

**2019-2020 1st Omnibus Financial Plan
Wastewater Equipment Rental and Revolving
Operating Fund 00005441 / Department 0137**

Category	2017/2018 Actuals	2019/2020 Adopted Budget	2019/2020 Estimated	2021/2022 Projected	2023/2024 Projected
Beginning Fund Balance	12,173,000	11,537,972	15,986,200	13,697,329	9,298,327
Revenues					
Investment Interest	400,999	308,275	308,275	350,129	322,939
Sale of Equipment	144,771	503,753	503,753	878,393	599,123
Other Miscellaneous Revenues	69,633	30,900	30,900	32,304	34,272
Vehicle Rental Revenues	8,321,238	7,929,490	7,929,490	9,141,325	10,212,924
Grant Revenues	-	200,000	200,000	-	-
Total Revenues	8,936,640	8,972,418	8,972,418	10,402,150	11,169,258
Expenditures					
Operating and Maintenance	(2,613,499)	(3,776,055)	(3,776,055)	(3,821,243)	(4,053,957)
Capital Equipment Replacement	(2,509,941)	(6,296,912)	(7,485,234)	(10,979,910)	(7,489,034)
Total Expenditures	(5,123,440)	(10,072,967)	(11,261,289)	(14,801,153)	(11,542,991)
Estimated Under expenditures					
Other Fund Transactions					
CAFR Timing Adjustments					
Total Other Fund Transactions	-	-	-	-	-
Ending Fund Balance	15,986,200	10,437,423	13,697,329	9,298,327	8,924,594
Reserves					
Allowance for Inventory	(2,196)	(2,262)		(2,365)	(2,509)
Expenditure Reserves					
2017-2018 Encumbrances	(1,188,322)				
Cash Flow Reserves					
Projected Cost Variance Reserve	(3,327,674)	(3,720,508)		(3,720,508)	(4,024,101)
Total Reserves	(4,518,192)	(3,722,770)	-	(3,722,873)	(4,026,610)
Reserve Shortfall	-	-	-	-	-
Ending Undesignated Fund Balance	11,468,008	6,714,653	13,697,329	5,575,454	4,897,983

Financial Plan Notes

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

2017-2018 Actuals reflect actual revenue and expenditures through 3/13/19, before the close of the 2018 adjustment period.

2019-2020 Adopted Budget ties to Hyperion and matches 2019-2020 Estimated until 2019 actuals are available.

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

Revenue Notes:

The "Sale of Equipment" amount is estimated to be 8% of annual capital expenditures.

Expenditure Notes:

The "2016 Encumbrances" amount is for capital vehicles and equipment ordered in 2016 and received in 2017-2018.

Reserve Notes:

The projected Cost Variance Reserve is based on 10% of the Projected Fleet Replacement Cost (PFRC) which is based on the recommendation by the County Auditor, it is used to offset anticipated fluctuations in order to maintain current levels of service.

The target Fund Balance, as recommended by the County Auditor, is equal to a range of 10% to 20% of the Projected Fleet Replacement Cost of the fleet (PFRC). This Fund is currently within the recommended range. The "Projected Cost Variance Reserve" is the 10% or low end of the recommended range.

This plan was updated by Sid Bender on 3/21/19.

2019-2020 1st Omnibus Financial Plan
Public Works Equipment Rental and Revolving
Operating Fund 00005570 / Department 0750

Category	2017/2018 Actuals	2019/2020 Adopted Budget	2019/2020 Estimated	2021/2022 Projected	2023/2024 Projected
Beginning Fund Balance	11,950,000	7,369,842	12,699,666	3,819,428	5,807,702
Revenues					
Sales of Stores & Materials	1,747,358	2,288,844	2,288,844	2,392,872	2,538,598
Investment Interest	351,885	231,199	231,199	276,840	418,838
Sale of Equipment	216,519	811,715	811,715	650,197	808,510
Other Miscellaneous Revenues	391,229	1,002,836	1,002,836	1,079,302	1,189,931
Vehicle Rental Revenues	16,389,115	16,626,060	16,626,060	20,346,025	24,492,760
Vehicle Rental Revenues Adjustments		-	-	2,000,000	-
Personal Property & Fixed Assets Revenues	1,461,813	1,671,414	1,671,414	1,734,614	1,822,429
Environmental Grants	-	200,000	200,000	-	-
Impaired Investments	3,327	-	-	-	-
Total Revenues	20,561,245	22,832,068	22,832,068	28,479,850	31,271,066
Expenditures					
Operating and Maintenance	(15,933,647)	(18,601,796)	(19,283,796)	(19,818,193)	(20,821,489)
Capital Equipment Replacement	(2,445,686)	(6,764,290)	(13,482,370)	(5,418,307)	(6,737,586)
Personal Property & Fixed Assets	(1,432,247)	(1,765,301)	(1,765,301)	(1,855,443)	(1,949,374)
One Time Fund Balance Rebate	-	(12,654)	(12,654)	(327,208)	-
Intergovernmental Services					
Total Expenditures	(19,811,580)	(27,144,041)	(34,544,121)	(27,419,151)	(29,508,449)
Estimated Underexpenditures	-	831,812	2,831,812	927,575	885,253
Other Fund Transactions					
Total Other Fund Transactions	-	-	-	-	-
Ending Fund Balance	12,699,666	3,889,681	3,819,425	5,807,702	8,455,571
Reserves					
Allowance for Inventory	(1,134,994)	(1,152,075)	(1,152,075)	(1,175,232)	(1,198,854)
Expenditure Reserve (s)					
2017-2018 Reappropriations	(6,718,080)				
Cash Flow Reserve(s)					
Minimum Recommended Fund Reserve	(3,761,811)	(4,057,228)	(4,057,228)	(4,118,289)	(4,201,066)
Total Reserves	(11,614,885)	(5,209,303)	(5,209,303)	(5,293,521)	(5,399,921)
Reserve Shortfall	-	-	-	-	-
Ending Undesignated Fund Balance	1,084,781	(1,319,622)	(1,389,878)	514,181	3,055,651

