

## **Fund Financial Plans:**

A six-year financial plan is included for major City funds. The six-year financial plans include information about fund revenues, expenditures, reserves and fund balances, covering the following milestones: 2011 actual results, 2012 adopted, 2012 revised, 2013 and 2014 proposed, and projections for 2015 – 2016. These funds allow the reader to see trends for major City funds.

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# Fund Financial Plans

## General Subfund Financial Plan (Subfund 00100)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	7,283	6,465	29,513	26,018	20,791	32,056	47,918
Technical Adjustments	(4,772)		(5,910)				
<b>Beginning Unreserved Fund Balance</b>	<b>2,512</b>	<b>6,465</b>	<b>23,603</b>	<b>26,018</b>	<b>20,791</b>	<b>32,056</b>	<b>47,918</b>
<b>Revenues</b>							
Property Taxes	254,240	257,624	258,942	260,501	270,033	275,802	285,608
Sales Tax	157,054	157,381	164,823	170,587	177,002	184,755	192,516
Business and Occupation Tax	168,781	175,344	181,605	188,668	199,462	211,503	224,151
Utility Tax	168,388	177,073	170,680	177,723	185,891	187,700	191,239
Other Taxes	15,545	10,122	13,950	13,877	15,555	15,854	15,873
Parking Meters	31,314	33,524	34,494	34,825	35,494	36,177	36,874
Court Fines and Forfeitures	31,389	36,080	32,263	33,711	34,699	34,451	34,451
Revenue from Other Public Entities	32,679	11,059	9,033	8,669	8,669	8,683	8,683
Service Charges & Reimbursements	39,953	36,542	38,340	38,484	39,427	39,824	40,174
Fund Balance Transfers (ERF, RSA, J&C, CRS-U)	10,214	9,807	9,807	2,174	637	640	640
Licenses, Permits, Interest Income and Other	16,816	15,181	16,717	16,572	19,528	19,109	19,433
<b>Total Revenues</b>	<b>926,374</b>	<b>919,738</b>	<b>930,654</b>	<b>945,790</b>	<b>986,398</b>	<b>1,014,497</b>	<b>1,049,641</b>
<b>Expenditures</b>							
Arts, Culture & Recreation	(142,321)	(143,884)	(143,884)	(146,505)	(154,564)	(160,869)	(164,819)
Health and Human Services	(52,311)	(54,352)	(54,352)	(57,469)	(59,533)	(60,822)	(62,093)
Neighborhoods & Development	(29,906)	(26,390)	(26,390)	(28,753)	(29,697)	(30,612)	(31,285)
Public Safety	(525,933)	(521,931)	(521,931)	(542,046)	(548,766)	(563,110)	(576,901)
Utilities and Transportation	(38,624)	(38,841)	(38,841)	(39,808)	(40,239)	(41,150)	(42,015)
Administration (1)	(101,992)	(115,447)	(115,447)	(117,537)	(119,188)	(121,888)	(126,062)
Debt Service	(11,116)	(13,092)	(13,092)	(13,694)	(16,773)	(17,121)	(15,812)
GF Subfunds, Judgement & Claims	(1,941)	(4,026)	(4,026)	(5,206)	(6,373)	(6,565)	(6,761)
Other Potential Spending Changes			(11,130)				
Mid-Year Reductions			5,897				
Carryforward Supplemental			(108)				
First Quarter Supplemental			(1,155)				
Second Quarter Supplemental			(15)				
Third Quarter Supplemental			(2,427)				
Stand Alone Ordinances			(1,338)				
<b>Future Reductions Needed</b>						<b>3,500</b>	<b>3,500</b>
<b>Total Expenditures</b>	<b>(904,145)</b>	<b>(917,962)</b>	<b>(928,239)</b>	<b>(951,018)</b>	<b>(975,133)</b>	<b>(998,635)</b>	<b>(1,022,249)</b>
Technical Adjustments	4,772						
<b>Ending Fund Balance</b>	<b>29,513</b>	<b>8,241</b>	<b>26,018</b>	<b>20,791</b>	<b>32,056</b>	<b>47,918</b>	<b>75,310</b>
<b>Reserves</b>							
Reserves Against Fund Balance	(876)	(8,213)	(4,821)	(16,183)	(31,968)	(47,796)	(75,065)
Reserves - Technical (Carryforward, etc)	(5,910)						
<b>Ending Unreserved Fund Balance</b>	<b>22,727</b>	<b>28</b>	<b>21,197</b>	<b>4,608</b>	<b>88</b>	<b>122</b>	<b>246</b>

## Fund Financial Plans

### Arts Account ( Fund 00140)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	716	220	536	172	329	402	478
Accounting Adjustments	(1)	-	-	-	-	-	-
<b><i>Beginning Unreserved Fund Balance</i></b>	<b>716</b>	<b>220</b>	<b>536</b>	<b>172</b>	<b>329</b>	<b>402</b>	<b>478</b>
<b>Revenues</b>							
Interest Earnings	10	12	12	15	20	20	20
Interest Increase / (Decrease)	0	-	-	-	-	-	-
Admissions Tax Allocation to OACA	4,176	4,967	4,967	4,398	4,439	4,577	4,719
General Fund				270	275	281	286
Langston Hughes Operating				71	71	72	74
<b><i>Total Revenues</i></b>	<b>4,186</b>	<b>4,979</b>	<b>4,979</b>	<b>4,754</b>	<b>4,805</b>	<b>4,950</b>	<b>5,099</b>
<b>Expenditures</b>							
Administrative Services	(322)	(384)	(384)	(412)	(424)	(437)	(450)
Cultural Partnerships	(2,690)	(3,043)	(3,043)	(2,875)	(2,945)	(3,034)	(3,125)
Community Development and Outreach Langston Hughes	(419)	(478)	(478)	(536) (774)	(553) (809)	(570) (833)	(587) (858)
Contract with DPR for Arts Programming 1st Qrt Supplemental	(934)	(1,144)	(1,144) (40)				
Encumbrances/Carry Forward			(255)				
<b><i>Total Expenditures</i></b>	<b>(4,365)</b>	<b>(5,050)</b>	<b>(5,344)</b>	<b>(4,597)</b>	<b>(4,732)</b>	<b>(4,874)</b>	<b>(5,020)</b>
<b><i>Ending Fund Balance</i></b>	<b>536</b>	<b>149</b>	<b>172</b>	<b>329</b>	<b>402</b>	<b>478</b>	<b>557</b>
<b>Reserves</b>							
Continuing Appropriations							
Operating Reserve	-	149	170	300	400	400	400
Encumbrances	303						
<b><i>Total Reserves</i></b>	<b>303</b>	<b>149</b>	<b>170</b>	<b>300</b>	<b>400</b>	<b>400</b>	<b>400</b>
<b><i>Ending Unreserved Fund Balance</i></b>	<b>233</b>	<b>-</b>	<b>2</b>	<b>29</b>	<b>2</b>	<b>78</b>	<b>157</b>

