



<b>Ending Undesignated Fund Balance</b>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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**Financial Plan Notes**

**CIP Budget:**

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- 2025 Ending Balance (Biennium ITD Balance) column reflects the best estimate of the inception to date budget balances and actual balances after 2025 is closed.
- 2026-2027 Budget is consistent with PIC for the 2026-2027 Final Adopted Budget.
- 2026-2027 Total (Balance + Budget) column sums the 2025 Ending Balance (Year End ITD Balance) column and the 2026 -2027 Budget column.
- Outyear projections should be consistent with PIC.

**Revenue Notes:**

- Revenues shown are equal to the budgeted expenditure. Revenues include new revenue and fund balance designated to projects.

**Appropriation Notes:**

**CIP Fund Financial Position:**

- All financial plans have the following assumptions, unless otherwise noted in below rows.
- Budget to Date (BTD) Actuals (expenditures and revenue) reflect March 2026 EBS totals for budgetary accounts as of the most recent closed month.
- 2025 Actuals column reflect amounts in EBS.
- 2026-2027 Estimated column reflects the best estimate for the biennium based on actuals and should be informed by the fund's s pending plan.
- Outyear revenue projections and expenditure estimates are based on the most recent projections and reflect current project plans. Outyear allocations for projects not requesting budget in this cycle are included in the financial plan.
- Parks plans to sunset Fund 3160 and no additional project revenue and expenditures are anticipated in the fund beyond 2026 -2027.

**Revenues Notes:**

- The 2025 Parks Operating Transfer of \$3M Estimated At Budget Adoption is business revenue from the Parks Operating to support electric vehicle infrastructure capital projects.

**Expenditure Notes:**

**Reserve Notes:**

- Reserves dedicated to budgeted 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.
- Reserves available for future projects are funds that are not dedicated to projects that are already appropriated.

Last Updated March 19, 2026 by Elka Peterson Horner (PSB) using data from PIC, and EBS.