Financial Plan Notes

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

2017-2018 Actuals reflect actual revenue and expenditures through 3/13/19, before the close of the 2018 adjustment period.

2019-2020 Adopted Budget ties to Hyperion and matches 2019-2020 Estimated until 2019 actuals are available.

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

Revenue Notes:

The "Sale of Equipment" amount is estimated to be 12% of annual capital expenditures.

Expenditure Notes:

The "2016 Encumbrances" amount is for capital vehicles and equipment ordered in 2016 and received in 2017-2018.

Expenditure rates particularly for vacancy savings will be reviewed in preparation for an omnibus ordinance process.

Reserve Notes:

The projected Cost Variance Reserve is based on 10% of the Projected Fleet Replacement Cost (PFRC) which is based on the recommendation by the County Auditor, it is used to offset anticipated fluctuations in order to maintain current levels of service.

The target Fund Balance, as recommended by the County Auditor, is equal to a range of 10% to 20% of the Projected Fleet Replacement Cost of the fleet (PFRC). This Fund is currently within the recommended range. The "Projected Cost Variance Reserve" is the 10% or low end of the recommended range.

This plan was updated by Sid Bender on 3/21/19.

**2019-2020 1st Omnibus Financial Plan
Motor Pool Equipment Rental and Revolving
Operating Fund 0780 / 000005580**

Category	2017/2018 Actual	2019/2020 Adopted Budget	2019/2020 Estimated	2021/2022 Projected	2023/2024 Projected
Beginning Fund Balance	14,732,000	12,553,163	18,742,005	9,771,199	8,875,104
Revenues					
Garage Services & Supplies	666,579	589,243	589,243	616,024	653,540
Investment Interest	469,923	447,881	447,881	396,943	532,724
Sale of Equipment	795,832	911,380	911,380	907,719	716,493
Other Miscellaneous Revenues	557,542	486,444	486,444	508,553	539,524
Contribution- other funds/Other Financing Sources	111,780	391,374	391,374	409,162	434,080
Vehicle Rental Revenues	27,265,246	27,292,358	27,292,358	32,350,564	35,379,144
Total Revenues	29,866,902	30,118,682	30,118,680	35,188,966	38,255,505
Expenditures					
Operating and Maintenance	(16,384,869)	(24,901,034)	(24,901,034)	(25,854,606)	(27,429,151)
Capital Equipment Replacement	(9,433,718)	(11,392,252)	(15,271,910)	(11,346,488)	(8,956,162)
ABT Debt Service	(38,310)			-	-
Total Expenditures	(25,856,897)	(36,293,286)	(40,172,944)	(37,201,094)	(36,385,313)
Estimated Underexpenditures		1,083,458	1,083,458	1,116,033	1,091,559
Other Fund Transactions					
Total Other Fund Transactions	-	-	-	-	-
Ending Fund Balance	18,742,005	7,462,017	9,771,199	8,875,104	11,836,855
Reserves					
Allowance for Inventory	(119,429)	(123,012)	(123,012)	(128,603)	(136,435)
Expenditure Reserve (s)					
2017-2018 Reappropriations	(3,879,658)				
Cash Flow Reserve(s)					
Minimum Recommended Fund Reserve	(4,587,478)	(5,283,448)	(5,283,448)	(5,605,210)	(5,946,567)
Total Reserves	(8,586,565)	(5,406,459)	(5,406,459)	(5,733,812)	(6,083,001)
Reserve Shortfall	-	-	-	-	-
Ending Undesignated Fund Balance	10,155,440	2,055,558	4,364,740	3,141,291	5,753,853

Financial Plan Notes

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

2017-2018 Actuals reflect actual revenue and expenditures through 3/13/19, before the close of the 2018 adjustment period.

2019-2020 Adopted Budget ties to Hyperion and matches 2019-2020 Estimated until 2019 actuals are available.

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

Revenue Notes:

The "Sale of Equipment" amount is estimated to be 8% of annual capital expenditures.

Expenditure Notes:

The "2016 Encumbrances" amount is for capital vehicles and equipment ordered in 2016 and received in 2017-2018.

Reserve Notes:

The projected Cost Variance Reserve is based on 10% of the Projected Fleet Replacement Cost (PFRC) which is based on the recommendation by the County Auditor, it is used to offset anticipated fluctuations in order to maintain current levels of service. The target Fund Balance, as recommended by the County Auditor, is equal to a range of 10% to 20% of the Projected Fleet Replacement Cost of the fleet (PFRC). This Fund is currently within the recommended range. The "Projected Cost Variance Reserve" is the 10% or low end of the recommended range.