## Fund Financial Plans

### Cable Television Franchise Subfund (00160)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised <sup>2</sup>	2013 Proposed <sup>2</sup>	2014 Proposed <sup>2</sup>	2015 Projected <sup>1,2</sup>	2016 Projected <sup>1,2</sup>
Beginning Fund Balance	5,073	4,697	4,760	4,481	3,609	2,638	1,926
Accounting Adjustments	(8)		-	-	-	-	-
<b>Beginning Unreserved Fund Balance</b>	5,066	4,697	4,760	4,481	3,609	2,638	1,926
<b>Revenues</b>							
Franchise Fees	7,372	7,423	7,500	7,630	7,762	7,956	8,155
Misc. Revenues/Rebates <sup>3</sup>	17	9	356				
Interest Earnings	38	46	46	40	31	23	16
<b>Total Revenues</b>	7,428	7,478	7,902	7,670	7,793	7,979	8,171
<b>Expenditures</b>							
Finance and Administration	(290)	(300)	(300)	(374)	(386)	(401)	(418)
Technology Leadership and Governance	(276)	(265)	(265)	(314)	(321)	(334)	(348)
Technology Infrastructure	(1,426)	(1,412)	(1,412)	(1,571)	(1,662)	(1,729)	(1,799)
Office of Electronic Communication	(5,551)	(6,014)	(6,014)	(6,093)	(6,205)	(6,036)	(5,986)
Support to Library	(190)	(190)	(190)	(190)	(190)	(190)	(190)
Fund Deficit							554
<b>Total Expenditures</b>	(7,733)	(8,181)	(8,181)	(8,542)	(8,764)	(8,690)	(8,186)
<b>Ending Fund Balance</b>	4,760	3,994	4,481	3,609	2,638	1,926	1,911
<b>Reserves</b>							
Designation for Cable Programs	(2,287)	(1,614)	(1,583)	(873)	(234)	0.00	-
Cash Float & Revenue Projection Reserves	(1,160)	(1,227)	(1,227)	(1,281)	(1,315)	(1,304)	(1,311)
Equipment Replacement for Capital Acquisitions	(600)	(600)	(600)	(600)	(600)	(600)	(600)
<b>Total Reserves</b>	(4,047)	(3,441)	(3,410)	(2,755)	(2,149)	(1,904)	(1,911)
<b>Ending Unreserved Fund Balance</b>	713	553	1,071	854	489	22	0.00

**Assumptions:**

<sup>1</sup> Assumes 4% expenditure growth starting in 2015

<sup>2</sup> Assumes 1.73% Cable Franchise Fee growth in 2012, 2013, and 2014 and 2.5% thereafter

<sup>3</sup> 2012 Revenues Includes Broadstripe/Wave settlement and late fee payments in the amount of \$352K

## Fund Financial Plans

### Cumulative Reserve Subfund - REET II (Fund 00161)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	10,246	11,840	11,136	12,219	9,397	12,740	14,663
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	10,246	11,840	11,136	12,219	9,397	12,740	14,663
<b>Revenues</b>							
Real Estate Excise Taxes	15,101	14,462	18,077	18,020	20,195	23,229	25,253
<b>Total Revenues</b>	15,101	14,462	18,077	18,020	20,195	23,229	25,253
<b>Expenditures</b>							
Direct CRS Spending	(6,414)	(5,600)	(5,600)	(11,562)	(8,746)	(10,436)	(5,421)
CIP Supported Projects	(7,797)	(11,069)	(11,069)	(8,573)	(8,105)	(10,871)	(11,674)
ADA Projects		(325)	(325)	(708)			
<b>Total Expenditures</b>	(14,212)	(16,994)	(16,994)	(20,843)	(16,851)	(21,307)	(17,095)
<b>Ending Fund Balance</b>	11,136	9,308	12,219	9,397	12,740	14,663	22,821
<b>Reserves</b>							
Continuing Appropriation	(6,541)	(7,846)	(6,541)	(6,541)	(6,541)	(6,541)	(6,541)
Reserve for American Disabilities Act Projects					(90)	(840)	(1,590)
Reserve for Neighborhood (NSF) Projects					(1,100)	(2,100)	(3,100)
Reserve for Asset Preservation Projects						(150)	(6,500)
Fund Balance Target Reserve	(1,000)	(1,400)	(1,400)	(2,850)	(5,000)	(5,000)	(5,000)
<b>Total Reserves</b>	(7,541)	(9,246)	(7,941)	(9,391)	(12,731)	(14,631)	(22,731)
<b>Ending Unreserved Fund Balance</b>	3,595	62	4,278	6	9	32	90

## Fund Financial Plans

### Cumulative Reserve Subfund - REET I (Fund 00163)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	21,186	21,405	19,776	21,710	19,033	23,937	36,668
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	21,186	21,405	19,776	21,710	19,033	23,937	36,668
<b>Revenues</b>							
Real Estate Excise Taxes	15,065	14,462	18,077	18,020	20,195	23,229	25,253
<b>Total Revenues</b>	15,065	14,462	18,077	18,020	20,195	23,229	25,253
<b>Expenditures</b>							
Direct CRS Spending	(3,843)	(2,031)	(1,972)	(872)	(886)	(900)	(915)
CIP Supported Projects	(12,631)	(12,496)	(12,496)	(17,535)	(14,405)	(9,598)	(8,011)
ADA Projects		(1,675)	(1,675)	(2,292)			
<b>Total Expenditures</b>	(16,475)	(16,202)	(16,143)	(20,698)	(15,291)	(10,498)	(8,926)
<b>Ending Fund Balance</b>	19,776	19,666	21,710	19,033	23,937	36,668	52,996
<b>Reserves</b>							
Continuing Appropriation	(14,972)	(17,317)	(14,972)	(14,972)	(14,972)	(14,972)	(14,972)
Reserve for American Disabilities Act Projects					(3,678)	(5,928)	(8,178)
Reserve for Asset Preservation /Major Maintenance				(280)	(280)	(10,750)	(24,800)
Fund Balance Target Reserve	(1,000)	(2,250)	(2,250)	(3,750)	(5,000)	(5,000)	(5,000)
<b>Total Reserves</b>	(15,972)	(19,567)	(17,222)	(19,002)	(23,930)	(36,650)	(52,950)
<b>Ending Unreserved Fund Balance</b>	3,805	99	4,488	31	7	18	46



