from Current Year legislated ordinances			-				
Total Budgetary Revenues	277,585	256,908	325,635	246,476	163,831	175,436	178,587
Expenditures							
Operations & Maintenance	124,471	158,933	113,260	134,134	120,896	125,128	129,507
BO-FG-2QD00 - Reserves	515	597	425	607	455	471	487
BO-TR-16000 - Waterfront & Civic Projects	21,001	36,081	7,688	9,627	8,236	8,524	8,822
BO-TR-17001 - Bridges & Structures	5,519	5,980	5,974	11,591	6,399	6,623	6,855
BO-TR-17003 - Mobility Operations	23,999	25,872	23,022	26,818	24,662	25,525	26,419
BO-TR-17004 - ROW Management	43,438	53,917	45,705	48,911	48,961	50,674	52,448
BO-TR-17005 - Maintenance Operations	29,486	36,485	30,044	36,223	32,183	33,310	34,476
BO-TR-18001 - Leadership & Administration	514	-	402	-	-	-	-
BO-TR-18002 - General Expense				357			
Capital¹	126,012	90,769	185,854	110,887	41,579	35,213	31,850
BC-TR-16000 - Central Waterfront	2,500	500	6,178	600	750	750	750
BC-TR-19001 - Major Maintenance/Replacement	20,575	20,013	40,249	21,447	10,899	16,465	16,579
BC-TR-19002 - Major Projects	3,221	1,641	3,889	125	125	125	125
BC-TR-19003 - Mobility Capital	99,716	68,615	135,539	88,715	29,805	17,873	14,396
Debt Service							
BO-TR-18002 - General Expense	24,974	33,054	34,085	22,067	22,265	20,744	19,917
Budget Adjustments							
Current Year Encumbrance CFD's			-				
Current Year Grant/Svc Contract/Capital CFD's			-				
Supplemental Changes			-				
Total Budgetary Expenditures	275,458	282,756	333,200	267,088	184,740	181,084	181,274
Ending Balance Sheet Adjustment	(23)						
Ending Budgetary Fund Balance	30,084	12,390	22,519	1,906	(19,003)	(24,651)	(27,338)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues ²	-	197,261		159,337	124,675		
Financial Reserves - Expense							
Current Year Encumbrance CFD's	-	197,261					
Current Year Grant/Svc Contract/Capital Expenditure CFD's ²	-			159,337	153,337	6,000	
Planning Reserves							
FD 50410 - Info Technology Fund Loan Payable ⁴			1,264				
Street Use Operating Reserve (10% of Operating Revenue)		5,412	4,796				
CPT: Revenue Stabilization Reserve		4,000	5,111				
Total Reserves	-	9,412	11,170	-	28,662	6,000	-
Ending Unreserved Budgetary Fund Balance	30,084	2,978	11,348	1,906	(47,665)	(30,651)	(27,338)

¹ Legislated changes in 2025 (including carryforward) are reflected in corresponding BSL line.

² CIP carryover budget included in project lines for 13000. From FY26 onward, carryover budget is carried into year forecast to be expended. Revenue is used as offset to time carryover expenditure to a future year for 2026. It represents all grant and service contract carryforward in 2027.

³ Revenues updated through August 25 Forecast Period.

⁴ ORD 126227 authorized an interfund loan of \$25 million from the Information Technology Fund (50410) to the Transportation Fund (13000). The Department plans a final payment of \$8.4M at the end of the year to close out the loan.

Payroll Expense Tax (14500)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	275,086	142,282	398,256				
Budgetary Fund Balance Adjustment	3,707	0	5,004				
<i>Beginning Budgetary Fund Balance</i>	278,792	142,282	403,259	35,834	9,701	23,725	37,471
Sources of Funds							
Payroll Expense Tax	360,034	440,480	385,432	392,654	408,701	424,020	439,431
Interest Earnings	11,221		10,114	9,721	3,871	2,955	3,198
Miscellaneous	555						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	371,810	440,480	395,547	402,375	412,572	426,975	442,629
Expenditures							
City Budget Office	189	0	0	0	0	0	0
Community Assisted Response and Engagement	0	0	0	1,987	2,049	2,102	2,150
Department of Education and Early Learning	1,169	13,900	13,900	0	0	0	0
Department of Finance and Administrative Services	690	2,803	2,803	1,646	3,464	3,478	3,490
Department of Neighborhoods	194	0	0	0	0	0	0
Finance General	93,134	318,991	318,991	211,212	183,337	192,906	203,810
Human Services Department	1,895	11,668	11,668	2,429	2,504	2,569	2,628
Office of Arts and Culture	190	350	350	0	0	0	0
Office of Economic Development	18,745	20,835	20,835	23,935	20,465	20,949	21,395
Office of Housing	103,982	132,844	132,844	142,459	146,602	150,189	153,449
Office of Immigrant and Refugee Affairs	191	142	142	149	149	149	148
Office of Labor Standards	51	0	0	0	13	25	35
Office of Planning and Community Development	9,644	22,389	22,389	23,182	23,683	24,290	24,843
Office of Sustainability and Environment	13,806	12,443	12,443	12,517	12,784	13,018	13,234
Seattle Center	150	1,036	1,036	504	512	519	525
Seattle Department of Construction and Inspections	455	1,586	1,586	1,586	1,635	1,678	1,716
Seattle Department of Transportation	603	250	250	3,326	0	0	0
Seattle Information Technology Department	480	1,114	1,114	1,159	1,161	1,163	1,164
Seattle Parks and Recreation	622	1,327	1,327	186	192	197	201
Seattle Public Library	1,154	0	0	0	0	0	0
Seattle Fire Department	0	0	0	1,475	0	0	0
Seattle Police Department	0	0	0	757	0	0	0
Budget Adjustments							
Current Year Encumbrance Carry Forward			154,548				
Other Administrative Carry Forward (non-enc)			165				
Capital Carry Forward			2,461				
Legislated Carry Forward			103,828				
Mid-Year Supplemental Legislation			1,527				
Year-End Supplemental Legislation			(436)				
Stand Alone Legislation			(34,000)				
Other Standalone Legislation			0				
Underspend Assumption ¹			(6,800)				
<i>Total Budgetary Expenditures</i>	247,343	541,678	762,972	428,509	398,547	413,229	428,789
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	403,259	41,084	35,834	9,701	23,725	37,471	51,312
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	154,548						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	106,454						
Planning Reserves							
Revenue Stabilization Reserve	40,000	38,658	29,097	9,700	20,153	31,396	43,504
Planning Reserve	1,546	2,425	2,425				
<i>Total Reserves</i>	302,548	41,083	31,522	9,700	20,153	31,396	43,504
<i>Ending Unreserved Budgetary Fund Balance</i>	100,711		4,312	1	3,572	6,075	7,807

¹ In April 2025, the Mayor directed city departments to maintain a hiring freeze initiated in 2024, to freeze all discretionary Payroll Expense Tax spending on travel, training, and non-essential equipment/technology purchases, and to freeze on all new consultant contracts as well as reduce select departmental budget items in order to achieve approximately \$6.8 million savings in 2025.

Opioid Settlement Fund 14510

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	1,594	7,543	7,543	7,543				
Budgetary Fund Balance Adjustment	36	135	135	135				
<i>Beginning Budgetary Fund Balance</i>	1,630	7,678	7,678	7,678	4,850	4,732	4,718	4,694
Sources of Funds								
360020 - Inv Earn-Residual Cash	229				0	0	0	0
360420 - Other Judgments & Settlements	7,488	1,777	1,777	1,777	1,792	1,896	1,896	2,156
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	7,717	1,777	1,777	1,777	1,792	1,896	1,896	2,156
Expenditures								
BO-HS-H7000 - Promoting Public Health	1,669	1,895	1,895	1,895	1,910	1,910	1,920	1,929
Budget Adjustments								
Current Year Encumbrance CFD's			2,709	2,709				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			0	0				
<i>Total Budgetary Expenditures</i>	1,669	1,895	4,604	4,604	1,910	1,910	1,920	1,929
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	7,678	7,559	4,850	4,850	4,732	4,718	4,694	4,920
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	2,709							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	2,709							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
Operating Reserve to Account for Declining Ongoing Revenues	0	0	0	0	4,732	4,641	4,522	4,647
Labor Planning Reserve						19	53	99
2027 Contract Inflation (3% CPI-W)	0	0	0	0	0	57	57	57
2028 Contract Inflation (3.1% CPI-W)							61	61
2029 Contract Inflation (2.7% CPI-W)	0	0	0	0	0	0	0	55
<i>Total Reserves</i>	0	0	0	0	4,732	4,718	4,694	4,920
<i>Ending Unreserved Budgetary Fund Balance</i>	7,678	7,559	4,850	4,850	0	0	0	0

Human Services Fund (16200)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	15,264		20,754	20,754				
Budgetary Fund Balance Adjustment	613		250	250				
<i>Beginning Budgetary Fund Balance</i>	15,877	6,296	21,004	21,004	12,007	11,731	11,454	11,177
Sources of Funds								
Federal Grants	51,793	66,728	66,728	66,728	65,134	65,134	65,134	65,134
State Grants	40,240	22,438	22,438	22,438	24,933	24,933	24,933	24,933
Interlocal Grants	2,629	1,160	1,160	1,160	1,160	1,160	1,160	1,160
Misc Fines & Penalties	15	0	0	0	0	0	0	0
Inv Earn-Residual Cash	347	1,900	1,900	1,900	0	0	0	0
Interfund Revenue	7,183	3,092	3,092	3,092	3,097	3,097	3,097	3,097
Administrative Fees & Charges		3,346	3,346	3,346	5,247	5,247	5,247	5,247
Operating Transfers In					2,900			
General Government-Other Rev	2,540	47	47	47	47	47	47	47
Budget Adjustments								
Associated Revenues from Current Year CFD's			79,950	79,950				
Revenues from Current Year legislated ordinances			23,577	23,577				
<i>Total Budgetary Revenues</i>	104,748	98,711	202,238	202,238	102,517	99,617	99,617	99,617
Expenditures								
BO-HS-H1000 - Supporting Affordability & Liv	14,446	14,051	14,051	14,051	13,924	13,924	13,924	13,924
BO-HS-H2000 - Preparing Youth for Success	100				0	0	0	0
BO-HS-H3000 - Addressing Homelessness	13,211	12,887	12,887	12,887	15,210	12,310	12,310	12,310
BO-HS-H4000 - Supporting Safe Comm	1,702	30	30	30	30	30	30	30
BO-HS-H5000 - Leadership and Administration	5,306	5,263	5,263	5,263	5,313	5,313	5,313	5,313
BO-HS-H6000 - Promoting Healthy Aging	64,857	67,143	67,143	67,143	67,817	67,817	67,817	67,817
BO-HS-H7000 - Promoting Public Health					500	500	500	500
Budget Adjustments								
Current Year Encumbrance CFD's			1,153	1,153				
Current Year Grant/Svc Contract/Capital CFD's			78,986	78,986				
Supplemental Changes			31,721	31,721				
<i>Total Budgetary Expenditures</i>	99,622	99,373	211,235	211,235	102,794	99,894	99,894	99,894
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	21,003	5,633	12,007	12,007	11,731	11,454	11,177	10,901
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	79,950							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	1,153							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	78,986							
Planning Reserves								
Mandatory Reserve for Child Care Bonus Funds	0	2,441	821	821	821	821	821	821
Other Planning Reserve		496						
Sex Industry Victims Fund			182	182	182	182	182	182
Healthy Aging Grant Reserve*	0	3,224	11,004	11,004	10,727	10,450	10,174	9,897
<i>Total Reserves</i>	189	6,160	12,007	12,007	11,730	11,454	11,177	10,901
<i>Ending Unreserved Budgetary Fund Balance**</i>	20,814	(527)	()	()				0

*HSD is in the process of reconciling prior year financial data that has impacted the available fund balance; HSD believes this number to be understated.