This plan was updated by Sid Bender on 3/21/19.

**2019-2020 1st Omnibus Financial Plan
Risk Abatement /000001396**

Category	2017-2018 Actuals	2019-2020 Adopted Budget	2019-2020 Estimated	2021-2022 Projected	2023-2024 Projected
Beginning Fund Balance	(10,461,928)	-	(8,422,137)	(4,093,819)	0
Revenues					
Contrib from General Fund 39780	2,300,000		4,600,000	4,179,319	
Interest/Unrealized Gains/Losses	4,250		3,318	1,500	
Total Revenues	2,304,250	-	4,603,318	4,180,819	-
Expenditures					
Interest Expense 57201	(273,160)		(275,000)	(87,000)	
Total Expenditures	(273,160)	-	(275,000)	(87,000)	-
Estimated Underexpenditures					
Other Fund Transactions					
CAFR Adjustments	8,701				
Total Other Fund Transactions	8,701	-	-	-	-
Ending Fund Balance	(8,422,137)	-	(4,093,819)	0	0
Reserves					
Expenditure Reserve (s)					
Cash Flow Reserve(s)					
Rate Stabilization Reserve(s)					
Rainy Day Reserve (30 days)					
Total Reserves	-	-	-	-	-
Reserve Shortfall	8,422,137	-	4,093,819	-	-
Ending Undesignated Fund Balance	-	-	-	-	-

Financial Plan Notes

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

2017-2018 Actuals are based on EBS for year end 2018. The Adjustment period is not yet closed so these numbers are still preliminary.

2019-2020 Adopted Budget ties to PBCS and matches 2019-2020 Estimated until 2019 actuals are available.

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

Revenues Notes: Interfund Loan amount of \$11 Million was approved by the EFC in August 2017. Payments from the General Fund to this fund are \$2,300,000 per year for 5 years starting in 2018.

Expenditure Notes: Includes \$275K for 1st Omnibus Interest Expense 57201. Includes 2017-2018 interest expense budget of \$273,160. 1st Omnibus request is a total of these two items, \$548,160.

Reserve Notes: This fund has no reserves.

**2019-2020 1st Omnibus Financial Plan
Automated Fingerprint Identification System (AFIS) Fund/000001220**

Category	2017-2018 Actuals	2019-2020 Adopted Budget	2019-2020 Estimated	2021-2022 Projected	2023-2024 Projected
Beginning Fund Balance	22,987,127	20,390,127	28,353,009	19,848,000	20,349,000
Revenues					
Taxes	43,096,513	41,812,000	41,812,000	43,373,000	45,322,000
Misc. Revenue	813,445	428,000	428,000	445,000	463,000
Total Revenues	43,909,959	42,240,000	42,240,000	43,818,000	45,785,000
Expenditures					
Wages and Benefits	(19,679,864)	(21,359,000)	(21,359,000)	(22,555,000)	(24,066,000)
Supplies and Services	(3,921,826)	(4,308,000)	(4,308,000)	(4,480,000)	(4,659,000)
City of Seattle	(7,127,652)	(8,890,000)	(8,890,000)	(9,432,000)	(10,006,000)
Intragovernmental Services	(4,674,201)	(5,895,000)	(5,895,000)	(6,225,000)	(6,630,000)
Capital Outlay	(169,191)	(500,000)	(500,000)	(500,000)	(500,000)
Intragovernmental Contributions	(26,616)	(120,000)	(120,000)	(125,000)	(130,000)
AFIS Lab Replacement	(942,726)		(7,000,000)		
AFIS Data System Replacement	(2,002,000)				
AFIS Admin Staff Move		(2,673,000)	(2,673,000)		
Total Expenditures	(38,544,077)	(43,745,000)	(50,745,000)	(43,317,000)	(45,991,000)
Estimated Underexpenditures					
Other Fund Transactions					
Total Other Fund Transactions	-	-	-	-	-
Ending Fund Balance	28,353,009	18,885,127	19,848,009	20,349,000	20,143,000
Reserves					
Expenditure Reserve (s)					
Cash Flow Reserve(s)					
Rate Stabilization Reserve(s)					
Rainy Day Reserve	(2,967,000)	(3,423,000)	(3,422,667)	(3,610,000)	(3,833,000)
Total Reserves	(2,967,000)	(3,423,000)	(3,422,667)	(3,610,000)	(3,833,000)
Reserve Shortfall	-	-	-	-	-
Ending Undesignated Fund Balance	25,386,009	15,462,127	16,425,342	16,739,000	16,310,000

Financial Plan Notes

2017-2018 Actuals from BI Publisher report GL_RPPT_010, retrieved on March 12, 2019.

2019-2020 Adopted Budget ties to PBCS.

2019-2020 Estimated includes the impact of the proposed supplemental appropriation.

Revenues Notes: Revenue in 2019-2020 and out years consistent with August 2018 OEFA forecast.

Expenditure Notes: City of Seattle inflated as shown in 2019-2024 AFIS Levy Plan. Other expenditure lines inflated per PSB Budget and Financial Planning Assumptions. AFIS Lab Replacement, AFIS Data System Replacement, and AFIS Admin Staff Move expenditure lines refer to operating transfers to existing approved capital projects.