# Fund Financial Plans

## Cumulative Reserve Subfund - Unrestricted (Fund 00164)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	(4,933)	(3,912)	1,026	1,812	7,106	10,137	7,029
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	(4,933)	(3,912)	1,026	1,812	7,106	10,137	7,029
<b>Revenues</b>							
Grants/Levy/Donations/Other	9,789	4,431	3,887	4,555	4,379	2,954	1,594
Misc Revenues <sup>1</sup>	1,201	1,370	1,370	1,370	5,610	473	1,830
Property Sales	20,000			8,500			
General Fund Support		500	500	500	500	500	500
<b>Total Revenues</b>	30,990	6,301	5,757	14,925	10,489	3,927	3,924
<b>Expenditures</b>							
Direct CRS Spending	(1,199)	(1,148)	(1,148)	(1,099)	(579)	(74)	(74)
CIP Supported Projects	(3,832)	(3,822)	(3,822)	(6,032)	(4,379)	(3,461)	(2,110)
MOHAI Payment <sup>2</sup>	(20,000)			(2,500)	(2,500)	(3,500)	
Support to General Fund							
<b>Total Expenditures</b>	(25,032)	(4,970)	(4,970)	(9,631)	(7,458)	(7,035)	(2,184)
<b>Ending Fund Balance</b>	1,026	(2,581)	1,812	7,106	10,137	7,029	8,769
<b>Reserves</b>							
Continuing Appropriation	(5,698)	(6,087)	(5,698)	(5,698)	(5,698)	(5,698)	(5,698)
MOHAI Future Payments Reserve				(6,000)	(3,500)		
District Energy Investment Reserve				(350)	(350)	(350)	(350)
Transit Master Plan Investment Reserve <sup>3</sup>					(2,500)	(2,500)	(2,500)
<b>Total Reserves</b>	(5,698)	(6,087)	(5,698)	(12,048)	(12,048)	(8,548)	(8,548)
<b>Ending Unreserved Fund Balance</b>	(4,673)	(8,669)	(3,886)	(4,942)	(1,911)	(1,519)	221

**Assumptions:**

1) Includes Interest Earnings, Street Vacations, Parking Fees

2) The CRS-Unrestricted Subaccount was used to facilitate the distribution of the proceeds from the sale of McCurdy Park facilities formerly occupied by the Museum of History and Industry (MOHAI). In accordance with the settlement agreement between the City of Seattle and MOHAI, the City received \$20 million of sale proceeds in 2010 from the State and transferred this full amount to MOHAI. An additional \$20 million of McCurdy Park facilities sale proceeds from the State was received in 2011. From this second \$20 million payment, \$11.5 million was transferred to MOHAI in 2011, with the remaining \$8.5 million to be paid from the City to MOHAI in three annual installments between 2013 and 2015. The 2013 through 2015 payments are anticipated to be supported by land sale proceeds.

3) Transit Master Plan Investment Reserve. \$2.5 million is designated in 2014 for further implementation of the Transit Master Plan (TMP). The TMP identified the highest priority corridors for high capacity transit service (HCT) in Seattle. The 2013-2014 Proposed Budget completes funding for corridor analyses of each of the priority HCT corridors. The TMP Investment Reserve will provide local matching funds to continue the next phase of work on each of these corridors, which will focus on design, engineering and environmental review. It is expected that the Center City Connector will be the first corridor to reach this phase. The TMP Investment Reserve will help the City secure federal grant funding to complete planning work in these corridors.

## Fund Financial Plans

### Neighborhood Matching Subfund (00165)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	4,284	4,085	3,959	3,617	3,298	2,971	2,632
<b>Total Beginning Fund Balance</b>	<b>4,284</b>	<b>4,085</b>	<b>3,959</b>	<b>3,617</b>	<b>3,298</b>	<b>2,971</b>	<b>2,632</b>
<b>Revenues</b>							
Revenues (Support from General Fund)	2,939	2,779	2,779	2,991	3,066	3,189	3,316
Mid Year Cut/Underspend Requirement	(88)		(28)				
<b>Total Revenues</b>	<b>2,851</b>	<b>2,779</b>	<b>2,751</b>	<b>2,991</b>	<b>3,066</b>	<b>3,189</b>	<b>3,316</b>
<b>Expenditures</b>							
Large Projects	(1,239)	(1,197)	(1,198)	(1,221)	(1,250)	(1,300)	(1,352)
Management and Project Development (MPD)	(641)	(710)	(710)	(780)	(806)	(838)	(871)
Small and Simple Projects	(1,245)	(1,171)	(1,171)	(1,294)	(1,322)	(1,375)	(1,430)
Small Sparks Projects	(51)	(15)	(15)	(15)	(16)	(16)	(17)
<b>Total Expenditures</b>	<b>(3,176)</b>	<b>(3,093)</b>	<b>(3,093)</b>	<b>(3,311)</b>	<b>(3,393)</b>	<b>(3,528)</b>	<b>(3,670)</b>
<b>Ending Fund Balance</b>	<b>3,959</b>	<b>3,771</b>	<b>3,617</b>	<b>3,298</b>	<b>2,971</b>	<b>2,632</b>	<b>2,278</b>
<b>Reserves</b>							
Reserves for Encumbrances (Contracted)	(1,230)	(1,628)	(1,558)	(1,418)	(1,278)	(1,329)	(1,382)
Reserves for Contracting in Progress	(2,415)	(2,032)	(1,739)	(1,553)	(1,354)	(949)	(529)
<b>Total Reserves</b>	<b>(3,645)</b>	<b>(3,660)</b>	<b>(3,297)</b>	<b>(2,971)</b>	<b>(2,631)</b>	<b>(2,278)</b>	<b>(1,911)</b>
<b>Ending Unreserved Fund Balance</b>	<b>314</b>	<b>112</b>	<b>320</b>	<b>327</b>	<b>340</b>	<b>354</b>	<b>367</b>

**Notes:**

**2012 Revised:**

Assumed 1% Underspend directive to be reduction of Revenues from the General Fund to be taken up at the end of the year (see G15)  
Expenditures and Reserved for Encumbrances to be a % of the Funds Available During the Year (line 17)

**2013 and 2014 Proposed:**

Assumed Expenditures is the Adopted Expenditures  
Assumed 2013 Use of Fund Balance to be 2% of 2012; 2014 to be 2% of 2013

**2015 and 2016 Projected:**

Assumed 2015 Expenditure Budget to be 4% of 2014; 2016 4% of 2015  
Assumed Use of FB for 2014 to be 4% of 2013; 2015 4% of 2014; 2016 4% of 2015

## Fund Financial Plans

### Revenue Stabilization (Fund 00166)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	10,469	11,219	11,969	21,684	25,742	29,968	34,335
Accounting Adjustments		-	-	-	-	-	-
<b>Beginning Unreserved Fund Balance</b>	10,469	11,219	11,969	21,684	25,742	29,968	34,335
<b>Revenues</b>							
CY/Actual Budget Contribution	1,500	1,950	9,715	4,058	4,226	4,367	4,516
<b>Total Revenues</b>	1,500	1,950	9,715	4,058	4,226	4,367	4,516
<b>Expenditures</b>							
CY/Actual Budget Appropriations	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	11,969	13,169	21,684	25,742	29,968	34,335	38,851
<b>Reserves</b>							
Continuing Appropriations							
Operating Reserve							
Encumbrances							
<b>Total Reserves</b>	-	-	-	-	-	-	-
<b>Ending Unreserved Fund Balance</b>	11,969	13,169	21,684	25,742	29,968	34,335	38,851

