

Sheriff's Office AFIS - Fund 1220

	2007 Actual¹	2008 Adopted	2008 Estimated²	2009 Proposed	2010 Estimated	2011 Estimated
Beginning Fund Balance	7,015,000	2,448,147	11,570,401	11,429,729	11,796,301	8,087,231
Revenues						
Property Taxes ³	16,722,533	17,215,247	17,215,247	17,061,714	17,402,948	17,751,007
Interest ⁴	285,030	200,000	343,000	259,000	237,000	197,000
Total Revenues	17,007,563	17,415,247	17,558,247	17,320,714	17,639,948	17,948,007
Expenditures⁵						
Salaries and Benefits (51000, 51300) ⁶	(6,828,868)	(8,028,529)	(8,391,910)	(8,397,088)	(9,628,405)	(10,207,825)
Supplies and Services (52000, 53000)	(1,070,462)	(959,985)	(959,985)	(994,683)	(1,039,973)	(1,071,173)
Intergovernmental Services (55000, 55100, 58000)	(1,175,143)	(1,312,589)	(1,312,589)	(1,670,787)	(1,720,911)	(1,772,538)
City of Seattle	(2,651,636)	(3,202,360)	(3,202,360)	(3,402,620)	(3,677,751)	(3,861,639)
Capital (56000)	(726,053)	(719,104)	(719,104)	(708,135)	(337,979)	(348,118)
Contingencies (59400, 59800)		(204,394)	(204,394)	(637,583)		
Retroactive Pay			(405,731)			
Encumbrance Carryover			(2,463,983)			
New Generation AFIS / Palm Conversion				(1,048,246)	(4,477,000)	(1,037,000)
Live Scan Upgrade / Increase				(95,000)	(343,000)	(48,000)
Court Identification					(48,000)	(72,000)
Mobile Identification					(76,000)	(457,000)
Total Expenditures	(12,452,162)	(14,426,961)	(17,660,056)	(16,954,142)	(21,349,019)	(18,875,292)
Estimated Underexpenditures						
Other Fund Transactions						
Impaired Investment ⁶			(38,863)			
Total Other Fund Transactions	0	0	(38,863)	0	0	0
Ending Fund Balance	11,570,401	5,436,433	11,429,729	11,796,301	8,087,231	7,159,946
Less: Reserves & Designations						
Capital Contingency Reserve ⁷				(370,276)	(1,401,872)	(1,770,296)
Capital Reserve ⁸					(500,000)	(1,000,000)
Encumbrance Carryover	(2,463,983)					
Total Reserves & Designations	(2,463,983)	0	0	(370,276)	(1,901,872)	(2,770,296)
Ending Undesignated Fund Balance	9,106,418	5,436,433	11,468,592	11,426,025	6,185,359	4,389,650
Target Fund Balance⁹	1,672,253	1,721,525	1,721,525	1,706,171	1,740,295	1,775,101

Financial Plan Notes:

- 1 The 2007 Beginning Fund Balance is from CAFR. Expenditures and Revenues were derived from 14th Month ARMS.
- 2 The 2008 Estimated column includes one-time and on-going costs associated with the AFIS MOU labor settlement.
- 3 The 2009 Levy Rate has been decreased from \$0.047 to \$0.045 per \$1000 AV. Outyear property tax revenues are assumed to increase by 2%.
- 4 Interest rates were assumed to be 3.10% in 2008, 2.35% in 2009, 2.50% in 2010, and 2.70% in 2011.
- 5 Outyear expenditures assume 5% inflation for salaries and benefits and 3% inflation for all other costs. Salaries and benefits in the outyears include projected staffing increases in the AFIS Levy Plan.
- 6 At year end 2007 the county investment pool held investments that became impaired. This adjustment reflects an unrealized loss for these impaired investments.
- 7 The Capital Contingency Reserve is established to cover project cost overruns providing a 1.20 coverage ratio.
- 8 The Capital Reserve is established to cover equipment replacement in future years.
- 9 The target fund balance equals 10% of levy revenues.