Reserve Notes:

Rainy Day Reserve set at 60 days of operating expenses.

**2019-2020 1st Omnibus Financial Plan
Best Starts For Kids (BSK) / 000001480**

Category	2017-2018 Actuals	2019-2020 Adopted	2019-2020 Estimated	2021-2022 Projected	2023-2024 Projected
Beginning Fund Balance	49,183,044	69,798,138	92,986,521	29,763,851	
Revenues					
Local	127,741,793	140,053,968	140,053,968	75,271,131	
Other	1,865,885	1,430,000	1,430,000	750,000	
Total Revenues	129,607,678	141,483,968	141,483,968	76,021,131	-
Expenditures					
Salaries, Wages & Benefits	(2,318,450)	(3,897,124)	(3,557,124)	(2,011,000)	
Supplies	(118,145)	(240,235)	(240,235)	(120,115)	
Other Operating Charges	(12,013,409)	(28,340,846)	(35,281,025)	(18,843,134)	
Central Rates	(1,495,098)	(1,908,355)	(1,873,355)	(983,000)	
Interfund Transfers	(69,859,097)	(133,991,664)	(163,754,898)	(70,300,155)	
Total Expenditures	(85,804,201)	(168,378,224)	(204,706,637)	(92,257,404)	-
Estimated Underexpenditures					
Other Fund Transactions					
Total Other Fund Transactions	-	-	-	-	-
Ending Fund Balance	92,986,521	42,903,882	29,763,851	13,527,578	-
Reserves					
Youth and Family Homelessness Reserve (YFHP)	(6,700,852)	(565,000)	(565,000)	-	
Reserve for Committed Projects	(36,328,414)	(25,429,832)	(12,139,965)		
Expenditure Reserve	(42,806,905)	(2,877,531)			
Rainy Day Reserve (60 days)	(7,150,350)	(14,031,519)	(17,058,886)	(15,376,234)	
Total Reserves	(92,986,521)	(42,903,882)	(29,763,851)	(15,376,234)	-
Reserve Shortfall	-	0	0	1,848,656	-
Ending Undesignated Fund Balance	-	-	-	-	-

Financial Plan Notes

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

2017-2018 Actual Revenues and Expenditures are from EBS as of 2/22 before the Adjustment period is closed.

2019-2020 Adopted Budget ties to PBCS; 2019-2020 Estimated includes the impact of the proposed supplemental appropriation.

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

Revenue Notes:

- Levy revenues extend through 2021 only. Other revenue includes interest on the fund balance.

Expenditure Notes: N/A

Reserve Notes:

- The Reserve for committed projects reflects amounts that will be awarded to contracts that will be carried forward to the next Biennium's budget, appropriation authorized by ordinances 18207, 18239, 18287, 18378, and 18409, 18544, and 18569 plus additional reserves for expenditures included in the BSK Implementation Plan.

The Rainy Day reserve represents 60 days of estimated expenditures.

Updated by DCHS Finance on February 22, 2019.

**2019-2020 1st Omnibus Financial Plan
DCHS TECHNOLOGY CAPITAL FUND / 000003240**

Capital Improvement Program (CIP) Budget

	2017-2018 Carryforward (YE ITD Balance)	2019-2020 Adopted Budget and Proposed Supplementals	2019-2020 Total (Balance + Budget)	2021-2022 Projected	2023-2024 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	-	-	-	-	-
Revenue Acct #38753/DCHS	-	9,445,400	9,445,400	-	-
	-	-	-	-	-
Total Capital Revenue	\$ -	\$ 9,445,400	\$ 9,445,400	\$ -	\$ -
Capital Appropriation:					
DCHS CORE	-	(2,160,000)	(2,160,000)	-	-
DCHS Client Management Tool	-	(1,625,000)	(1,625,000)	-	-
DCHS IMC Phase 2	-	(5,660,400)	(5,660,400)	-	-
	-	-	-	-	-
Total Capital Appropriation	\$ -	\$ (9,445,400)	\$ (9,445,400)	\$ -	\$ -

CIP Fund Financial Position

	2017-2018 Actuals	2019-2020 Budget Estimate	2019-2020 Biennial to Date Actuals	2019-2020 Estimated	2021-2022 Projected	2023-2024 Projected
Beginning Fund Balance		-	-	-	-	-
Capital Funding Sources						
Revenue Acct #39753/DCHS	-	3,785,000	-	9,445,400	-	-
	-	-	-	-	-	-
Total Capital Revenue	\$ -	\$ 3,785,000	\$ -	\$ 9,445,400	\$ -	\$ -
Capital Expenditures						
DCHS CORE		(2,160,000)	-	(2,160,000)	-	-
DCHS Client Management Tool		(1,625,000)	-	(1,625,000)	-	-
DCHS IMC Phase 2		-	-	(5,660,400)	-	-
		-	-	-	-	-
Total Capital Expenditures	\$ -	\$ (3,785,000)	\$ -	\$ (9,445,400)	\$ -	\$ -
Other Fund Transactions						
		-	-	-		
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Designated to Current Projects*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves						
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Financial Plan Notes

CIP Budget Notes:

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

2017-2018 Carryover column reflects the inception to date project budget balances at the end of the 2017-2018 biennium.

2019-2020 Adopted Budget ties to adopted projects in PIC and includes proposed supplemental items.