## Fund Financial Plans

### Cumulative Reserve Subfund - South Lake Union Property Fund (00167)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	311	313	314	316	318	320	322
Accounting & Technical Adjustments							
<b><i>Beginning Unreserved Fund Balance</i></b>	311	313	314	316	318	320	322
<b><u>Revenues</u></b>							
Misc Revenue	3	2	2	2	2	2	2
<b><i>Total Revenues</i></b>	3	2	2	2	2	2	2
<b><u>Expenditures</u></b>							
Actual/Budgeted Spending							
<b><i>Total Expenditures</i></b>	0	0	0	0	0	0	0
<b><i>Ending Fund Balance</i></b>	314	315	316	318	320	322	324
<b><u>Reserves</u></b>							
Continuing Appropriation							
Designated for Transportation Purposes	(314)	(315)	(316)	(318)	(320)	(322)	(324)
<b><i>Total Reserves</i></b>	(314)	(315)	(316)	(318)	(320)	(322)	(324)
<b><i>Ending Unreserved Fund Balance</i></b>	0	0	0	0	0	0	0

## Fund Financial Plans

### Cumulative Reserve Subfund - Asset Preservation Fund (00168)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	6,123	6,469	5,518	4,348	4,598	4,848	5,178
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	6,123	6,469	5,518	4,348	4,598	4,848	5,178
<b>Revenues</b>							
Misc Revenue	4,061	4,050	4,050	4,050	4,050	4,050	4,050
<b>Total Revenues</b>	4,061	4,050	4,050	4,050	4,050	4,050	4,050
<b>Expenditures</b>							
Actual/Budgeted Spending	(4,665)	(5,220)	(5,220)	(3,800)	(3,800)	(3,720)	(3,720)
<b>Total Expenditures</b>	(4,665)	(5,220)	(5,220)	(3,800)	(3,800)	(3,720)	(3,720)
<b>Ending Fund Balance</b>	5,518	5,299	4,348	4,598	4,848	5,178	5,508
<b>Reserves</b>							
Continuing Appropriation	(4,032)	(4,977)	(4,032)	(4,032)	(4,032)	(4,032)	(4,032)
Large Expense Project Reserve	(1,487)	(322)	(317)	(567)	(817)	(1,147)	(1,477)
<b>Total Reserves</b>	(5,518)	(5,299)	(4,348)	(4,598)	(4,848)	(5,178)	(5,508)
<b>Ending Unreserved Fund Balance</b>	0	0	0	0	0	0	0

## Fund Financial Plans

### Cumulative Reserve Subfund - Street Vacation Fund (00169)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	86	955	305	(1,058)	(78)	5,142	5,225
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	86	955	305	(1,058)	(78)	5,142	5,225
<b>Revenues</b>							
Misc Revenue	661	980	436	980	5,220	83	1,440
<b>Total Revenues</b>	661	980	436	980	5,220	83	1,440
<b>Expenditures</b>							
Actual/Budgeted Spending	(443)	(1,189)	(1,799)				
<b>Total Expenditures</b>	(443)	(1,189)	(1,799)				
<b>Ending Fund Balance</b>	305	747	(1,058)	(78)	5,142	5,225	6,665
<b>Reserves</b>							
Continuing Appropriation	(481)	(624)	(1,871)	(1,871)	(1,871)	(1,871)	(1,871)
Designated for Transportation Purposes					(3,271)	(3,354)	(4,794)
<b>Total Reserves</b>	(481)	(624)	(1,871)	(1,871)	(5,142)	(5,225)	(6,665)
<b>Ending Unreserved Fund Balance</b>	(176)	123	(2,929)	(1,949)	0	0	0

## Fund Financial Plans

### Cumulative Reserve Subfund - Bluefield Habitat Preservation Fund (00178)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance		104	104	204	204	204	204
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>		104	104	204	204	204	204
<b>Revenues</b>							
Misc Revenue	104		100				
<b>Total Revenues</b>	104		100				
<b>Expenditures</b>							
Actual/Budgeted Spending							
<b>Total Expenditures</b>					0	0	0
<b>Ending Fund Balance</b>	104	104	204	204	204	204	204
<b>Reserves</b>							
Continuing Appropriation							
Designated for Transportation Purposes	(104)		(204)	(204)	(204)	(204)	(204)
<b>Total Reserves</b>	(104)		(204)	(204)	(204)	(204)	(204)
<b>Ending Unreserved Fund Balance</b>	<b>(0)</b>	104	(0)	(0)	(0)	(0)	(0)

## Fund Financial Plans

### Emergency Fund ( Fund 00185)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	45,501	43,921	44,101	44,101	43,537	44,425	45,992
<b>Beginning Unreserved Fund Balance</b>	45,501	43,921	44,101	44,101	43,537	44,425	45,992
<b>Revenues</b>							
CY/Actual Budget Contribution	0	385	0	0	889	1,566	2,062
<b>Total Revenues</b>	0	385	0	0	889	1,566	2,062
<b>Expenditures</b>							
CY/Actual Budget Appropriations	(1,400)		0	(565)			
<b>Total Expenditures</b>	(1,400)	0	0	(565)	0	0	0
<b>Ending Fund Balance</b>	44,101	44,306	44,101	43,537	44,425	45,992	48,053
<b>Reserves</b>							
Continuing Appropriations	(178)		(178)	(178)	(178)	(178)	(178)
Operating Reserve							
Encumbrances							
<b>Total Reserves</b>	(178)	0	(178)	(178)	(178)	(178)	(178)
<b>Ending Unreserved Fund Balance</b>	43,923	44,306	43,923	43,359	44,247	45,814	47,875



## Fund Financial Plans

### Transportation Master Fund (103XX)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	33,208	36,325	61,183	44,465	53,203	46,191	50,715
Accounting/Technical Adjustments	(661)						
<b>Revised Beginning Fund Balance</b>	<b>32,547</b>	<b>36,325</b>	<b>61,183</b>	<b>44,465</b>	<b>53,203</b>	<b>46,191</b>	<b>50,715</b>
<b>Revenues</b>							
Interest Earnings	118	-	-	-	-	-	-
BTG Employee Hours Tax	254	-	-	-	-	-	-
BTG Commercial Parking Tax (10%)	23,517	24,608	24,303	25,033	26,159	26,944	27,752
BTG Levy	40,325	40,694	40,694	41,487	42,221	43,247	43,779
Commercial Parking Tax (2.5%)	5,162	6,152	6,076	6,258	6,540	6,736	6,938
Vehicle License Fee	3,720	6,800	6,800	6,868	6,937	7,006	7,076
General Fund	39,119	37,636	37,402	38,669	39,072	40,635	42,261
Gas Tax	12,653	12,965	12,965	12,965	12,965	12,965	12,965
CRS - REET II	3,715	4,071	4,071	10,200	7,384	9,074	4,075
CRS - Street Vacation	443	1,189	1,189	-	-	-	-
CRS - Unrestricted - Proposition 2	1,260	1,074	1,074	1,026	505	256	-
Other Street Use & Curb Permit	11,488	5,352	5,352	6,774	7,282	7,573	7,876
Other Non-Business Licenses/Fees	1,169	917	917	1,119	953	991	1,031
Interlocal Grants	570	1,425	1,425	-	-	-	-
Private Reimbursements & Property Proceeds	56	5,750	5,750	1,000	14,900	15,200	25,945
Other Protective Inspection	-	960	960	1,220	1,316	1,369	1,423
Street Maintenance & Repair	129	954	954	742	765	796	828
Other Charges - Transportation	45,174	62,754	62,754	41,305	49,825	18,067	12,639
Federal Grants	23,530	16,868	16,868	12,898	13,030	-	-
State Grants	6,442	21,390	21,390	12,220	21,724	20,727	87,529
LTGO Bond Proceeds	41,150	30,978	30,978	34,301	15,004	25,336	-
Local Improvement District Bond Proceeds	-	-	-	-	-	42,500	77,000
Long-Term Intergovernmental Loan Proceeds	248	1,800	1,800	-	-	-	-
IF Architect/Engineering Services	-	354	354	1,290	400	-	-
IF Other Charges - Transportation	11,269	6,602	6,602	7,283	7,748	7,981	8,220
IF Capital Contributions & Grants	-	2,000	2,000	13,900	20,000	-	-
Seattle City Light Fund	-	2,207	2,207	2,320	2,400	1,000	1,000
Seawall Levy	-	-	-	43,700	78,000	120,250	48,000
To Be Determined - Capital	-	-	-	-	-	30,722	8,055
Other - Voter Approved Levies, etc.	2,586	-	-	-	-	-	-
Other	187	-	-	-	-	-	-
Emergency Subfund	37	-	-	-	-	-	-
Rubble Yard Property Proceeds	19,800	-	-	-	-	-	-
Finance General: Rubble Yard Reserve	-	-	-	4,050	3,155	-	-
<b>Total Revenues</b>	<b>294,121</b>	<b>295,500</b>	<b>294,886</b>	<b>326,626</b>	<b>378,285</b>	<b>439,377</b>	<b>424,392</b>