**The negative ending unreserved balance in 2025 is due to an error in the 2025 Adopted Budget. Council added \$527,000 of expenditures to the Human Services Fund (16200) without adding a corresponding revenue source. This error was fixed in a supplemental budget action in 2025.

Low-Income Housing Fund (16400)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	179,739	103,132	276,796				
Budgetary Fund Balance Adjustment	(3,907)		(6,249)				
<i>Beginning Budgetary Fund Balance</i>	175,832	103,132	270,547	64,853	52,363	35,535	19,107
Sources of Funds							
Property Tax Levy	124,785	130,037	130,037	130,037	130,037	130,037	130,037
Local Option Sales Tax Revenue	4,230	3,500	3,500	3,500	3,500	3,500	3,500
MHA and Mitigation Payments	23,473	19,650	19,650	19,650	19,650	19,650	19,650
Transfer in of MHA Administrative Balances		7,000	7,000	5,000			
Interest Earnings on Cash Balances	7,931	3,900	8,000	7,440	8,854	10,005	11,305
Program Income (includes loan repayments)	24,441	4,000	4,000	4,000	4,000	4,000	4,000
State/Federal/Local Weatherization Grants	3,145	12,659	12,659	8,871	9,049	9,230	9,414
Seattle City Light Weatherization Funding	2,448	2,683	2,683	2,763	2,818	2,875	2,932
HOME	975	2,969	2,969	2,969	2,969	2,969	2,969
One-Time HUD Grants	11,063						
Budget Adjustments							
Associated Revenues from Current Year CFD's			34,049				
Revenues from Current Year legislated ordinances			2,077				
<i>Total Budgetary Revenues</i>	202,492	186,398	226,624	184,230	180,876	182,265	183,807
Expenditures							
BO-HU-2000 - Homeownership & Sustainability	16,833	19,998	19,998	16,290	16,372	16,454	16,536
BO-HU-3000 - Multifamily Housing	90,533	178,419	178,419	180,430	181,332	182,239	183,150
Budget Adjustments							
Current Year Encumbrance CFD's			147,971				
Current Year Grant/Svc Contract/Capital CFD's			34,049				
Supplemental Changes			51,880				
<i>Total Budgetary Expenditures</i>	107,366	198,417	432,318	196,720	197,704	198,692	199,686
<i>Ending Balance Sheet Adjustment</i>	1,931						
<i>Ending Budgetary Fund Balance</i>	272,889	91,112	64,853	52,363	35,535	19,107	3,229
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	34,049						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	147,971						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	34,049						
Planning Reserves							
2023 Levy revenues for new O&M Trust Fund		25,229	25,229	37,843	30,000	18,938	14,747
CDBG Restricted Revolving Loan Funds ¹		2,685	2,685	169	169	169	169
Multifamily and Homeownership Capital Funds ²		63,198	36,939	14,351	5,366		
<i>Total Reserves</i>	147,971	91,112	64,853	52,363	35,535	19,107	14,916
<i>Ending Unreserved Budgetary Fund Balance</i>	124,918	0	0	0	0	0	0

Notes:

1. The CDBG Restricted Revolving Loan Funds represent three distinct funds: Multifamily Revolving Loan Fund, the Homebuyer Revolving Loan Fund, and the Home Repair Revolving Loan Fund. The 2025 Adopted Budget eliminated the Multifamily and Homebuyer Revolving Loan Funds. The reserve amount in 2025 reflects the current total balance for all three funds. The reserve amount in 2026 reflects the current balance for the Home Repair Revolving Loan Fund only.
2. The Multifamily and Homeownership Capital Fund planning reserve is a balancing entry to reflect that any remaining unreserved fund balance in the Low-Income Housing Fund will be reallocated to multifamily or homeownership capital awards.

Office of Housing Operating Fund (16600)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	18,865	19,924	22,021				
Budgetary Fund Balance Adjustment	934		412				
<i>Beginning Budgetary Fund Balance</i>	19,800	19,924	22,432	21,172	23,286	25,675	28,158
Sources of Funds							
Property Tax Levy Admin	8,420	8,571	8,571	8,571	8,571	8,571	8,571
MHA/IZ Program Admin	2,633	2,600	2,600	2,600	2,600	2,600	2,600
HOME Admin	295	330	330	330	330	330	330
CDBG Admin	284	161	161	161	161	161	161
State/Federal Weatherization Grants Admin	1,085	1,994	1,994	1,945	1,984	2,024	2,064
Seattle City Light Weatherization Admin	939	815	925	815	944	962	982
Multifamily Tax Exemption Fees	233	250	250	250	300	300	300
Interest Earnings and Miscellaneous	703		703	653	778	879	993
Budget Adjustments							
Associated Revenues from Current Year CFD's			850				
Revenues from Current Year legislated ordinances			2,377				
<i>Total Budgetary Revenues</i>	14,592	14,722	18,762	15,327	15,668	15,828	16,002
Expenditures							
BO-HU-1000 - Leadership and Administration	6,902	7,434	7,434	7,113	7,149	7,185	7,221
BO-HU-2000 - Homeownership & Sustainability	2,627	2,984	2,984	3,231	3,248	3,264	3,280
BO-HU-3000 - Multifamily Housing	2,357	2,646	2,646	2,868	2,882	2,896	2,911
Budget Adjustments							
Current Year Encumbrance CFD's			904				
Current Year Grant/Svc Contract/Capital CFD's			850				
Supplemental Changes			5,205				
<i>Total Budgetary Expenditures</i>	11,886	13,064	20,023	13,213	13,279	13,345	13,412
<i>Ending Balance Sheet Adjustment</i>	(73)						
<i>Ending Budgetary Fund Balance</i>	22,432	21,582	21,172	23,286	25,675	28,158	30,749
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	850						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	904						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	850						
Planning Reserves							
2023 Levy Admin Reserve		3,186	3,186	4,444	5,467	5,631	5,800
2023 Levy for Holding/Pre-Development Costs		1,480	1,480	1,429	1,429	1,429	1,429
MHA Administrative Balance Transfer to Capital		7,000	7,000	5,000			
MHA Administrative Fund Balance		3,000	3,000	2,000	2,000	2,000	2,000
MFE Administrative Fund Balance		500	500	500	450	400	350
Reserve for Data Management and Database Systems		1,000	1,000	2,000			
<i>Total Reserves</i>	904	16,166	16,166	15,373	9,346	9,460	9,579
<i>Ending Unreserved Budgetary Fund Balance</i>	21,528	5,416	5,005	7,913	16,330	18,699	21,170

Families and Education Levy (17857)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	13,801		13,925	13,925				
Budgetary Fund Balance Adjustment	314		233	233				
<i>Beginning Budgetary Fund Balance</i>	14,115	13,649	14,158	14,158	12,328	12,378	12,378	12,378
Sources of Funds								
Property Tax	0	0	0	0	0	0	0	0
Investment Earnings	513	490	490	570	50	0	0	0
Budget Adjustments								
Associated Revenues from Current Year CFD's	0		0	0				
Revenues from Current Year legislated ordinances	0		0	0				
<i>Total Budgetary Revenues</i>	513	490	490	570	50	0	0	0
Expenditures								
Early Learning	0	643	643	643	0	0	0	0
K-12 ¹	449	0	1,167	1,167	0	0	0	0
Administration ²	0		125	125	0	0	0	0
Budget Adjustments								
Current Year Encumbrance CFD's			464	464				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			0	0				
<i>Total Budgetary Expenditures</i>	449	643	2,399	2,399	0	0	0	0
Ending Balance Sheet Adjustment								
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	14,179	13,496	12,248	12,328	12,378	12,378	12,378	12,378
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	464							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
FEPP 2025 Planning Expenses		125	0	0	0	0	0	0
Opportunity Promise			109	109	109	0	0	0
K-12 BIPOC Commitment (Project MISTER) ³		1,167	170	170	170	0	0	0
K-12 Summer Learning ⁴			100	100	100	0	0	0
FEPP Levy Commitment ⁵		12,000	11,869	11,949	12,000	12,378	12,378	12,378
<i>Total Reserves</i>	464	13,292	12,248	12,328	12,378	12,378	12,378	12,378
<i>Ending Unreserved Budgetary Fund Balance</i>	13,715	204	0	0	()			

Notes:

- 2024 K-12 Revised Expenditures includes Project MISTER, Opportunity Promise, Summer Learning and Restorative Justice
- 2024 Administration Revised Expenditures include FEPP 2025 Levy planning expenses
- K-12 BIPOC Commitments Reserve includes remaining funding from \$4M BIPOC commitment and Black Girls CSR.
- K-12 Summer Learning Supports for Summer 2026 (This line added for 2026 Fin Plan)
- FEPP Levy Commitment reflects the adopted levy plan contribution of \$12.4M fund balance from the FEL levy undesignated fund balance.