2019-2020 Total Budget sums the carryover budget and the adopted/revised budget.

Revenue Notes:

Appropriation Notes:

CIP Fund Financial Position:

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

Biennial to Date (BTD) expenditures and revenue reflect EBS totals for budgetary accounts as of the most recent closed month.

2017-2018 Actuals reflect the biennium ending figures and are consistent with EBS reporting.

2019-2020 Budget Estimate reflects estimated figures reported in the Adopted Financial Plan.

2019-2020 Estimated reflects the best estimate for the biennium based on actuals, including proposed supplementals.

Outyear revenue projections and expenditure estimates are based on the most recent projections and reflect current project plans.

Revenues Notes:

Expenditure Notes:

Reserve Notes:

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

**2019-2020 1st Omnibus Financial Plan
Community Services Operating Fund/000001421**

Category	2017-2018 Actuals	2019-2020 Adopted Budget	2019-2020 Estimated	2021-2022 Projected	2023-2024 Projected
Beginning Fund Balance	1,170,236	51,764	33,950	58,712	88,320
Revenues					
Federal	10,802	-			
Local	71,971	-	1,571,918		
General Fund	9,543,000	10,093,000	10,093,000	9,384,046	9,900,169
Interfund Transfers	2,783,386	2,855,911	4,460,911	4,668,698	4,024,726
Other	19,080	24,000	24,000	25,368	26,763
Total Revenues	12,428,239	12,972,911	16,149,829	14,078,112	13,951,658
Expenditures					
Salaries, Wages & Benefits	(2,357,542)	(3,004,498)	(3,004,498)	(3,053,949)	(3,258,564)
Supplies	(22,639)	(57,998)	(57,998)	(61,304)	(64,676)
Other Operating Charges	(8,921,686)	(8,806,651)	(11,983,569)	(9,793,288)	(9,431,169)
Central Rates	(698,430)	(541,976)	(541,976)	(572,327)	(609,528)
Interfund Transfers	(642,865)	(537,027)	(537,027)	(567,637)	(598,857)
Total Expenditures	(12,643,162)	(12,948,149)	(16,125,067)	(14,048,505)	(13,962,793)
Estimated Underexpenditures					
Other Fund Transactions					
Prior Period Adjustment	(921,363)				
Total Other Fund Transactions	(921,363)	-	-	-	-
Ending Fund Balance	33,950	76,526	58,712	88,320	77,184
Reserves					
Total Reserves	-	-	-	-	-
Reserve Shortfall	-	-	-	-	-
Ending Undesignated Fund Balance	33,950	76,526	58,712	88,320	77,184

Financial Plan Notes

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

2017-2018 Actual Revenues and Expenditures are from EBS as of 3/12 before the adjustment is closed.

2019-2020 Adopted Budget ties to PBCS and Ordinance 18835.

2019-2020 Estimated includes the impact of proposed supplementals.

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

Revenues Notes: General Fund revenue based on current General Fund allocation; Interfund transfers based on Administrative Overhead charged to other DCHS funds for central administration expenses and includes Document Recording Fees transferred from the HCD fund for Emergency Shelter Services; Other revenue includes calculated interest based off of fund balance multiplied by investment pool rate.

Other Fund Transaction Notes: Fund 1421 used to receive a share of the sales and use tax revenue from the state until 12/31/2014. However, a year-end 2015 accrual for this revenue was erroneously made in early 2016 for \$921,363, This incorrectly overstated fund balance, and a reversing entry was posted by FBOD in December 2018.

Reserve Notes: This fund is not required to have a reserve

Updated by DCHS staff 3/13/2019

**2019-2020 1st Omnibus Financial Plan
Employment and Education Resources Fund /000002240**

Category	2017-2018 Actuals	2019-2020 Adopted Budget	2019-2020 Estimated	2021-2022 Projected	2023-2024 Projected
Beginning Fund Balance	1,632,847	517,093	179,714	29,741	23,946
Revenues					
Federal	5,671,080	4,561,589	4,561,589	4,561,589	4,561,589
State	1,545,174	1,785,000	1,785,000	1,885,000	1,935,000
General Fund	7,618,005	7,522,000	7,522,000	7,950,754	8,388,046
Intragovernmental	594,635	541,680	541,680	572,556	604,046
Interfund Transfers	5,507,719	4,165,956	4,165,956	4,403,415	4,645,603
Interfund Transfers - BSK	8,922,339	15,919,780	18,019,780	15,981,607	16,860,596
Other	940,207	790,000	790,000	790,000	790,000
Total Revenues	30,799,160	35,286,005	37,386,005	36,144,921	37,784,880
Expenditures					
Salaries, Wages & Benefits	(11,340,748)	(12,286,159)	(12,286,159)	(12,794,664)	(13,651,906)
Supplies	(110,738)	(95,250)	(95,250)	(100,679)	(106,217)
Participant Cost	(1,475,020)	(1,172,506)	(1,172,506)	(1,239,339)	(1,307,502)
Contracted Services	(15,124,654)	(18,425,543)	(20,525,543)	(18,365,949)	(18,826,076)
Central Rates	(4,201,133)	(3,456,520)	(3,456,520)	(3,650,085)	(3,887,341)
Total Expenditures	(32,252,293)	(35,435,978)	(37,535,978)	(36,150,716)	(37,779,042)
Estimated Underexpenditures					
Other Fund Transactions					
Total Other Fund Transactions	-	-	-	-	-
Ending Fund Balance	179,714	367,120	29,741	23,946	29,783
Reserves					
Rainy Day Reserve (60 days)	(850,352)	(652,353)	(652,353)	(651,245)	(657,066)
Total Reserves	(850,352)	(652,353)	(652,353)	(651,245)	(657,066)
Reserve Shortfall	670,638	285,234	622,613	627,299	627,283
Ending Undesignated Fund Balance	-	-	-	-	-

Financial Plan Notes

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

2017-2018 Actuals reflect actual revenue and expenditures through 3/13/19, before the close of the 2018 adjustment period.