## Fund Financial Plans

### Transportation Master Fund (103XX)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
<b>Expenditures</b>							
Bridges & Structures	(7,003)	(7,721)	(7,721)	(7,479)	(7,719)	(7,950)	(8,189)
Department Management	429	(10,569)	(10,569)	(1,211)	(1,233)	(1,270)	(1,308)
Engineering Services	(2,020)	(1,625)	(1,625)	(2,234)	(2,155)	(2,220)	(2,287)
General Expense	(22,142)	(30,286)	(30,286)	(30,992)	(34,446)	(31,175)	(31,628)
Major Maintenance/Replacement (CIP)	(46,892)	(41,530)	(42,483)	(48,289)	(48,914)	(48,522)	(36,405)
Major Projects (CIP)	(84,106)	(99,352)	(99,352)	(129,602)	(195,969)	(210,796)	(234,401)
Mobility-Capital (CIP)	(39,151)	(46,482)	(46,482)	(20,902)	(16,412)	(52,117)	(21,177)
Mobility-Operations	(29,510)	(35,140)	(35,140)	(35,668)	(36,457)	(37,551)	(38,677)
ROW Management	(9,257)	(11,524)	(11,524)	(13,733)	(13,624)	(14,033)	(14,454)
Street Maintenance	(21,921)	(22,019)	(22,019)	(23,167)	(23,611)	(24,320)	(25,049)
Urban Forestry	(3,911)	(4,403)	(4,403)	(4,611)	(4,757)	(4,900)	(5,047)
<b>Total Expenditures</b>	(265,485)	(310,651)	(311,604)	(317,888)	(385,297)	(434,853)	(418,621)
<b>Ending Fund Balance</b>	61,183	21,173	44,465	53,203	46,191	50,715	56,486
<b>Reserves</b>							
Rubble Yard Reserve	(16,800)	(2,057)	(2,000)	-	-	-	-
Continuing Appropriations	(41,502)	(23,000)	(41,502)	(41,502)	(41,502)	(41,502)	(41,502)
<b>Total Reserves</b>	(58,302)	(25,057)	(43,502)	(41,502)	(41,502)	(41,502)	(41,502)
<b>Ending Unreserved Fund Balance</b>	2,881	(3,884)	963	11,701	4,689	9,213	14,984

Notes:

- Consistent with the 2012 Adopted Budget and 2013-2014 Proposed Budget, this plan assumes the use of one-time revenues to cover core services in 2013 and 2014. Beginning in 2015, this gap will need to be addressed either with new revenues, expenditure reductions, or a
- In order to balance to appropriations in the 2013-14 Proposed Budget, \$2.82 million in capital revenue from a source 'To Be Determined' that is shown in 2014 in the 2013-2018 Proposed CIP is not included in 2014 revenues or expenditures above.
- 2016 revenue and expenditure projections assume the renewal of the Bridging the Gap Levy.

## Fund Financial Plans

### The Seattle Public Library (10410)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	933	473	625	625	1,656	2,940	3,544
Accounting Adjustments	(7)						
<b>Beginning Unreserved Fund Balance</b>	<b>926</b>	<b>473</b>	<b>625</b>	<b>625</b>	<b>1,656</b>	<b>2,940</b>	<b>3,544</b>
<b>Revenues</b>							
Copy Services	40	60	60	60	60	60	60
Pay for Print	154	159	159	159	159	159	159
Fines/Fees	1,537	1,564	1,564	1,564	1,564	1,564	1,564
Parking - Central Library	289	300	300	300	300	300	300
Space Rental	146	150	150	150	150	150	150
Concessions Proceeds	3	3	3	3	3	3	3
Salvage Sales/Materials	62	50	50	50	50	50	50
Misc Revenue	3	3	3	3	3	3	3
Cable Franchise Fees	190	190	190	190	190	190	190
Library Levy -- Operating Support	0	0	0	14,082	13,942	13,773	13,760
General Subfund Support	46,857	49,325	49,325	48,044	50,131	52,136	54,222
<b>Total Revenues</b>	<b>49,281</b>	<b>51,804</b>	<b>51,804</b>	<b>64,605</b>	<b>66,552</b>	<b>68,388</b>	<b>70,461</b>
<b>Expenditures</b>							
City Librarian's Office	(806)	(1,030)	(1,030)	(1,008)	(1,039)	(1,081)	(1,124)
Human Resource	(1,173)	(1,038)	(1,038)	(1,074)	(1,111)	(1,155)	(1,202)
Information Technology	(3,209)	(3,242)	(3,242)	(5,527)	(4,908)	(5,010)	(5,180)
Administrative Services	(8,715)	(9,376)	(9,376)	(11,087)	(11,404)	(11,860)	(12,335)
Library Services Division	(35,679)	(37,118)	(37,118)	(44,876)	(46,806)	(48,678)	(50,625)
<b>Total Expenditures</b>	<b>(49,582)</b>	<b>(51,804)</b>	<b>(51,804)</b>	<b>(63,573)</b>	<b>(65,268)</b>	<b>(67,785)</b>	<b>(70,465)</b>
<b>Ending Fund Balance</b>	<b>625</b>	<b>473</b>	<b>625</b>	<b>1,656</b>	<b>2,940</b>	<b>3,544</b>	<b>3,540</b>
<b>Reserves</b>							
Encumbrances							
Known Liability	(115)	(372)	(115)	(115)	(115)	(115)	(115)
Levy Reserve for Future Use	0	0	0	(1,032)	(2,243)	(2,765)	(2,665)
<b>Total Reserves</b>	<b>(115)</b>	<b>(372)</b>	<b>(115)</b>	<b>(1,147)</b>	<b>(2,358)</b>	<b>(2,880)</b>	<b>(2,780)</b>
<b>Ending Unreserved Fund Balance</b>	<b>510</b>	<b>101</b>	<b>509</b>	<b>509</b>	<b>582</b>	<b>664</b>	<b>760</b>