Seattle Preschool Program (17861)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	2,027		503	503				
Budgetary Fund Balance Adjustment	48		8	8				
<i>Beginning Budgetary Fund Balance</i>	2,075	815	511	511				
Sources of Funds								
Delinquent Property Tax	0	0	0	0	0	0	0	0
Investment Earnings	59	17	22	22	0	0	0	0
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	59	17	22	22	0	0	0	0
Expenditures								
SPP Summer Extension	1,614		87	87	0	0	0	0
Parks and Recreation Preschool Facilities			446	446	0	0	0	0
Budget Adjustments								
Current Year Encumbrance CFD's			0	0				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			0	0				
<i>Total Budgetary Expenditures</i>	1,614	0	533	533	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	520	832						
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
Parks Department Preschool Facility Renovations	0	619			0	0	0	0
SPP Summer Extension	0	213			0	0	0	0
<i>Total Reserves</i>	0	832	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	520							

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

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	114,676		110,160	110,160				
Budgetary Fund Balance Adjustment	3,393		1,832	1,832				
<i>Beginning Budgetary Fund Balance</i>	118,069	69,877	111,992	111,992	58,273	11,897		
Sources of Funds								
Property Tax ¹	88,257	90,728	90,728	90,728	1,362	0	0	0
Investment Earnings	4,315	3,089	3,089	3,089	579	0	0	0
Parent Tuition - Seattle Preschool Program	5,222	5,000	5,000	5,000	5,000	0	0	0
Families and Education Levy (2011) Fund Balance ²	0	0	0	0	12,000	0	0	0
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	97,794	98,817	98,817	98,817	16,440	0	0	0
Expenditures								
Early Learning	48,052	58,585	58,585	56,742	30,780	0	0	0
K-12 Programs	37,314	39,576	39,576	39,468	21,387	0	0	0
Post-Secondary Programs	9,829	6,485	6,485	6,485	5,534	0	0	0
Leadership and Administration	7,947	8,152	8,152	7,974	5,114	0	0	0
Transfer to 2025 FEPP Levy Fund (17876) ³						11,897		
Budget Adjustments								
Current Year Encumbrance CFD's			41,177	41,177				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			346	690				
<i>Total Budgetary Expenditures</i>	103,143	112,799	154,321	152,537	62,816	11,897	0	0
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	112,720	55,896	56,488	58,273	11,897			
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	41,867							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
Reserves against fund balance for future spending ⁴		50,347	50,399	52,183	0	0	0	0
Planning Reserves		0	0	0	0	0	0	0
Reserves from 2022 budget for programming in 2024-25 & 2025-26 school years ⁵		1,200	1,200	1,200	0	0	0	0
Reserves from 2023 budget for programming in 2024-25 & 2025-26 school years ⁶		350	350	350	0	0	0	0
Seattle Promise Reserve ⁷		2,000	2,000	2,000	0	0	0	0
Levy Renewal Contingency Reserve ⁸		2,000	2,000	2,000	11,357	0	0	0
Upward Bound Contingency ⁹			540	540	540			
<i>Total Reserves</i>	41,867	55,897	56,488	58,273	11,897	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	70,853	0	0	0				

Notes:

1. Outyear property tax growth estimated at 1% based on CBO forecast.
2. Sources of Funding: Families and Education Levy (2011) Fund Balance is based on the adopted levy plan.
3. Full transfer of Levy fund (17871) balance estimated at \$16M, assuming 3% underspend in 2025 and 2026.
4. These provide resources to continue programming as outlined in the FEPP Levy Implementation & Evaluation Plan. Any annual underspend is reallocated each year through planning with the FEPP Levy Oversight Committee.
5. These resources were set aside from 2022 underspend for additional programmatic needs for the 2024-25 and 2025-26 school years.
6. These are resources from 2023 underspend for additional programmatic needs for the 2024-25 and 2025-26 school years.
7. Seattle Promise Reserve funds increasing enrollment and support services based on projected increases in demand.
8. Levy Renewal Contingency is available to reduce the future levy size and/or transition services no longer supported by the levy.
9. Upward Bound Contingency is available to sustain programming in the event of Federal TRIO Grant elimination

Families Education Preschool and Promise 2025 (17876)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance								
Budgetary Fund Balance Adjustment								
<i>Beginning Budgetary Fund Balance</i>	0	0	0	0	0	91,537	122,003	129,818
Sources of Funds								
Property Tax	0	0	0	0	207,000	208,500	208,700	208,500
Preschool Tuition Collection	0	0	0	0	2,800	5,800	6,000	6,200
Fund Balance Transfer (FEPP18) ¹	0	0	0	0		11,897		
Investment Earnings	0	0	0	0	2,300	4,900	4,400	4,400
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	0	0	0	0	212,100	231,097	219,100	219,100
Expenditures								
Early Learning	0	0	0	0	56,781	98,452	103,707	109,172
K-12 - Youth Supports	0	0	0	0	16,563	33,077	34,133	35,214
K-12 - Health & Safety	0	0	0	0	20,985	29,749	32,430	33,448
Postsecondary	0	0	0	0	6,395	12,746	13,360	13,823
Leadership and Administration	0	0	0	0	6,306	11,880	12,477	13,096
HSD					11,122	12,265	12,662	13,005
SPR					2,411	2,462	2,515	2,569
Budget Adjustments								
Current Year Encumbrance CFD's			0	0				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			0	0				
<i>Total Budgetary Expenditures</i>	0	0	0	0	120,563	200,632	211,285	220,326
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	0	0	0	0	91,537	122,003	129,818	128,592
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
Reserves for levy out years (2030-2032)	0	0	0	0	91,537	122,003	129,818	128,592
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
<i>Total Reserves</i>	0	0	0	0	91,537	122,003	129,818	128,592
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0	()

Notes:
1. Full transfer of Levy fund (17871) balance estimated at \$16M. Financial Plans will be updated once final transfer amounts are realized

2012 Library Levy Fund (18100)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	999		973	973				
Budgetary Fund Balance Adjustment	24		16	16				
<i>Beginning Budgetary Fund Balance</i>	1,024	0	990	990	72	72	72	72
Sources of Funds								
Property Tax Revenue ¹		1	1	0	0	0	0	0
Interest Earnings	36	7	7	15	0	0	0	0
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	37	8	8	15	0	0	0	0
Expenditures								
Open Hours and Related Services	0	0	0	0	0	0	0	0
Collections	99	700	700	700	0	0	0	0
Technology and Online Services	0	0	0	0	0	0	0	0
Facilities - Regular Maintenance	9	0	0	0	0	0	0	0
Facilities - Major Maintenance	22	0	0	0	0	0	0	0
BSL Name F	0	0	0	0	0	0	0	0
Budget Adjustments								
Current Year Encumbrance CFD's			0	0				
Current Year Grant/Svc Contract/Capital CFD's			233	63				
Supplemental Changes			0	170				
<i>Total Budgetary Expenditures</i>	130	700	933	933	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	59							
<i>Ending Budgetary Fund Balance</i>	990	(692)	65	72	72	72	72	72
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	233							
<i>Total Reserves</i>	233	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	757	(692)	65	72	72	72	72	72

1. Per CBO, 2012 levy estimated to collect 99.6% of total levied amount. Revenues collected in 2020 and beyond are delinquent payments of prior year taxes.

2019 Library Levy Fund (18200)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	27,106		27,280	27,280				
Budgetary Fund Balance Adjustment	710		473	473				
<i>Beginning Budgetary Fund Balance</i>	27,816	0	27,752	27,752	5,919	42	412	562
Sources of Funds								
Property Tax Revenue ¹	30,969	31,920	31,920	31,920	31,750	320	100	0
Interest Earnings	1,005	500	500	750	100	50	50	0
Budget Adjustments								
Associated Revenues from Current Year CFD's			17,477	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	31,974	32,420	49,897	32,670	31,850	370	150	0
Expenditures								
Open Hours and Related Services	13,949	16,012	16,012	16,012	17,379	0	0	0
Collections	6,164	6,344	6,344	6,344	6,598	0	0	0
Technology and Online Services - Operating	2,970	3,322	3,322	3,322	3,455	0	0	0
Technology and Online Services - Capital	771	0	0	0	474	0	0	0
Facilities - Regular Maintenance	1,674	1,993	1,993	1,993	2,073	0	0	0
Facilities - Major Maintenance	5,252	7,989	7,989	7,989	6,508	0	0	0
Children	420	328	328	328	341	0	0	0
Administration	464	895	895	895	899	0	0	0
Budget Adjustments								
Current Year Encumbrance CFD's			144	144				
Current Year Grant/Svc Contract/Capital CFD's			17,477	16,627				
Supplemental Changes			0	850				
<i>Total Budgetary Expenditures</i>	31,664	36,883	54,504	54,504	37,727	0	0	0
<i>Ending Balance Sheet Adjustment</i>	(374)							
<i>Ending Budgetary Fund Balance</i>	27,752	(4,463)	23,146	5,919	42	412	562	562
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	17,477							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	144							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	17,477							
Planning Reserves								
Planned Future Levy Spending	10,003	(4,463)	(4,463)	(4,463)	0	0	0	0
<i>Total Reserves</i>	10,146	(4,463)	(4,463)	(4,463)	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	17,606	0	27,609	10,382	42	412	562	562

1. Per CBO, levy only estimated to collect 99.6% of property tax revenues once all payments have been received.

Note: SPL has set aside out-year collections from the 2019 levy for its capital program to address construction inflation and unforeseen emergent projects

ATSC Fund (Fund 18500)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised ¹	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,326	8,234	12,873				
Budgetary Fund Balance Adjustment	341		225				
Beginning Budgetary Fund Balance	14,667	8,234	13,097	7,205	8,233	9,049	8,994
Sources of Funds ³							
Fines & Forefeits							
Automated Safety Camera Infractions	7,583	12,920	7,949	16,653	17,928	17,382	17,200
Red Light Infractions	918			1,018	978	985	984
Miscellaneous Revenues & Interest	528	155	55	368	525	507	567
Cash Transfers In	790						
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	9,820	13,075	8,004	18,039	19,431	18,873	18,751
Expenditures							
Operations & Maintenance							
BO-MC-2000 - Court Operations	-	336	251	364	375	388	401
BO-MC-3000 - Court Administration				30	31	32	33
BO-SP-P9000 - School Zone Camera Program - Seattle Police Department	1,922	3,658	2,015	4,560	4,556	4,716	4,881
BO-TR-17003 - Mobility Operations	610	630	601	2,004	1,180	1,221	1,264
BO-FG-2QD00				675			
Capital	8,856	9,714	11,029	9,378	12,472	12,572	10,677
BC-TR-19001 - Major Maintenance/Replacement	8		12	-	-	-	-
BC-TR-19003 - Mobility Capital	8,848	9,714	11,017	9,378	12,472	12,572	10,677
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	11,389	14,337	13,896	17,011	18,614	18,928	17,257
Ending Balance Sheet Adjustment							
	-						
Ending Budgetary Fund Balance	13,097	6,972	7,205	8,233	9,049	8,994	10,488
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues ²				7,568	3,784	3,784	
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's ²				7,568	3,784	3,784	
Planning Reserves							
Planning Reserves		89					
New Camera Installation ⁴		1,150					
SMC Administration							
Capital Reserve		3,000	1,500	3,500	4,500	4,500	6,000
Revenue Stabilization Reserve (25% of Revenue)	1,896	3,269	1,987	4,163	4,482	4,345	4,300
Total Reserves	1,896	7,508	3,487	7,663	8,982	8,845	10,300
Ending Unreserved Budgetary Fund Balance	11,202	(536)	3,718	569	67	148	188

¹ Legislated changes in 2025 (including carryforward) are reflected in corresponding Capital BSL line.