2019-2020 Adopted Budget ties to PBCS and Ordinance 18835.

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

2019-2020 Estimated includes the impact of proposed supplementals.

Revenues Notes:

Federal revenue decreases from the 2017-2018 biennium due to Workforce Innovation and Opportunity Act (WIOA) and Operator grant reductions.

Interfund Transfers includes revenues from the Best Starts for Kids (BSK) Levy; Veterans, Seniors and Human Services Levy (VSHSL); and the Mental Illness and Drug Dependency (MIDD) Funds. Increase in Interfund Transfers from 2017-2018 to 2019-2020 is primarily because of increased Best Starts for Kids (BSK) revenue for two full years of contracts. 2017-2018 included only partial year contracts, most of which were executed in late 2017.

Expenditure Notes:

2019-2020 adopted participant costs are lower than 2017-2018 due to the reduction in the WIOA grant as well as setting targets for participant cost expenses in 2019-2020 to manage the financial health of the fund.

Increases in contracted services is mostly from BSK for two full year contracts in 2019-2020.

Contracted services are reduced in the 2021-2022 and 2023-2024 biennia to reflect a future need to reduce expenditures to maintain positive fund balance. Decisions about specific program reductions will be made in future years as needed.

Reserve Notes:

This fund carries a 60-day Rainy Day Reserve on expenditures, except those backed by General Fund, BSK, or other interfund transfers.

The financial plan was updated by DCHS employees on 02/20/19

**2019-2020 Financial Plan 1st Omnibus
Flood Control District Contract/000001561**

Category	2017-2018 Actuals²	2019-2020 Adopted Budget³	2019-2020 Estimated⁴	2021-2022 Projected⁴	2023-2024 Projected⁴
Beginning Fund Balance¹	3,312	-	-	-	-
Revenues					
Flood Control Reimbursement	18,129,557	20,607,101	20,612,323	21,603,719	22,956,937
Inter-County River Improvement Fund	46,000	94,850	94,850	35,396	-
Miscellaneous	91,004				
Capital Program Revenues ⁵	88,899,217	116,334,269	222,602,657	123,419,031	130,935,250
Total Revenues	107,165,778	137,036,220	243,309,830	145,058,146	153,892,187
Expenditures					
Snoqualmie/SF Sky River Basin	(477,627)	(237,142)	(237,142)	71,991	76,375
Green River Basin	(871,525)	(779,080)	(779,080)	(826,526)	(876,861)
Cedar River Basin ⁶	(269,977)	108,115	108,115	114,699	121,684
White River Basin ⁶	(155,770)	103,738	103,738	110,056	116,758
Countywide Policy And Progs	(2,223,674)	(3,725,260)	(3,725,260)	(3,952,128)	(4,192,813)
Central Costs	(5,969,384)	(6,366,625)	(6,371,857)	(6,754,352)	(7,165,693)
Countywide Technical Services	(2,121,379)	(3,471,002)	(3,471,002)	(3,682,386)	(3,906,643)
Pgrm Mgt, Finance, Contracting, Admin	(2,287,851)	(2,395,039)	(2,395,039)	(2,540,897)	(2,695,637)
Asset Management Maintenance	(3,121,697)	(2,309,698)	(2,309,698)	(2,450,359)	(2,599,585)
Capital Strike Team ⁶	(265,765)	9,711	9,711	10,302	10,930
Flood Warning Center	(336,718)	(627,431)	(627,431)	(665,642)	(706,179)
Pump Station Operations	(173,117)	(1,012,228)	(1,012,228)	(1,073,873)	(1,139,272)
Total Expenditures⁷	(18,274,484)	(20,701,941)	(20,707,173)	(21,639,115)	(22,956,937)
Estimated Underexpenditures					
Other Fund Transactions					
Capital Fund Expenditures ^{7,8}	(88,970,760)	(116,334,274)	(116,334,274)	(123,419,031)	(130,935,250)
Capital Balance Adjustment ¹²	76,154				
2017-18 Capital Carryover ⁹			(106,268,383)		
Total Other Fund Transactions	(88,894,606)	(116,334,274)	(222,602,657)	(123,419,031)	(130,935,250)
Ending Fund Balance¹⁰	-	5	-	-	-
Reserves					
Total Reserves	-	-	-	-	-
Reserve Shortfall	-	-	-	-	-
Ending Undesignated Fund Balance	-	5	-	-	-

Financial Plan Notes

¹ Beginning Balance is consistent with the 2016 FBOD fund balance memo and the GL-30 for year-end 2018.