## Fund Financial Plans

### Seattle Streetcar Fund (Fund 10810)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	(3,382)	(3,460)	(3,460)	(3,629)	(3,561)	(3,609)	(3,526)
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	<b>(3,382)</b>	<b>(3,460)</b>	<b>(3,460)</b>	<b>(3,629)</b>	<b>(3,561)</b>	<b>(3,609)</b>	<b>(3,526)</b>
<b>Revenues</b>							
Sponsorship Revenues	275	300	275	300	315	324	334
Farebox Recovery	112	95	116	119	123	126	130
FTA Funds	255	390	542	380	305	315	385
Donations	65						
Sound Transit Funds					4,910	5,057	5,209
<b>Total Revenues</b>	<b>707</b>	<b>785</b>	<b>933</b>	<b>799</b>	<b>5,653</b>	<b>5,823</b>	<b>6,058</b>
<b>Expenditures</b>							
South Lake Union Streetcar Operations and Maintenance	(658)	(878)	(1,068)	(731)	(790)	(683)	(698)
First Hill Streetcar Operations and Maintenance					(4,910)	(5,057)	(5,209)
<b>Total Expenditures</b>	<b>(658)</b>	<b>(878)</b>	<b>(1,068)</b>	<b>(731)</b>	<b>(5,700)</b>	<b>(5,740)</b>	<b>(5,907)</b>
<b>Pre-Adjustments Fund Balance</b>	<b>(3,333)</b>	<b>(3,553)</b>	<b>(3,595)</b>	<b>(3,561)</b>	<b>(3,609)</b>	<b>(3,526)</b>	<b>(3,375)</b>
Interest Expense	(25)	(52)	(34)				
Anticipated Underspend		10					
<b>Ending Fund Balance</b>	<b>(3,358)</b>	<b>(3,606)</b>	<b>(3,629)</b>	<b>(3,561)</b>	<b>(3,609)</b>	<b>(3,526)</b>	<b>(3,375)</b>

**Notes:**

Beginning with the 2013 Proposed Budget, Interest Expense is incorporated into the Streetcar Operations and Maintenance general expenditures line.

# Fund Financial Plans

## Seattle Center Fund (11410)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	1,896	1,874	711	735	337	250	160
<b>Revised Beginning Fund Balance</b>	<b>1,896</b>	<b>1,874</b>	<b>711</b>	<b>735</b>	<b>337</b>	<b>250</b>	<b>160</b>
<b>Revenues</b>							
Access (Monorail and Parking)	4,750	5,052	5,052	4,827	4,802	4,898	4,996
Administration	1,322	1,657	1,657	1,484	1,515	1,545	1,576
Campus Grounds (Rent & Leases)	1,758	2,109	2,109	1,776	2,178	2,222	2,266
Campus Commercial Events	1,126	1,302	1,302	1,234	1,215	1,239	1,264
Community Programs	80	411	411	308	308	315	321
Cultural Facilities (Rent & Leases)	1,410	1,265	1,265	1,557	1,514	1,544	1,575
Debt	139	136	136	135	126	129	132
Festivals	598	528	528	781	794	810	826
General Subfund Support	11,390	11,337	11,337	11,753	12,124	12,367	12,614
Judgment & Claims	932	932	932	603	705	719	734
KeyArena	5,873	5,807	5,807	7,008	7,383	7,530	7,681
McCaw Hall	3,911	3,950	3,950	4,082	4,125	4,207	4,292
<b>Total Revenues</b>	<b>33,287</b>	<b>34,486</b>	<b>34,486</b>	<b>35,547</b>	<b>36,789</b>	<b>37,524</b>	<b>38,275</b>
<b>Expenditures</b>							
Access (Monorail and Parking)	(1,102)	(1,135)	(1,135)	(1,209)	(1,249)	(1,274)	(1,300)
Administration	(7,465)	(6,921)	(6,921)	(6,893)	(7,170)	(7,314)	(7,460)
Campus Grounds	(11,542)	(11,560)	(11,560)	(11,679)	(12,045)	(12,286)	(12,532)
Campus Commercial Events	(922)	(942)	(942)	(892)	(946)	(965)	(985)
Community Programs	(1,978)	(2,037)	(2,037)	(2,060)	(2,078)	(2,120)	(2,162)
Cultural Facilities	(147)	(213)	(213)	(221)	(229)	(234)	(238)
Debt	(139)	(136)	(136)	(135)	(126)	(129)	(132)
Festivals	(822)	(715)	(715)	(1,482)	(1,506)	(1,536)	(1,566)
Judgment & Claims	(932)	(932)	(932)	(603)	(705)	(719)	(734)
KeyArena	(5,489)	(5,801)	(5,801)	(6,297)	(6,613)	(6,746)	(6,880)
McCaw Hall	(3,935)	(4,069)	(4,069)	(4,475)	(4,207)	(4,292)	(4,377)
<b>Total Expenditures</b>	<b>(34,472)</b>	<b>(34,462)</b>	<b>(34,462)</b>	<b>(35,945)</b>	<b>(36,876)</b>	<b>(37,614)</b>	<b>(38,366)</b>
<b>Ending Fund Balance</b>	<b>711</b>	<b>1,898</b>	<b>735</b>	<b>337</b>	<b>250</b>	<b>160</b>	<b>69</b>
<b>Reserves</b>							
McCaw Hall Reserves	1,257	1,087	1,200	700	600	600	600
Inventories		259					
<b>Total Reserves</b>	<b>1,257</b>	<b>1,346</b>	<b>1,200</b>	<b>700</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Ending Unreserved Fund Balance</b>	<b>(546)</b>	<b>552</b>	<b>(465)</b>	<b>(363)</b>	<b>(350)</b>	<b>(440)</b>	<b>(531)</b>
<b>Cash Adjustments</b>							
Leases in Arrears	(1,300)	(1,300)	(1,100)	(850)	(750)	(650)	(550)
<b>Estimated Cash Position</b>	<b>(1,846)</b>	<b>(748)</b>	<b>(1,565)</b>	<b>(1,213)</b>	<b>(1,100)</b>	<b>(1,090)</b>	<b>(1,081)</b>