² CIP carryover budget included in project lines for 18500. From FY26 onward, carryover budget is carried into year forecast to be expended. Revenue is used as offset to time carryover expenditure to a future year.

³ Revenues updated through August 25 Forecast Period with adjustment to account for later legislation increasing transfer of Red Light revenue from 20% to 30%.

⁴ New Camera Installation Reserves included in Capital Reserve starting 2026.

Seattle Metropolitan Park District (19710)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	75,731		95,262				
Budgetary Fund Balance Adjustment	1,824		1,648				
<i>Beginning Budgetary Fund Balance</i>	77,554	4,769	96,909	6,097	947	3,472	837
Sources of Funds							
Park District Property Tax	124,268	127,359	127,359	131,205	137,734	143,330	148,626
Interest Earnings	0	141	141	100	46	44	44
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	124,268	127,499	127,499	131,305	137,780	143,374	148,670
Expenditures							
Building For The Future - CIP	7,410	6,137	6,137	5,230	6,025	6,226	6,517
Debt and Special Financing ¹	0	0	0	0	10,956	15,999	15,999
Fix It First - CIP	27,582	38,351	38,351	33,766	27,788	28,900	29,990
Maintaining Parks and Facilities - CIP	506	1,830	1,830	1,846	632	658	468
Parks and Facilities Maintenance and Repairs	26,719	38,934	38,934	46,825	38,337	40,649	42,275
Leadership and Administration	7,608	5,703	5,703	6,497	6,321	6,573	6,836
Departmentwide Programs	5,985	6,721	6,721	6,865	7,007	7,287	7,579
Recreation Facility Programs	20,293	21,977	21,977	22,356	25,998	27,038	28,119
Zoo and Aquarium Programs	4,941	5,264	5,264	5,475	6,006	6,246	6,496
Seattle Center - Waterfront	3,762	5,718	5,718	7,597	6,184	6,432	6,689
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			85,671				
Waterfront CFD			1,307				
Supplemental Changes			700				
<i>Total Budgetary Expenditures</i>	104,806	130,634	218,312	136,455	135,255	146,009	150,969
<i>Ending Balance Sheet Adjustment</i>	(107)						
<i>Ending Budgetary Fund Balance</i>	96,909	1,635	6,097	947	3,472	837	(1,462)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's	700						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	85,671						
Waterfront CFD	2,957						
Planning Reserves							
Fund Balance Reserve for 2026	3,500		3,500				
Waterfront Fund Balance Reserve for 2026			1,650				
Capital Contingency Reserve				947	893	837	
Debt Service Reserve for 2028 ²					2,579		
<i>Total Reserves</i>	92,828	0	5,150	947	3,472	837	0
<i>Ending Unreserved Budgetary Fund Balance</i>	4,081	1,635	947		0	0	(1,462)

Notes:

- Expenditures in the out years reflect updated debt service schedule and rates per City Budget Office and Office of Citywide Finance.
- This reserve is to address increased debt service payments in 2028 due to updated debt service rates.

Seattle Transportation Benefit District Fund (Fund 19900)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	72,655	55,896	66,892	42,390			
Budgetary Fund Balance Adjustment	1,423		852				
Beginning Budgetary Fund Balance	74,078	55,896	67,743	42,390	22,805	(6,736)	(6,682)
Sources of Funds							
Seattle Transit Measure Sales Tax	53,016	53,748	53,793	56,633	14,490		
Vehicle License Fees	19,619	20,913	21,341	22,123	24,443	22,444	22,632
Miscellaneous Revenues & Interest	2,874	1,966	1,966	1,240	620	632	643
Cash Transfers In	6,578	0	1,103		0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
Total Budgetary Revenues	82,087	76,627	78,203	79,995	39,552	23,076	23,276
Expenditures ¹							
Operations & Maintenance	57,174	64,042	60,182	75,682	44,934	9,507	9,840
BO-FG-2QD00 - General Purpose	-	3,777	-	0	-	-	-
BO-TR-16000 - Waterfront and Civic Projects	-	-	400	0	-	-	-
BO-TR-17001 - Bridges & Structures	2,813	2,557	2,557	2,611	2,611	2,703	2,797
BO-TR-17003 - Mobility Operations	38,996	43,346	42,863	55,231	27,835	2,366	2,449
BO-TR-17005 - Maintenance Operations	5,165	4,162	4,162	4,239	4,288	4,438	4,594
BO-TR-18002 - General Expense	10,200	10,200	10,200	13,600	10,200	-	-
Capital ²	31,221	27,166	43,374	23,898	24,159	13,515	13,751
BC-TR-19001 - Major Maintenance/Replacement	2,325	5,568	5,744	4,930	5,090	5,983	6,119
BC-TR-19003 - Mobility Capital	28,897	21,598	37,631	18,968	19,069	7,532	7,632
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
Total Budgetary Expenditures	88,395	91,208	103,556	99,580	69,093	23,022	23,591
Ending Balance Sheet Adjustment	(26)						
Ending Budgetary Fund Balance	67,743	41,315	42,390	22,805	(6,736)	(6,682)	(6,998)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Planning Reserve		2,723					
ST3 Staffing Reserve ³					5,205	11,000	16,000
Reserve (2027 ramp down) - 2020 STBD ⁴		20,000	5,500	5,500			
Total Reserves	-	22,723	5,500	5,500	5,205	11,000	16,000
Ending Unreserved Budgetary Fund Balance	67,743	18,592	36,890	17,305	(11,941)	(17,682)	(22,998)

¹ Expenditures are in alignment with the latest version of the STM Workplan.

² Legislated changes in 2025 (including carryforward) are reflected in corresponding Capital BSL line.

³ ST3 Staffing commitment is ongoing; Fund Plan reflects current law STM revenues.

⁴ Reserves for ramp down service are set asides for future transit service hour purchases. \$6 million was set aside for the 2014 Proposition 1 for obligations that are fulfilled. \$8.5 million pertains to the 2020 Proposition 1 for obligations that are also fulfilled as of the end of 2024. The remaining \$5.5 million reserve is to cover any future service obligations given the future sales tax measure doesn't pass. These added expenses are shifted into budgetary expectations in 2027.

REET I Capital Projects Fund (30010)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	78,405	14,043	65,485	18,426	4,859	4,705	2,042
Budgetary Fund Balance Adjustment	(73)		(73)				
<i>Beginning Budgetary Fund Balance</i>	78,331	14,043	65,412	18,426	4,859	4,705	2,042
Sources of Funds							
Real Estate Excise Tax Revenues	31,541	33,226	34,813	38,056	45,294	49,580	53,484
<i>Total Budgetary Revenues</i>	31,541	33,226	34,813	38,056	45,294	49,580	53,484
Expenditures							
Debt Service Payments	8,653	10,949	10,949	11,265	16,021	17,268	17,328
Operating Expenditures	4,046	1,457	4,408	2,809	1,414	1,573	1,568
Capital Expenditures	31,761	28,659	28,659	37,548	28,014	33,401	34,785
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			46,262				
Supplemental Changes			(8,479)				
<i>Total Budgetary Expenditures</i>	44,460	41,065	81,799	51,622	45,449	52,242	53,680
Ending Balance Sheet Adjustment							
<i>Ending Budgetary Fund Balance</i>	65,412	6,204	18,426	4,859	4,705	2,042	1,847
Financial Reserves - Expense							
Cash Balance Reserve ¹	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Total Reserves</i>	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Ending Unreserved Budgetary Fund Balance</i>	60,412	1,204	13,426	(141)	(295)	(2,958)	(3,153)

¹Cash Balance Reserve of \$5 million required by CRS Policy 12 (Resolution 31952).

Upcoming proposed ordinance part of the 2026 Proposed Budget intends to amend Ordinance 127125 to increase a \$9,300,000 interfund loan to \$39,800,000 using REET I and REET II funds

REET II Capital Projects Fund (30020)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	73,138	6,334	60,659	10,496	5,147	7,264	4,524
Budgetary Fund Balance Adjustment	99	0	0				
<i>Beginning Budgetary Fund Balance</i>	73,237	6,334	60,659	10,496	5,147	7,264	4,524
Sources of Funds							
Real Estate Excise Tax Revenues	31,364	33,226	34,813	38,056	45,294	49,580	53,484
<i>Total Budgetary Revenues</i>	31,364	33,226	34,813	38,056	45,294	49,580	53,484
Expenditures							
Debt Service Payments	11,043	8,471	8,471	6,868	6,500	6,504	6,504
Capital Expenditures	32,898	20,655	23,934	36,536	36,678	45,816	47,933
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			52,400				
Supplemental Changes			171				
<i>Total Budgetary Expenditures</i>	43,941	29,126	84,976	43,404	43,178	52,321	54,437
Ending Balance Sheet Adjustment							
<i>Ending Budgetary Fund Balance</i>	60,659	10,434	10,496	5,147	7,264	4,524	3,570
Financial Reserves - Expense							
Cash Balance Reserve ¹	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Total Reserves</i>	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Ending Unreserved Budgetary Fund Balance</i>	55,659	5,434	5,496	147	2,264	(476)	(1,430)

¹Cash Balance Reserve of \$5 million required by CRS Policy 12 (Resolution 31952).

Upcoming proposed ordinance part of the 2026 Proposed Budget intends to amend Ordinance 127125 to increase a \$9,300,000 interfund loan to \$39,800,000 using REET I and REET II funds

Park Mitigation & Remediation (33130)

Amounts in \$1,000s	2024	2025	2025	2026	2027	2028	2029
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	1,403		24,036				
Budgetary Fund Balance Adjustment	32		400				
<i>Beginning Budgetary Fund Balance</i>	1,435	19,318	24,437	20,090	20,090	13,090	842
<u>Sources of Funds</u>							
Taxes and Interest	772						
Grants and Other Revenue (State Grant)	22,248	721					
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			713				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	23,020	721	713	0	0	0	0
<u>Expenditures</u>							
Arboretum Trail Renovations	9						
Arboretum North Entry Mitigation	8				7,000	12,248	842
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			5,060				
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	18		5,060	0	7,000	12,248	842
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	24,437	20,039	20,090	20,090	13,090	842	0
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	713						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	5,060						
<u>Planning Reserves</u>							
<i>Total Reserves</i>	4,347	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	20,090	20,039	20,090	20,090	13,090	842	0

2008 Parks Levy Fund (33860)

Amounts in \$1,000s	2024	2025	2025	2026	2027	2028	2029
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	3,996	0	1,887				
Budgetary Fund Balance Adjustment	91		31				
<i>Beginning Budgetary Fund Balance</i>	4,088	0	1,919	38	38		
Sources of Funds							
Taxes and Interest	142						
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	142	0	0	0	0	0	0
Expenditures							
2008 Levy-Neighborhood Pk Acq	1,299						
2008 Levy Neighborhood Pks & PG	795						
2008 Levy Opportunity Fund Dev	217				38		
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			1,680				
Supplemental Changes (Q3)			200				
<i>Total Budgetary Expenditures</i>	2,310	0	1,880	0	38	0	0
<i>Ending Balance Sheet Adjustment</i>	(2)						
<i>Ending Budgetary Fund Balance</i>	1,918	0	38	38			
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,680						
Planning Reserves							
<i>Total Reserves</i>	1,680	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	238	0	38	38			