² 2017-2018 Actuals reflect actuals expenditures through 3/13/19, before the close of the 2018 adjustment period.

³ 2019-2020 Adopted budget is consistent with Ordinance #18835.

⁴ Expenditure notes:

⁵ Flood Control District revenues that are intended to reimburse the FCD Capital Contract fund 3571 for expenditures incurred.

⁶ Labor is loaned-out to the capital program; positive budgets are a result of loan-out that is inclusive of a 3rd burdened rate collected to recover overhead costs within the fund.

⁷ The total budget request is equal to Operating (1561) and Capital Fund (3571) Expenditures.

⁸ Capital expenditures reflect proposed appropriation in each biennium based on the proposed CIP in June 2018.

⁹ Manual carryover of unused capital appropriation from 2017-18 biennium.

¹⁰ This fund operates on a reimbursement basis. Flood Control District practice has been to keep all reserves in the District fund (190010010) and reimburse the County's contract fund for all expenditures not covered by other revenue sources.

¹¹ 2019 actuals reflect expenditures through 3/13/19.

¹² Adjustments made to remove the effects of the balance from the capital subfund 3571, ensuring the fund balance line reflects only fund 1561.

This plan was updated by Steve Klusman on 3/15/2019.

2019-2020 1st Omnibus Financial Plan
KCIT Enterprise Fund and Bond Sub Funds | 000003771, 000003775, 000003776

Capital Improvement Program (CIP) Budget

	2017-2018 Carryforward (YE ITD Balance)	2019-2020 Adopted & Supplementals	2019-2020 Total (Balance + Budget)	2021-2022 Projected	2023-2024 Projected
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	#REF!	(4,000,000)	#REF!	-	-
Project Revenue (Dept Transfers, Rates)	#REF!	(2,030,146)	#REF!	-	-
Project Revenue (Dept Transfers) - 2019 2nd Omnibus	-	(4,893,249)	(4,893,249)	-	-
Bond Proceeds - Prev Issuances	18,563,760	-	18,563,760	-	-
Bond Proceeds - 2019-2020 Biennial	-	22,743,423	22,743,423	-	-
Bond Proceeds - 2019 1st Omnibus	-	5,400,000	5,400,000	-	-
Total Capital Revenue	#REF!	\$ 17,220,028	#REF!	\$ -	\$ -
Capital Appropriation:					
Prior Appropriation - GF Project Group	(28,014,523)	(22,743,423)	(50,757,946)	-	-
Prior Appropriation - DCHS Project Group	(4,578,640)	-	(4,578,640)	-	-
Prior Appropriation - DPH Project Group	(6,010,197)	-	(6,010,197)	-	-
Prior Appropriation - DES Project Group	(5,937,449)	-	(5,937,449)	-	-
Prior Appropriation - "Other" Project Group	(2,147,521)	-	(2,147,521)	-	-
2019-2020 Adopted	-	4,219,813	4,219,813	-	-
2019 1st Omnibus	-	(6,401,212)	(6,401,212)	-	-
2019 2nd Omnibus - Planned	-	7,704,794	7,704,794	-	-
Total Capital Appropriation	\$ (46,688,330)	\$ (17,220,028)	\$ (63,908,358)	\$ -	\$ -

CIP Fund Financial Position

	2017-2018 Actual	2019-2020 Biennial to Date Actuals	2019-2020 Estimated	2021-2022 Projected	2023-2024 Projected
Beginning Fund Balance	20,912,368	#REF!	#REF!	#REF!	#REF!
Capital Funding Sources					
Project Revenue (Dept Transfers, Rates)	#REF!	-	#REF!	-	-
Bond Proceeds - 2017B LTGO BOND SUB FUND	#REF!	-	-	-	-
Bond Proceeds - 2019	-	-	36,746,092	-	-
Misc Revenue	#REF!	6,826	-	-	-
Total Capital Revenue	#REF!	\$ 6,826	#REF!	\$ -	\$ -
Capital Expenditures					
Prior Appropriation - GF Project Group	(14,061,659)	(2,196,579)	(24,131,833)	(2,490,253)	-
Prior Appropriation - DCHS Project Group	(3,558,524)	(178,014)	(2,346,370)	-	-
Prior Appropriation - DPH Project Group	(1,774,628)	(37,069)	(799,253)	-	-
Prior Appropriation - DES Project Group	(11,754,292)	(30,347)	(666,520)	(141,357)	-
Prior Appropriation - "Other" Project Group	(897,260)	(72,712)	(1,189,349)	-	-
2019-2020 Biennial Project Request	-	-	(22,743,423)	-	-
2019 1st Omnibus	-	-	(6,057,000)	(3,343,000)	-
Total Capital Expenditures	\$ (32,046,363)	\$ (2,514,721)	\$ (57,933,748)	\$ (5,974,610)	\$ -
Other Fund Transactions					
BOND SALE EXPENSE	(82,054)	-	-	-	-
Ending Fund Balance	#REF!	#REF!	#REF!	#REF!	#REF!
Fund Balance designated to current projects*	#REF!	#REF!	#REF!	\$ -	\$ -
Reserves					
Refund - Completed/Cancelled Projects	(3,760,000)	-	-	-	-
Future Projects - Excess Rates	(652,636)	-	-	-	-
Future Projects - Excess Bond Proceeds	(1,133,891)	-	-	-	-
Total Reserves	\$ (5,546,527)	\$ -	\$ -	\$ -	\$ -
Projected Shortfall	#REF!	#REF!	#REF!	#REF!	#REF!
Ending Undesignated Fund Balance	#REF!	#REF!	#REF!	#REF!	#REF!