# Fund Financial Plans

## Planning and Development Fund (15700)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	3,384	3,870	6,909	12,894	16,953	20,783	26,091
Accounting Adjustments	1,428						
<b>Beginning Unreserved Fund Balance</b>	4,812	3,870	6,909	12,894	16,953	20,783	26,091
<b>Revenues</b>							
Boiler	1,140	1,285	1,207	1,248	1,261	1,337	1,351
Building Development	19,923	18,716	23,199	23,892	24,139	25,590	25,954
Contingent Revenues - Unaccessed	0	6,620	0	6,620	6,620	6,620	6,620
Cum. Reserve Subfund-REET I - TRAO	85	155	96	153	157	162	167
Cum. Reserve Subfund-REET I - Design Commission	382	303	303	312	321	331	341
Cum. Reserve Subfund-Unrestricted - TRAO	33	76	59	73	76	78	80
Electrical	4,484	4,694	5,437	5,622	5,679	6,023	6,083
Elevator	2,572	2,769	2,867	2,965	2,995	3,176	3,208
General Fund	8,880	9,196	9,401	9,249	9,547	10,363	10,674
Grants/MOAs - All Else	930	412	663	288	296	306	314
SCL	594	0	0	0	0	0	0
Grants/MOAs - SPU MOA for Side Sewer & Drainage	1,081	1,137	1,092	1,125	1,159	1,194	1,229
Interest	105	50	103	100	100	100	100
Land Use	3,599	3,656	4,059	4,707	4,754	4,805	4,853
Other	1,405	1,300	1,526	1,579	1,594	1,691	1,708
Site Review	1,390	1,377	1,405	1,464	1,479	1,568	1,584
<b>Total Revenues</b>	46,601	51,745	51,416	59,397	60,176	63,344	64,266
<b>Expenditures</b>							
Annual Certification and Inspection	(4,150)	(3,980)	(4,159)	(4,030)	(4,159)	(4,284)	(4,413)
Code Compliance	(4,256)	(4,796)	(4,269)	(4,701)	(4,849)	(4,994)	(5,144)
Construction Inspections	(11,362)	(13,750)	(11,367)	(14,167)	(14,547)	(14,984)	(15,433)
Construction Permit Services	(13,611)	(17,544)	(14,571)	(19,436)	(19,929)	(20,527)	(21,142)
Department Leadership	-	-	-	-	-	-	-
Land Use Services	(3,493)	(4,258)	(4,130)	(4,712)	(4,852)	(4,997)	(5,147)
Planning	(7,242)	(5,464)	(5,846)	(5,730)	(5,914)	(6,091)	(6,274)
Process Improvements and Technology	(391)	(1,300)	(1,089)	(2,561)	(2,095)	(2,158)	(2,223)
<b>Total Expenditures</b>	(44,505)	(51,093)	(45,431)	(55,338)	(56,345)	(58,036)	(59,777)
<b>Ending Fund Balance</b>	6,909	4,522	12,894	16,953	20,783	26,091	30,580
<b>Reserves</b>							
Core Staffing	(1,104)	(754)	(760)	(1,764)	(3,771)	(6,984)	(9,504)
Process Improvements and Technology	(308)	(30)	(1,301)	(564)	(562)	(846)	(1,170)
<b>Total Reserves</b>	(1,412)	(784)	(2,061)	(2,328)	(4,334)	(7,830)	(10,674)
<b>Ending Unreserved Fund Balance</b>	5,497	3,738	10,833	14,625	16,450	18,261	19,906

## Fund Financial Plans

### Human Services Operating Fund (16200)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	6,467	4,275	5,160	3,453	1,740	672	255
Accounting Adjustments	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>6,467</b>	<b>4,275</b>	<b>5,160</b>	<b>3,453</b>	<b>1,740</b>	<b>672</b>	<b>255</b>
<b>Revenues</b>							
ARRA Grants	3,222	77	551	-	-	-	-
Contributions / Private Sources	151	116	316	110	110	138	166
Federal Grants	39,921	35,915	35,652	37,958	38,286	39,243	40,224
General Fund	51,494	54,352	54,352	57,469	59,533	61,914	64,391
Housing Levy	132	850	850	935	935	958	982
Interlocal Grants	912	580	804	724	724	742	761
Investment Earnings	35	80	80	100	100	103	105
State Grants	14,231	15,276	15,276	16,901	17,227	17,658	18,099
Utility Funds	1,265	1,341	1,341	1,399	1,399	1,434	1,470
<b>Total Revenues</b>	<b>111,363</b>	<b>108,587</b>	<b>109,222</b>	<b>115,597</b>	<b>118,314</b>	<b>122,190</b>	<b>126,198</b>
<b>Expenditures</b>							
Self-Sufficiency	(1,788)			-	-		
Domestic and Sexual Violence Prevention	(4,454)			-	-		
Early Learning and Family Support	(12,692)			-	-		
Community Facilities	(238)			-	-		
Youth Development and Achievement	(10,296)			-	-		
Aging and Disability Services - AAA	(37,149)	(32,777)	(33,020)	(35,348)	(36,180)	(37,127)	(38,099)
Community Support and Self-Sufficiency		(11,850)	(11,844)	(10,836)	(10,870)	(11,259)	(11,661)
Leadership and Administration	(7,382)	(7,286)	(7,740)	(9,065)	(9,232)	(9,389)	(9,357)
Public Health Services	(11,141)	(11,870)	(11,870)	(12,184)	(12,464)	(12,962)	(13,481)
Transitional Living and Support	(27,529)	(28,820)	(29,021)	(29,223)	(29,613)	(30,609)	(31,641)
Youth and Family Empowerment		(17,445)	(17,434)	(20,654)	(21,022)	(21,261)	(22,026)
<b>Total Expenditures</b>	<b>(112,669)</b>	<b>(110,048)</b>	<b>(110,929)</b>	<b>(117,310)</b>	<b>(119,382)</b>	<b>(122,607)</b>	<b>(126,265)</b>
<b>Ending Fund Balance</b>	<b>5,160</b>	<b>2,814</b>	<b>3,453</b>	<b>1,740</b>	<b>672</b>	<b>255</b>	<b>187</b>
<b>Reserves</b>							
Continuing Appropriations (Non-Grant Funded)	(86)	-	-	-	-	-	-
Mandatory Reserve for Child Care Bonus Funds	(2,693)	(1,407)	(1,407)	(907)	(407)	-	-
Other Mandatory Restrictions	(1,461)	(1,150)	(1,096)	(583)	(53)	-	-
Reserve for Cash Flow and Benefits/Paid Leave	(200)	(200)	(200)	(200)	(200)	(200)	(200)
<b>Total Reserves</b>	<b>(4,440)</b>	<b>(2,757)</b>	<b>(2,703)</b>	<b>(1,690)</b>	<b>(660)</b>	<b>(200)</b>	<b>(200)</b>
<b>Ending Unreserved Fund Balance</b>	<b>720</b>	<b>57</b>	<b>750</b>	<b>50</b>	<b>12</b>	<b>55</b>	<b>(13)</b>