McCaw Hall Capital Reserve (34070)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	1,741		2,160	2,160				
Budgetary Fund Balance Adjustment	40		33	33				
<i>Beginning Budgetary Fund Balance</i>	1,781	0	2,192	2,192	138	138	138	138
Sources of Funds								
REET 1 (Operating Transfer In)	337	337	337	337	337	345	351	357
McCaw Hall Tenant Contributions	200	337	337	337	337	345	351	357
Interest Earnings	67	17	17	17	17	17	18	18
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	604	691	691	691	691	707	720	732
Expenditures								
McCaw Hall Capital Reserve Expenses	193	691	691	691	691	707	720	732
Budget Adjustments								
Current Year Encumbrance CFD's			0	0				
Current Year Grant/Svc Contract/Capital CFD's			2,054	2,054				
Supplemental Changes			0	0				
<i>Total Budgetary Expenditures</i>	193	691	2,745	2,745	691	707	720	732
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	2,192	0	138	138	138	138	138	138
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	2,054							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,054							
Planning Reserves								
Reserve A	0	0	0	0	0	0	0	0
<i>Total Reserves</i>	0	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	2,192	0	138	138	138	138	138	138

King County Parks Levy (36000)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance*	3,446	0	4,256				
Budgetary Fund Balance Adjustment	80	0	73				
<i>Beginning Budgetary Fund Balance</i>	3,526	62	4,328	1,071	32	494	955
Sources of Funds							
Levy Allocation	3,309	2,949	3,309	3,309	3,309	3,309	3,309
Interest Earnings	120	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	3,428	2,949	3,309	3,309	3,309	3,309	3,309
Expenditures							
Fix it First	847	1,000	1,000	2,500	1,000	1,000	1,000
Debt and Special Funding	1,118	0	0	0	0	0	0
Building for the Future CIP	0	0	0	0	0	0	0
Departmentwide Programs	0	30	30	30	30	30	30
Parks and Facilities Maintenance and Repairs	10	1,104	1,104	1,036	1,036	1,036	1,036
Recreation Facility Programs	651	774	774	782	782	782	782
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			3,658				
<i>Total Budgetary Expenditures</i>	2,626	2,908	6,566	4,347	2,847	2,847	2,847
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	4,328	103	1,071	32	494	955	1,417
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	3,658						
Planning Reserves							
CBO Planning Reserve		26			10	30	59
<i>Total Reserves</i>	3,658	26	0		10	30	59
<i>Ending Unreserved Budgetary Fund Balance</i>	671	76	1,071	32	484	925	1,358

Seattle City Light Fund (41000)

	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Proposed	2028 Projected	2029 Projected
Beginning Cash Balance ¹	512,937	358,078	478,766	400,804	344,515	414,915	439,615
Carry Forward / Encumbrances/Adjustments							
<i>Beginning Cash Balance</i>	512,937	358,078	478,766	400,804	344,515	414,915	439,615
Sources of Funds							
Retail Power Sales	1,122,800	1,147,380	1,210,120	1,347,800	1,428,200	1,526,460	1,613,740
Revenue from RSA Surcharge	43,360	33,549	35,400	-	-	-	-
Wholesale Power, Net	11,740	25,000	25,000	55,000	80,000	110,000	110,000
Power Contracts	7,867	7,867	7,781	7,642	6,617	5,213	1
Power Marketing, Net	7,908	7,907	7,908	7,408	7,408	7,408	7,400
Other Outside Sources	31,268	31,268	32,137	32,898	33,695	34,516	35,362
Interest on Cash Accounts	10,076	9,816	10,337	10,498	11,125	11,439	11,568
Cash from (to) Rate Stabilization Account	(2,400)	(30,236)	(31,900)	-	-	-	-
Cash from Contributions	63,340	64,794	57,230	42,250	43,570	45,750	49,420
Cash from Bond Proceeds	200,000	292,206	291,910	247,080	205,760	188,860	166,990
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i> ^{2,3}	1,495,958	1,589,550	1,645,923	1,750,575	1,816,375	1,929,646	1,994,481
Expenditures							
Power Contracts	257,110	282,568	350,830	393,960	449,940	506,320	532,370
Production	70,330	78,149	78,150	79,470	75,500	77,700	79,970
Transmission	15,425	15,425	16,021	16,559	17,118	17,692	18,281
Distribution	100,043	100,043	105,983	109,528	113,168	126,907	135,749
Conservation	4,420	4,420	4,600	4,761	4,927	5,097	5,272
Customer Accounting	51,641	51,641	53,738	55,624	57,561	59,551	61,595
Administration	155,388	155,388	161,697	167,372	173,201	179,189	185,340
Uncollectable Accounts	9,124	8,654	10,158	10,762	11,500	12,156	12,944
Taxes and Franchise Payments	5,837	70,857	7,041	80,660	85,390	91,170	96,310
Debt Service	245,450	240,583	238,140	238,400	222,240	243,310	247,480
Capital Expenditures	377,440	428,546	428,540	456,550	462,680	517,560	525,300
Technical and Accounting Adjustments	237,920	268,970	31,172	193,218	72,749	68,294	73,671
Budget Adjustments							
Current Year Encumbrance CFD's			142,493				
Current Year Grant/Svc Contract/Capital CFD's			135,681				
Supplemental Changes			(40,360)				
<i>Total Budgetary Expenditures</i>	1,530,130	1,705,244	1,723,884	1,806,864	1,745,975	1,904,946	1,974,281
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Cash Balance</i>	478,766	242,384	400,804	344,515	414,915	439,615	459,815
Planning Reserves							
Other Restricted Accounts	153,800		166,000	184,200	198,700	213,000	216,400
Rate Stabilization Account	68,200	94,286	100,000	100,000	100,000	100,000	100,000
<i>Total Reserves</i>	222,000	94,286	266,000	284,200	298,700	313,000	316,400
<i>Ending Unreserved Cash Balance</i>	256,766	148,098	134,804	60,315	116,215	126,615	143,415

- Notes:
- 1) Beginning cash balance ties to ending actual cash balance for 2023 as indicated in the 2025 Adopted Budget financial plan.
 - 2) Revenues include bond sales and therefore differ from the revenue table.
 - 3) The Financial Plan shows revenue from the Rate Stabilization Account (RSA) surcharge and transfer from/to the RSA, while the budget's Revenue Table shows revenues from the RSA surcharge only.

Water Fund (43000)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance								
Budgetary Fund Balance Adjustment								
<i>Beginning Budgetary Fund Balance</i>	194,545	194,270	196,824	196,824	146,332	147,049	147,367	147,688
Sources of Funds								
Rate Revenue								
Retail Water Sales	228,631	228,452	228,452	227,872	233,113	247,375	254,310	264,219
Wholesale Water Sales	64,922	58,440	58,440	59,898	59,708	56,308	56,308	56,308
Fees								
Tap Fees	6,959	12,806	12,806	7,000	7,088	7,176	7,266	7,357
Other Revenues								
Other Non-Operating Revenue	0	693	693	785	795	805	815	826
Operating Grants	0		78	0	0	0	0	0
Build America Bond Interest Income (332020)	1,619	1,671	1,671	691	0	0	0	0
Rentals-Non-City (360320)	1,260	852	852	852	873	895	917	940
Other Operating Revenues (343130)	2,655	5,792	5,792	5,792	5,914	5,466	5,594	5,725
Capital Grants and Contributions (334010)	5,640	6,643	6,985	4,917	12,240	12,546	12,860	13,181
Public Works Loan Proceeds	0			0	10,000	5,000	0	0
Transfers from Construction Fund	0	100,549	100,549	100,764	96,097	108,975	97,263	99,652
Op Transfer In - Rev Stab Subfund	0			27,000	0	0	0	0
Op Transfer In - Rev Stab Subfund - BPA Acct	0			0	0	0	0	0
Miscellaneous Revenues and Credits	4,084							
Reimbursements								
Call Center Reimbursement from SCL	3,768	3,587	3,587	4,944	5,249	5,459	5,677	5,904
GF - Public Fire Hydrant Reimbursement	12,265	12,542	12,542	12,698	12,846	13,632	14,014	14,560
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	331,803	432,025	432,446	453,212	443,923	463,636	455,025	468,673
Expenditures								
BC-SU-C110B - Distribution	39,339	53,469	83,517	83,517	63,647	75,140	68,289	65,733
BC-SU-C120B - Transmission	5,625	11,915	27,915	27,915	9,751	16,348	16,556	22,740
BC-SU-C130B - Watershed Stewardship	3,294	2,878	3,658	3,658	1,472	5,342	2,239	2,731
BC-SU-C140B - Water Quality & Treatment	1,996	1,426	7,146	7,146	17,796	30,380	25,822	32,508
BC-SU-C150B - Water Resources	5,496	19,511	11,411	11,411	19,719	18,615	8,882	10,863
BC-SU-C160B - Habitat Conservation Program	1,007	1,571	4,871	4,871	1,089	1,163	5,997	1,417
BC-SU-C410B - Shared Cost Projects	23,255	53,232	65,320	65,320	57,678	29,369	32,251	23,959
BC-SU-C510B - Technology	3,089	5,534	5,534	5,534	5,723	4,221	4,221	4,221
BC-SU-N000B - General Expense	137,928	148,089	202,089	202,089	141,610	151,916	157,992	164,312
BC-SU-N100B - Leadership and Administration	73,424	73,067	76,603	76,603	80,206	77,481	80,580	83,803
BC-SU-N200B - Utility Service and Operations	74,889	87,956	88,321	88,321	92,691	91,709	95,378	99,193
Budget Adjustments								
Current Year Encumbrance CFD's								
Current Year Grant/Svc Contract/Capital CFD's								
Supplemental Changes								
<i>Total Budgetary Expenditures</i>	369,442	458,648	576,386	576,386	491,321	501,684	498,306	511,478
<i>Technical Adjustments</i>	(39,918)	(23,354)	(72,683)	(72,683)	(48,115)	(38,366)	(43,602)	(43,130)
<i>Ending Budgetary Fund Balance</i>	196,824	191,000	125,566	146,332	147,049	147,367	147,688	148,013
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0	0
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0	0	0	0	0	0	0	0
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0	0	0	0	0	0	0	0
Department Managed Fund Reserves								
Bond Reserve Account	26,343	32,919	32,919	4,763	4,763	4,763	4,763	4,763
Revenue Stabilization Fund	52,725	43,924	43,924	27,043	27,719	27,996	28,276	28,559
BPA Account	481	305	305	481	481	481	481	481
Planning Reserve	4,006	3,852	3,852	4,045	4,086	4,127	4,168	4,210
<i>Total Reserves</i>	83,554	81,000	81,000	36,332	37,049	37,367	37,688	38,013
<i>Ending Unreserved Budgetary Fund Balance</i>	113,269	110,000	44,566	110,000	110,000	110,000	110,000	110,000

¹ Beginning Fund Balance is cash balance at the beginning of the year as reported by Seattle Public Utilities.

² Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

Drainage & Wastewater Fund (44010)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance								
Budgetary Fund Balance Adjustment								
<i>Beginning Budgetary Fund Balance</i>	377,758	407,825	460,326	429,453	495,735	415,499	435,532	355,681
Sources of Funds								
Operating Revenues								
Wastewater Utility Services (343140)	377,359	402,136	402,136	390,200	415,248	449,575	485,433	530,667
Drainage Utility Services (343150)	199,707	211,161	211,161	201,764	211,180	221,588	232,694	241,429
Other Operating Revenues (343130)	6,543	4,953	4,953	7,186	7,555	8,109	8,720	9,443
Fees								
Side Sewer Permit Fees (343160)		1,828	1,828					
Drainage Permit Fees (343180)		460	460					
Other Revenues								
Non-Operating Revenues (309010)	26,089	0	0	0	0	0	0	0
Build America Bond Interest Income (332020)		1,477	1,477					
Grants & Contributions (337010)	2,165	0	2,981	0	0	0	0	0
Special Development Charges	0	0	0	0	5,700	5,700	5,985	6,284
Transfer from Construction Fund (397100)		67,857	67,857	90,897	115,259	116,902	108,629	165,210
Reimbursements								
Call Center Reimbursement from SCL (360750)	3,871	3,696	3,696	5,083	5,394	5,609	5,834	6,067
CIP External Funding (337010)		16,174	16,174	29,986	47,474	45,283	60,475	91,065
Loan Reimbursements (379020)	52,553			81,911	28,600	0	0	0
Miscellaneous	56,424		(86)					
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	724,710	709,742	712,637	807,026	836,409	852,786	907,769	1,050,165
Expenditures								
BC-SU-C3338 - Protection of Beneficial Uses	34,044	30,378	30,378	25,878	0	0	0	0
BC-SU-C3508 - Sediments	8,722	13,422	13,422	20,622	31,173	28,586	71,999	110,142
BC-SU-C3608 - Combined Sewer Overflows	61,422	92,098	92,098	125,313	86,532	77,962	13,517	0
BC-SU-C3708 - Rehabilitation	58,401	43,888	43,888	52,388	58,552	67,397	86,108	81,533
BC-SU-C3808 - Flooding, Sewer Backup & Lndst	7,884	10,958	10,958	8,958	0	0	0	0
BC-SU-C3908 - Drainage and Wastewater Infrastructure	0	0	0	0	128,937	93,295	152,340	148,408
BC-SU-C4108 - Shared Cost Projects	13,344	34,537	50,374	58,974	69,159	45,466	39,723	47,538
BC-SU-C5108 - Technology	3,247	5,791	5,791	5,791	6,268	4,623	4,623	4,623
BO-SU-N0008 - General Expense	353,683	394,538	394,538	394,538	421,264	424,426	529,197	585,385
BO-SU-N1008 - Leadership and Administration	79,038	75,330	75,552	75,672	82,300	79,546	82,728	86,037
BO-SU-N2008 - Utility Service and Operations	73,719	88,525	90,043	90,043	94,997	91,315	94,968	98,767
Budget Adjustments								
Current Year Encumbrance CFD's								
Current Year Grant/Svc Contract/Capital CFD's								
Supplemental Changes								
<i>Total Budgetary Expenditures</i>	693,514	789,465	807,041	858,176	979,183	912,616	1,075,202	1,162,431
<i>Technical Adjustments</i>	(20,499)	(44,251)	(78,678)	(117,431)	(62,538)	(79,884)	(87,582)	(92,095)
<i>Ending Budgetary Fund Balance</i>	429,453	372,353	444,600	495,735	415,499	435,532	355,681	335,510
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
Bond Reserve Account	30,872	30,872	30,872	31,057	31,057	31,057	31,057	31,057
<i>Total Reserves</i>	30,872	30,872	30,872	31,057	31,057	31,057	31,057	31,057
<i>Ending Unreserved Budgetary Fund Balance</i>	398,581	341,480	413,727	464,677	384,441	404,475	324,624	304,452

¹ Beginning Fund Balance is cash balance at the beginning of the year as reported by Seattle Public Utilities.

² Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

Solid Waste Fund (45010)

Amounts in \$1,000s	2024	2025	2025	2025	2026	2027	2028	2029
	Actuals	Adopted	Legislated	Revised	Adopted	Projected	Projected	Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance								
Budgetary Fund Balance Adjustment								
<i>Beginning Budgetary Fund Balance</i>	204,010	147,541	194,703	194,703	184,100	180,207	174,747	171,808
Sources of Funds								
Rate Revenue								
Residential Services	171,840	169,490	176,820	176,820	179,121	183,253	190,681	198,227
Commercial Services	75,709	72,517	76,434	76,434	77,032	79,274	81,888	85,023
Recycling and Disposal Station Charges	22,415	16,761	22,650	22,650	21,337	22,144	22,956	23,072
Recycling Processing Revenues	6,962	6,001	5,974	5,974	5,905	5,839	5,726	5,709
Other Utility Operating Rev	8,730	1,962	7,218	7,218	7,401	7,647	7,859	7,978
Other Revenues								
Other Nonoperating Revenue	73	1,148	27	27	36	42	28	30
Operating Fees, Contributions and grants	183	1,000	176	176	181	178	180	179
Transfers from Construction Fund								
Op Transfer In - Rev Stab Subfund								
Miscellaneous	10,839	27						
Reimbursements								
Call Center Reimbursement from SCL	3,586	3,587	4,762	4,762	5,014	5,214	5,423	5,640
KC Reimb for Local Hzrd Waste Mgt Prgm		6,540						
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	300,338	279,033	294,061	294,061	296,028	303,592	314,741	325,859
Expenditures								
BC-SU-C230B - New Facilities	5,055	21,015	40,296	40,296	11,440	30,440	19,415	11,980
BC-SU-C240B - Rehabilitation & Heavy Eqpt	290	397	2,185	2,185	761	862	354	262
BC-SU-C410B - Shared Cost Projects	1,815	8,424	9,228	9,228	5,669	2,198	1,991	2,304
BC-SU-C510B - Technology	673	1,544	1,544	1,544	1,635	1,206	1,206	1,206
BO-SU-N000B - General Expense	243,253	213,410	214,369	214,369	193,515	205,372	213,587	222,130
BO-SU-N100B - Leadership and Administration	21,179	19,884	20,866	20,866	22,683	21,165	22,012	22,892
BO-SU-N200B - Utility Service and Operations	42,031	46,050	50,695	50,695	50,623	47,900	49,816	51,809
Budget Adjustments								
Current Year Encumbrance CFD's				0				
Current Year Grant/Svc Contract/Capital CFD's								
Supplemental Changes				0				
<i>Total Budgetary Expenditures</i>	314,297	310,725	339,184	339,184	286,327	309,142	308,380	312,583
<i>Ending Balance Sheet Adjustment</i>	(4,653)	2,627	33,687	34,519	13,594	(90)	9,300	29,766
<i>Ending Budgetary Fund Balance</i>	194,703	113,222	183,268	184,100	180,207	174,747	171,808	155,319
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
Bond Reserve Account	6,201	8,122	0	0	0	0	0	0
Revenue Stabilization Fund	41,951	41,859	43,000	43,000	44,290	45,618	46,987	48,396
<i>Total Reserves</i>	48,152	49,981	43,000	43,000	44,290	45,618	46,987	48,396
<i>Ending Unreserved Budgetary Fund Balance</i>	146,552	63,241	140,268	141,100	135,917	129,129	124,821	106,922

¹ Beginning Fund Balance is cash balance at the beginning of the year as reported by Seattle Public Utilities.

² Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

Construction and Inspections Fund (48100)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Proposed	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	14,936	50,867	(8,642)				
Budgetary Fund Balance Adjustment	55,614	0	52,924				
<i>Beginning Budgetary Fund Balance</i>	70,550	50,867	44,282	23,287	12,935	8,894	9,439
Sources of Funds							
Contingent Budget Authority Offset	0	8,064	8,064	8,064	8,064	8,064	8,064
Boiler	1,231	1,794	1,540	2,019	2,406	2,864	2,922
Building Development	35,133	46,251	38,272	43,084	44,831	48,695	49,512
Electrical	8,316	9,174	8,408	9,931	10,367	10,921	11,201
Elevator	4,671	6,209	5,365	7,150	7,751	8,433	8,622
Grant Revenues	0	0	0	0	0	0	0
Interest	3,016	3,271	3,271	3,271	3,271	3,271	3,271
Land Use	5,560	6,727	5,876	5,104	5,257	5,415	5,523
Noise	294	381	358	334	344	354	361
Other Miscellaneous Revenues	2,939	1,760	2,607	1,788	1,802	1,815	1,824
Peer Review Reimb	269	1,014	1,014	1,014	1,014	1,014	1,014
Refrigeration & Furnace	1,253	1,297	1,218	1,416	1,459	1,503	1,533
Rental Registration & Inspection Ordinance (RRIO)	3,174	3,596	2,742	3,016	4,113	3,036	4,133
Signs	503	531	498	570	587	605	617
Site Review & Development	4,296	5,887	5,019	5,835	6,090	6,353	6,533
SPU MOA for Side Sewer & Drainage	3,774	0	2,672	0	0	0	0
Technology Fee (PI&T)	3,178	4,364	4,190	4,412	4,498	4,498	4,498
Proposed Fee Change - Building Development				6,595	6,888	7,317	7,450
Proposed Fee Change - Land Use				764	813	837	851
Proposed Fee Change - RRIO				819	1,242	964	1,465
<i>Total Budgetary Revenues</i>	77,606	100,320	91,115	105,187	110,799	115,960	119,396
Expenditures							
Compliance	5,966	6,248	6,248	6,645	6,645	6,678	6,712
Customer Success	0	12,109	12,109	12,543	12,543	12,606	12,669
Government Policy, Safety & Support	1,549	1,764	1,764	2,093	2,093	2,104	2,114
Inspections	32,833	34,011	34,090	34,745	34,745	34,919	35,094
Land Use and Engineering Svcs	0	45,006	45,006	45,194	45,194	45,420	45,648
Land Use Services	23,265	0	0				
Leadership and Administration	0	0	0	0	0	0	0
Permit Services	30,727	0	0				
Process Improvements	0	4,195	4,195	3,682	3,734	3,752	3,771
Process Improvements and Technology	9,212	0	0				
Technology Investments	0	8,697	8,697	10,636	9,886	9,935	9,985
<i>Total Budgetary Expenditures</i>	103,551	112,030	112,110	115,539	114,840	115,414	115,991
<i>Ending Balance Sheet Adjustment</i>	(322)						
<i>Ending Budgetary Fund Balance</i>	44,282	39,157	23,287	12,935	8,894	9,439	12,844
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Core Staffing	22,000	22,000	22,000	12,000	7,000	7,000	12,000
Process Improvements and Technology	1,300	1,300	0	0	0	0	0
Tenant Improvements	0	0	0	0	0	0	0
Operating Reserve	11,093	11,093	0	0	0	0	0
Planning Reserve	0	0	0	0	3,439	9,780	18,673
<i>Total Reserves</i>	34,393	34,393	22,000	12,000	10,439	16,780	30,673
<i>Ending Unreserved Budgetary Fund Balance</i>	9,889	4,764	1,287	935	(1,545)	(7,341)	(17,829)