Financial Plan Notes

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

2017-2018 Carryover column reflects the actual the inception to date budget balances at the end of the 2017-2018 biennium from EBS report PA 103 and includes the latest approved disappropriations.

2019-2020 Adopted Budget is from Ordinance #18835.

2019-2020 Total Budget sums the carryover budget and the adopted budget, including planned supplementals.

Funding Sources Notes:

Bond Proceeds include transfers from the sub-funds (3775 and 3776)

Bond Proceeds 2019 assumes that excess bond proceeds will be applied toward future bond financing needs

Plan updated by Junko Keesecker of KCIT on 3/21/2019

**2019-2020 1st Omnibus Financial Plan
Public Health Operating Fund / 000001800**

Category	2017-2018 Actuals	2019-2020 Adopted	2019-2020 Estimated	2021-2022 Projected	2023-2024 Projected
Beginning Fund Balance	1,517,527	12,614,087	12,614,087	12,722,698	1,230,032
Revenues					
City of Seattle	46,370,011	48,546,749	50,480,886	51,894,351	53,347,393
Fees for Services	15,851,189	15,734,396	15,734,396	15,734,396	15,734,396
Grants	84,601,896	77,901,886	77,901,886	80,083,139	82,325,467
Intragovernmental	13,969,515	16,795,370	17,765,610	18,760,484	19,979,916
Medicaid Administration	6,766,025	6,716,704	6,716,704	6,716,704	6,716,704
Other Revenues	3,466,735	4,094,625	4,094,625	4,323,924	4,566,064
Patient Generated Revenue	72,843,770	70,527,090	70,527,090	70,527,090	70,527,090
State Flexible	24,596,235	24,595,572	24,595,572	24,595,572	24,595,572
KC General Fund Flexible	50,168,628	53,228,518	53,426,909	55,884,547	58,455,236
Best Starts for Kids Levy Revenue	45,054,019	84,371,000	107,988,436	112,955,904	118,151,876
HVMC Contract	10,000,000	9,931,574	9,931,574	9,931,574	9,931,574
Foundational Public Health Revenue	3,615,000	6,582,427	6,582,427	5,811,000	5,811,000
One time Revenues	2,048,953	-	-		
Total Revenues	379,351,976	419,025,911	445,746,115	457,218,685	470,142,286
Expenditures					
Personnel	(182,333,478)	(204,433,006)	(204,930,041)	(216,406,123)	(230,905,334)
Contracts	(107,845,268)	(138,014,050)	(163,977,449)	(168,896,772)	(173,963,676)
Overhead	(42,701,919)	(43,772,870)	(43,859,635)	(46,315,775)	(49,418,931)
Facilities and Motor Vehicle	(14,405,332)	(15,480,356)	(15,521,140)	(16,390,324)	(17,488,476)
Supplies and Office Equipment	(4,075,541)	(4,086,414)	(4,129,097)	(4,360,326)	(4,604,505)
Medical Supplies & Pharmaceuticals	(9,657,268)	(11,105,148)	(11,105,148)	(11,727,036)	(12,383,750)
Contingencies and Contras	-	2,500,000	2,500,000		
Other Expense	(5,958,913)	(4,614,994)	(4,614,994)	(4,614,994)	(4,614,994)
One time Expenditures	(1,277,696)		-		
Total Expenditures	(368,255,416)	(419,006,838)	(445,637,504)	(468,711,351)	(493,379,665)
GAAP Adjustments	-	-		-	-
Ending Fund Balance	12,614,087	12,633,160	12,722,698	1,230,032	(22,007,347)
Reserves					
Expenditure Reserve					
Cash Flow Reserve					
Rainy Day Reserve (30 days)	(10,741,065)	(11,025,498)	(11,102,356)	(11,712,934)	(12,366,360)
Total Reserves	(10,741,065)	(11,025,498)	(11,102,356)	(11,712,934)	(12,366,360)
Reserve Shortfall	-	-	-	10,482,902	34,373,707
Ending Undesignated Fund Balance	1,873,022	1,607,662	1,620,342	-	-

Financial Plan Notes

All financial plans have the following assumptions, unless otherwise noted in below rows. 2017-2018 Actuals reflect actual revenues and expenditures through 3/13/19, before the close of the 2018 adjustment period

2019-2020 Adopted Budget ties to PBCS; 2019-2020 Estimated includes the impact of the proposed supplemental appropriation.

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

Revenues Notes:

2019-2020 revenues include increased funding from the City of Seattle, State Foundational Public Health Services, Best Starts For Kids Levy, and Veterans, Seniors and Human Services Levy. The revenue budget also reflects a decline in Patient Generated Revenue and federal grants in 2019-2020.

Expenditure Notes: N/A

Reserve Notes:

The rainy day reserve was calculated using a 30 day expenditures average, adjusted for inter-County revenues, including KC General Fund, Best Starts for Kids, the Mental Illness and Drug Dependency fund, and the Veterans, Seniors and Human Services Levy.

This plan was updated by Laura Pitarys on 2/22/2019.