Finance and Administrative Services Fund (50300)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	37,601		43,893				
Budgetary Fund Balance Adjustment	(7,420)		(10,398)				
<i>Beginning Budgetary Fund Balance</i>	30,181	15,114	33,495	15,386	7,112	4,754	3,446
Sources of Funds							
General Fund Support ¹	11,142	8,778	8,992	8,771	9,375	9,708	10,131
Revenues from Other City Departments ²	207,084	199,904	201,703	208,355	220,571	228,397	238,348
External Revenues	7,487	8,860	9,205	9,325	9,605	9,893	10,190
Capital Improvements	22,068	4,700	7,900	4,700	4,700	4,700	4,700
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			3,611				
<i>Total Budgetary Revenues</i>	247,779	222,243	231,411	231,152	244,251	252,698	263,369
Expenditures							
Citywide Operational Services	100,747	99,772	103,072	106,152	109,336	112,616	115,995
Citywide Admin Services	15,977	16,151	16,952	15,830	16,305	16,794	17,298
Office of City Finance	25,315	27,152	27,152	29,446	30,329	31,239	32,176
Other FAS Services	710	734	734	753	776	799	823
Public Services	4,118	4,922	4,922	5,011	5,161	5,316	5,475
Leadership & Administration	75,446	73,368	72,718	77,034	79,345	81,726	84,178
Capital Improvements	22,316	5,700	8,900	5,200	5,356	5,517	5,682
Budget Adjustments							
2024 Grant/Svc Contract/Capital CFD's (into 2025)			8,174				
2024 Encumbrance CFD's (into 2025)			4,313				
2024 Legislated CFD (into 2025)			2,583				
<i>Total Budgetary Expenditures</i>	244,628	227,801	249,520	239,426	246,609	254,007	261,627
<i>Ending Balance Sheet Adjustment</i>	163						
<i>Ending Budgetary Fund Balance</i>	33,495	9,556	15,386	7,112	4,754	3,446	5,188
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
2024 Grant/Svc Contract/Capital CFD's (into 2025)	8,174						
2024 Encumbrance CFD's (into 2025)	4,313						
2024 Legislated CFD (into 2025)	2,583						
Planning Reserves							
Planned uses of fund balance to mitigate rate increases		173	5,055		4,754	3,446	5,188
OCF Reserve			5,500	5,500			
FAS Reserve			1,000	1,000			
<i>Total Reserves</i>	15,069	173	11,555	6,500	4,754	3,446	5,188
<i>Ending Unreserved Budgetary Fund Balance</i>	18,426	9,383	3,831	612	0	0	0

¹ "General Fund Support" and "Revenues from Other City Departments" for 2027-29 are calculated assuming a 3% per year increase in the fund's overall revenue requirement, with the split between these two amounts matching the current split between Finance-General and all other payors in the 2026 CCM. These figures also assume the use of fund balance directed by CBO in 2027 and 2028.

² Use of fund balance in 2027 and 2028 to suppress rates is built into these projections per guidance communicated to FAS from CBO during the 2026 budget process.

Fleet Capital Fund (50321)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	143,452		153,551				
Budgetary Fund Balance Adjustment	(102,984)		(110,832)				
<i>Beginning Budgetary Fund Balance</i>	40,468	19,892	42,719	23,588	26,376	18,707	13,528
<u>Sources of Funds</u>							
Revenues from Other City Departments ¹	26,040	20,838	20,838	22,191	23,769	25,171	27,251
Proceeds From Sale Of Assets ²	1,671	773	4,945	773	773	773	773
Inv Earn-Residual Cash	1,511						
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	29,223	21,611	25,783	22,964	24,543	25,944	28,024
<u>Expenditures</u>							
Fleet Capital Program ³	26,972	25,888	25,888	20,176	32,212	31,123	37,667
<u>Budget Adjustments</u>							
2024 Encumbrance CFD's (into 2025)			43,883				
Adjustment for timing of expenditures ⁴			(39,233)				
Supplemental Changes			14,375				
<i>Total Budgetary Expenditures</i>	26,972	25,888	44,914	20,176	32,212	31,123	37,667
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	42,719	15,615	23,588	26,376	18,707	13,528	3,886
<u>Financial Reserves - Revenue</u>							
Salvage revenue ⁵	0	1,643		14,945	17,212	19,364	21,991
<u>Financial Reserves - Expense</u>							
2024 Encumbrance CFD's (into 2025)	43,883						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
Reserves against fund balance ⁶		17,258	23,588	41,321	35,919	32,892	25,876
<i>Total Reserves</i>	43,883	15,615	23,588	26,376	18,707	13,528	3,886
<i>Ending Unreserved Budgetary Fund Balance⁷</i>	(1,164)	0	0	0	0	0	0

¹ Revenues from Other City Departments are set to minimize variance from year to year while still bringing in sufficient funds to replace vehicles as planned. Values are based on the

² The financial plan includes anticipated salvage revenue for end-of-life fleet vehicles.

³ Projected expenditures are set to match planned vehicle replacements and are inconsistent from year to year.

⁴ \$24.9 million of the encumbered funds are for Fire apparatus that will not be delivered or paid for until 2027. This is reflected in the 2027 projected spend.

⁵ This row tracks the cumulative salvage revenue in the reserves as it does not automatically carry forward in the financial plan.

⁶ All fund balance reserved for future vehicle replacements.

⁷ Ending fund balance and reserves decrease over time as current fund balance is spent down on vehicle replacements and rate collections are suppressed. 2029 represents an unusually high year in the fleet replacement model for capital expenditures, particularly for the Fire and Police Departments. The current fleet model used for the 2026 Proposed Budget plans for a total of 146 vehicles being replaced for these two Departments in 2029. Future projections past 2029 show the fund's budgetary balance recovering to higher values.

Asset Preservation Fund (50322)

Amounts in \$1,000s	2024	2025	2025	2026	2027	2028	2029
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	6,041		5,149				
Budgetary Fund Balance Adjustment	145		87				
<i>Beginning Budgetary Fund Balance</i>	6,187	2,478	5,237	2,714	2,714	2,714	2,714
<u>Sources of Funds</u>							
Transfer from FAS Facilities	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Investment	236						
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	4,236	4,000	4,000	4,000	4,000	4,000	4,000
<u>Expenditures</u>							
Asset Preservation Schedule 1 Facilities	3,306	2,152	2,152	2,152	2,152	2,152	2,152
Asset Preservation Schedule 2 Facilities	1,850	1,848	1,848	1,848	1,848	1,848	1,848
Public Safety Facilities Fire	30						
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
2024 Grant/Svc Contract/Capital CFD's (into 2025)			2,523				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	5,186	4,000	6,523	4,000	4,000	4,000	4,000
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	5,236	2,478	2,714	2,714	2,714	2,714	2,714
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
2024 Grant/Svc Contract/Capital CFD's (into 2025)	2,523						
<u>Planning Reserves</u>							
Reserves against fund balance		2,478	2,714	2,714	2,714	2,714	2,714
<i>Total Reserves</i>	2,523	2,478	2,714	2,714	2,714	2,714	2,714
<i>Ending Unreserved Budgetary Fund Balance</i>	2,713		0	0	0	0	0

Information Technology Fund (50410)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance ¹	42,896	0	13,048	13,048				
Budgetary Fund Balance Adjustment ⁵	22,868	0	39,587	39,587				
<i>Beginning Budgetary Fund Balance</i>	65,764	8,424	52,635	52,635	12,555	12,912	10,081	7,158
Sources of Funds								
Rates: Allocated	189,784	195,392	195,392	195,392	208,757	208,397	207,723	201,707
Rates: Direct Billed	37,525	32,722	32,722	32,722	44,531	38,909	38,144	38,640
Billable Project Revenues ²	0	19,864	19,864	19,864	20,592	21,053	21,374	21,694
Bond Proceeds	13,469	9,195	9,195	9,195	5,079	6,900	8,410	6,506
Cable Fund Revenues	7,203	5,629	5,629	5,629	6,036	6,064	6,064	6,082
ITD's Cost of Technology Consumption ³	13,605	12,629	12,629	12,629	13,842	13,875	13,799	13,561
Non-City Agency Revenues ⁴	12,170	67	67	67	191	191	192	192
Interest Earnings	1,499	0	0	323	43	44	1	0
In-Kind Donation Offset ⁵	(10,846)							
Budget Adjustments								
Rates: Direct Billed (CIP Carryforward Items) ⁶			9,693	9,693				
Rates: Direct Billed (Grants Carryforward) ⁷			563	563				
Rates: Direct Billed (Operating Carryforward Items) ⁸			8,836	8,836				
Mid-Year Supplemental				158				
Year End Supplemental				9,163				
CIP Abandonment				(1,012)				
One-Time Projects ⁹				(214)				
Revenue True-Up - Rebate				(5,839)				
<i>Total Budgetary Revenues</i>	264,409	275,499	294,591	297,170	299,072	295,433	295,707	288,382
Expenditures								
Applications BSL	86,582	98,877	98,877	98,877	113,782	111,197	112,196	113,157
Digital Security & Risk BSL	7,683	8,492	8,492	8,492	8,731	8,836	8,921	9,002
Frontline Services & Workplace BSL	58,833	51,053	51,053	51,053	51,297	51,808	52,217	52,610
Leadership and Administration BSL ¹⁰	27,554	27,441	27,441	27,441	29,506	29,763	29,189	29,257
Technology Infrastructure BSL ¹⁰	67,240	65,128	65,128	65,128	67,984	69,994	68,373	62,935
Capital Improvement Projects BSL	23,614	21,076	21,076	21,076	19,799	19,042	20,103	13,520
Client Solutions BSL	6,033	7,349	7,349	7,349	7,615	7,624	7,631	7,637
Budget Adjustments								
Encumbrance CFD's (Legislated)			9,225	9,225				
Grant/Svc Contract/Capital CFD's			34,402	34,402				
Legislated Carryforward			3,660	3,660				
Mid-Year Supplemental				158				
Year End Supplemental				10,390				
CIP Abandonment				0				
Annual Wage Increase for 2023-2024				0				
Healthcare Holiday for 2023				0				
<i>Total Budgetary Expenditures</i>	277,538	279,416	326,702	337,250	298,714	298,264	298,629	288,117
<i>Ending Balance Sheet Adjustment¹</i>	0							
<i>Ending Budgetary Fund Balance</i>	52,635	4,507	20,524	12,555	12,912	10,081	7,158	7,423
Financial Reserves - Revenue								
Grant/Svc Contract/Capital CFD Revenues ¹¹	19,092	0	0	0	0	0	0	0
Financial Reserves - Expense								
Encumbrance CFD's	9,225	0	0	0	0	0	0	0
Grant/Svc Contract/Capital Expenditure CFD's ¹²	38,061	0	0	0	0	0	0	0
Planning Reserves - Revenue								
Planning Reserves	0	0	0	0	0	2,720	4,000	5,230
Planning Reserves - Expense								
Planning Reserves	0	0	0	0	0	2,720	4,000	5,230
Radio and Video Reserves	4,639	4,217	4,223	4,223	4,280	4,337	4,395	4,455
Internal Policy Reserves	1,534	0	1,534	260	260	260	260	260
Annual Wage Increase for 2025	3,744			0				
Computer Replacement ¹³	224	307	224	224	296	371	447	524
Revenue True Up - Rebate ¹⁴	7,394	0	7,394	0	8,000	5,066	2,009	2,177
Underspend Target		(17)						
<i>Total Reserves</i>	45,728	4,507	13,374	4,707	12,836	10,035	7,111	7,416
<i>Ending Unreserved Budgetary Fund Balance</i>	6,907		7,150	7,848	76	46	47	8

Assumptions:

¹ Beginning Balance Sheet Fund Balance/Ending Balance Sheet Adjustment exclude account 143900 - Prepaid Expenses-Other per CWA's guidance.

² Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.

³ ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.

⁴ Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).

⁵ In-Kind Donation Offset: Unexpended revenue received as in-kind donation of radios from Puget Sound Emergency Radio Network.

⁶ Rates Direct Billed (2024 CIP Carryforward Items): Unspent CIP budget, carried forward from FY 2024 to FY 2025, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

⁷ Direct Billed (2024 Grants Carryforward): Unspent grant budget, carried forward from FY 2024 to FY 2025, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

⁸ Rates Direct Billed (2024 Operating Carryforward Items): Unspent operating budget, carried forward from FY 2024 to FY 2025, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

⁹ One-Time Projects: Reserves for various one-time ITD projects.

¹⁰ Expenditures in the out years are reflecting the real debt service schedule in the out years instead of standard inflation per CBO.

¹¹ Current Year Grant/Svc Contract/Capital CFD Revenues: Includes the direct billed revenues to be collected in FY 2025 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), Encumbrances, Grants, and Special Carryforward budgets.

¹² Current Year Grant/Svc Contract/Capital Expenditure CFD's: Includes the allocated revenues collected in FY 2024 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), and Special Carryforward budgets.

Firefighters' Pension Fund (61040)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	6,750		3,367	3,367				
Budgetary Fund Balance Adjustment								
<i>Beginning Budgetary Fund Balance</i>	6,750	439	3,367	3,367	3,956	3,929	9,583	14,132
Sources of Funds								
General Subfund	20,133	25,168	25,168	25,168	25,499	31,099	31,099	31,099
Fire Insurance Premium Tax	1,453	1,472	1,472	1,472	1,551	1,551	1,551	1,551
Medicare Rx Subsidy Refund	463	420	420	420	410	410	410	410
Miscellaneous	(500)							
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	21,548	27,060	27,060	27,060	27,460	33,060	33,060	33,060
Expenditures								
Death Benefits	10	19	19	19	19	19	19	19
Administration	1,520	995	995	995	1,030	1,055	1,087	1,120
Medical Benefits Paid	12,734	15,600	15,600	15,600	16,500	16,500	17,500	18,000
Pension Bfts - Paid to Members	9,552	7,320	7,320	7,320	7,320	7,320	7,320	7,320
Pension Bfts - Annual Transfer to Actuarial Account 61050	1,116	2,537	2,537	2,537	2,618	2,512	2,585	2,693
Budget Adjustments								
Current Year Encumbrance CFD's			0	0				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			0	0				
<i>Total Budgetary Expenditures</i>	24,932	26,471	26,471	26,471	27,487	27,406	28,511	29,152
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	3,367	1,028	3,956	3,956	3,929	9,583	14,132	18,041
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
Contingency Reserve	500	500	500	500	500	500	500	500
Rate Stabilization Reserve	2,867	528	3,456	3,456	3,429	9,083	13,632	17,541
<i>Total Reserves</i>	3,367	1,028	3,956	3,956	3,929	9,583	14,132	18,041
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0	0

Firefighters' Pension Fund Actuarial Account (61050)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	27,861		33,570	33,570				
Budgetary Fund Balance Adjustment	(10,394)		(14,319)	(14,319)				
<i>Beginning Budgetary Fund Balance</i>	17,467	19,238	19,250	19,250	22,437	25,705	28,867	32,102
Sources of Funds								
Investment Earnings	469	400	400	400	400	400	400	400
Dividend Income	198	250	250	250	250	250	250	250
Transfer from 61040 - Level Pmt Excess for 2028	1,116	2,537	2,537	2,537	2,618	2,512	2,585	2,693
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	1,783	3,187	3,187	3,187	3,268	3,162	3,235	3,343
Expenditures								
Pension Benefits	0	0	0	0	0	0	0	0
Budget Adjustments								
Current Year Encumbrance CFD's			0	0				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			0	0				
<i>Total Budgetary Expenditures</i>	0	0	0	0	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	19,250	22,425	22,437	22,437	25,705	28,867	32,102	35,445
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
Actuarial Pension Reserve	19,250	22,425	22,437	22,437	25,705	28,867	32,102	35,445
<i>Total Reserves</i>	19,250	22,425	22,437	22,437	25,705	28,867	32,102	35,445
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0	0

Police Relief & Pension Fund (61060)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Legislated	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance								
Beginning Balance Sheet Fund Balance	19,100		15,206	15,206				
Budgetary Fund Balance Adjustment								
<i>Beginning Budgetary Fund Balance</i>	19,100	14,898	15,206	15,206	8,932	2,368	2,369	2,363
Sources of Funds								
General Subfund	22,677	16,072	16,072	16,072	15,822	23,199	24,041	24,932
Police Auction Proceeds	115	119	119	119	122	122	122	122
Miscellaneous	(500)							
Budget Adjustments								
Associated Revenues from Current Year CFD's			0	0				
Revenues from Current Year legislated ordinances			0	0				
<i>Total Budgetary Revenues</i>	22,292	16,191	16,191	16,191	15,944	23,321	24,163	25,054
Expenditures								
Death Benefits	14	25	25	25	25	25	25	25
Medical Benefits Paid	12,333	13,800	13,800	13,800	13,800	14,596	15,438	16,329
Pension Benefits Paid	12,514	7,400	7,400	7,400	7,390	7,400	7,400	7,400
Administration	1,326	1,240	1,240	1,240	1,293	1,299	1,306	1,312
Budget Adjustments								
Current Year Encumbrance CFD's			0	0				
Current Year Grant/Svc Contract/Capital CFD's			0	0				
Supplemental Changes			0	0				
<i>Total Budgetary Expenditures</i>	26,186	22,465	22,465	22,465	22,508	23,320	24,169	25,067
<i>Ending Balance Sheet Adjustment</i>	0							
<i>Ending Budgetary Fund Balance</i>	15,206	8,625	8,932	8,932	2,368	2,369	2,363	2,351
Financial Reserves - Revenue								
Current Year Grant/Svc Contract/Capital CFD Revenues	0							
Financial Reserves - Expense								
Current Year Encumbrance CFD's	0							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0							
Planning Reserves								
Contingency Reserve	500	500	500	500	500	500	500	500
Rate Stabilization Reserve	14,706	8,125	8,432	8,432	1,868	1,869	1,863	1,851
<i>Total Reserves</i>	15,206	8,625	8,932	8,932	2,368	2,369	2,363	2,351
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0	0

Transit Benefit Fund (63000)

Amounts in \$1,000s	2024	2025	2025	2026	2027	2028	2029
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	5	0	(13)				
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	5	0	(13)	0	0	0	0
Sources of Funds							
Transit Subsidy Payments - Employer	3,397	5,403	5,403	4,251	5,677	5,790	5,906
<i>Total Budgetary Revenues</i>	3,397	5,403	5,403	4,251	5,677	5,790	5,906
Expenditures							
Transit Passes	3,415	5,403	5,403	4,251	5,677	5,790	5,906
<i>Total Budgetary Expenditures</i>	3,415	5,403	5,403	4,251	5,677	5,790	5,906
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	(13)	0	(13)	0	0	0	0
Planning Reserves							
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	(13)	0	(13)	0	0	0	0

Firefighter Health Care Fund (63100)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	503	505	513	598	598	598	598
Budgetary Fund Balance Adjustment	11		9				
<i>Beginning Budgetary Fund Balance</i>	515	505	522	598	598	598	598
Sources of Funds							
Employee Contributions	1,942	1,987	1,900	1,985	1,985	1,985	1,985
Interest earnings	17	13	16	15	15	15	15
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	1,960	2,000	1,916	2,000	2,000	2,000	2,000
Expenditures							
Health Care Services	1,872	2,000	1,839	2,000	2,000	2,000	2,000
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	1,872	2,000	1,839	2,000	2,000	2,000	2,000
<i>Ending Balance Sheet Adjustment</i>	(80)						
<i>Ending Budgetary Fund Balance</i>	522	505	598	598	598	598	598
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
Health Care Claims Reserve	522	505	598	598	598	598	598
<i>Total Reserves</i>	522	505	598	598	598	598	598
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0

FileLocal Agency Fund (67600)

Amounts in \$1,000s	2024 Actuals	2025 Adopted	2025 Revised	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	0		82				
Budgetary Fund Balance Adjustment	0		0				
<i>Beginning Budgetary Fund Balance</i>	0	12	82	82	86	90	94
Sources of Funds							
Agency Revenue (Labor Reimbursement)	353	252	252	271	279	288	296
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	353	252	252	271	279	288	296
Expenditures							
FileLocal Agency	271	252	252	267	275	284	292
Budget Adjustments							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	271	252	252	267	275	284	292
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	82	12	82	86	90	94	98
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Planning Reserves		1	1				
<i>Total Reserves</i>	0	1	1	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	82	11	81	86	90	94	98