## Fund Financial Plans

### Office of Housing Low-Income Housing Fund (16400)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	75,817	74,790	87,582	87,582	87,582	87,582	85,033
Carry Forward / Encumbrances	145						
<b>Total Beginning Fund Balance</b>	<b>75,962</b>	<b>74,790</b>	<b>87,582</b>	<b>87,582</b>	<b>87,582</b>	<b>87,582</b>	<b>85,033</b>
<b>Revenues</b>							
Property Tax Levy	18,644	17,972	17,972	17,969	17,969	17,969	17,969
State & Federal Weatherization Grants	5,440	3,250	3,250	5,250	5,299	3,750	3,750
Bonus Program/TDR Contributions	1,634	-	-	-	-	-	-
Investment Interest Earnings	202	877	877	4,602	4,602	2,102	2,102
Program Income - Miscellaneous*	4,040	6,502	6,502	11,244	11,244	4,744	7,244
Federal Grants - HOME Program	5,742	3,659	3,659	2,349	2,349	2,349	2,349
Local Grants - Weatherization	2,352	1,582	1,582	1,630	1,630	1,679	1,729
General Subfund Support	-	211	211	-	-	-	-
<b>Total Revenues</b>	<b>38,053</b>	<b>34,053</b>	<b>34,053</b>	<b>43,044</b>	<b>43,093</b>	<b>32,593</b>	<b>35,143</b>
<b>Expenditures</b>							
Homeownership and Sustainability - 16400	(11,365)	(7,837)	(8,052)	(10,115)	(10,163)	(10,212)	(10,263)
Multi-Family Production/Preservation-16400	(15,069)	(26,215)	(26,001)	(32,929)	(32,929)	(24,929)	(32,929)
<b>Total Expenditures</b>	<b>(26,434)</b>	<b>(34,053)</b>	<b>(34,053)</b>	<b>(43,044)</b>	<b>(43,093)</b>	<b>(35,142)</b>	<b>(43,192)</b>
<b>Ending Fund Balance</b>	<b>87,582</b>	<b>74,790</b>	<b>87,582</b>	<b>87,582</b>	<b>87,582</b>	<b>85,033</b>	<b>76,984</b>
<b>Reserved Fund Balances</b>							
Levy O&M Trust Funds	(26,395)	(20,515)	(26,395)	(26,395)	(26,395)	(27,088)	(27,088)
Housing Levy	(39,576)	(39,576)	(39,576)	(39,576)	(39,576)	(39,576)	(39,576)
South Lake Union Fund	(2,960)	(2,960)	(2,960)	(2,960)	(2,960)	(2,960)	(2,960)
REACH Trust Fund	(927)	(927)	(927)	(927)	(927)	(927)	(927)
Bonus Program Fundings	(16,693)	(10,813)	(16,693)	(6,500)	(2,300)	(2,300)	-
Reserved for Bridge and A&O Loans				(10,193)	(11,194)	(7,952)	(2,203)
<b>Total Reserves</b>	<b>(86,550)</b>	<b>(74,790)</b>	<b>(86,550)</b>	<b>(86,550)</b>	<b>(83,351)</b>	<b>(80,802)</b>	<b>(72,753)</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,032</b>	<b>-</b>	<b>1,032</b>	<b>1,032</b>	<b>4,231</b>	<b>4,231</b>	<b>4,231</b>

\* Does not include contingent bridge loan authority



## Fund Financial Plans

### Office of Housing Operating Fund (16600)

	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	702	1,118	1,703	1,760	1,288	396	11
<b>Total Beginning Fund Balance</b>	<b>702</b>	<b>1,118</b>	<b>1,703</b>	<b>1,760</b>	<b>1,288</b>	<b>396</b>	<b>11</b>
<b>Revenues</b>							
State & Federal Weatherization Grants	574	798	798	1,027	1,034	1,034	1,034
HOME Administration	457	407	407	261	261	261	261
Parking Lot Rents	27	27	27	27	27	27	27
Grants and Other	99	-	-	-	-	-	-
Multi-Family Tax Exemption Administration	344	73	80	80	80	80	80
Bonus Program Administration	330	1,001	792	278	0	0	0
City Light Administration	673	690	690	711	732	754	777
Property Tax Levy	1,938	1,656	1,656	1,810	1,810	1,810	1,810
Challenge Grant	0	0	66	66	66	-	-
Prior Year Savings	0	415	-	-	-	-	-
General Subfund Support	505	39	-	-	-	486	983
<b>Total Revenues</b>	<b>4,946</b>	<b>5,108</b>	<b>4,516</b>	<b>4,260</b>	<b>4,009</b>	<b>4,452</b>	<b>4,971</b>
<b>Expenditures</b>							
Administration and Management - 16600	(1,310)	(1,332)	(1,332)	(1,591)	(1,647)	(1,697)	(1,748)
Community Development - 16600	(500)	(551)	(551)	(544)	(563)	(522)	(538)
Homeownership and Sustainability - 16600	(1,019)	(1,308)	(1,308)	(1,341)	(1,387)	(1,338)	(1,379)
Multi-Family Production & Preservation - 16600	(1,116)	(1,267)	(1,267)	(1,257)	(1,303)	(1,280)	(1,318)
<b>Total Expenditures</b>	<b>(3,946)</b>	<b>(4,459)</b>	<b>(4,459)</b>	<b>(4,733)</b>	<b>(4,901)</b>	<b>(4,837)</b>	<b>(4,982)</b>
<b>Ending Fund Balance</b>	<b>1,703</b>	<b>1,767</b>	<b>1,760</b>	<b>1,288</b>	<b>396</b>	<b>11</b>	<b>-</b>
<b>Reserves</b>							
Underexpended Levy	(1,156)	(1,484)	(1,552)	(1,146)	(299)	(11)	
Grant Funding	(67)	(42)	(108)	(42)			
MFTE Administration Reserves	(254)	(141)					
Revenue Stabilization Reserve	(100)	(100)	(100)	(86)	(86)		
<b>Total Reserves</b>	<b>(1,577)</b>	<b>(1,767)</b>	<b>(1,760)</b>	<b>(1,274)</b>	<b>(385)</b>	<b>(11)</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>126</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>11</b>	<b>-</b>	<b>-</b>

## Fund Financial Plans

### 2004 Families & Education Levy (17856)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	15,184	13,731	14,232	1,400	1,400	1,400	1,400
Accounting Adjustments	(27)						
<b>Beginning Fund Balance</b>	<b>15,157</b>	<b>13,731</b>	<b>14,232</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
<b>Revenues</b>							
Property Tax	16,612	349	349				
Investment Earnings	136	269	269				
Unrealized Gains/Losses of Investments	9						
Medicaid Match Grant Revenue	202						
Supplemental Revenue-Medicaid Match			250				
<b>Total Revenues</b>	<b>16,959</b>	<b>618</b>	<b>868</b>	-	-	-	-
<b>Expenditures</b>							
Early Learning	(4,308)	(2,518)	(2,917)				
Family Support & Involvement	(2,622)	(2,096)	(2,541)				
Support for High Risk Youth	(1,284)	(902)	(1,100)				
Out of School Time	(3,030)	(1,991)	(2,012)				
Student Health	(4,353)	(2,776)	(2,776)				
Crossing Guards	(149)						
Administration & Evaluation	(804)	(506)	(784)				
Middle School Support	(1,336)	(991)	(1,169)				
Academic Improvement		(150)	(150)				
Revenue Backed Contracts-Medicaid Match Grant			(250)				
Q1 Supplemental-Medicaid Match							
<b>Total Expenditures</b>	<b>(17,884)</b>	<b>(11,931)</b>	<b>(13,699)</b>	-	-	-	-
<b>Ending Fund Balance</b>	<b>14,232</b>	<b>2,418</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
<b>Reserves</b>							
Encumbrances	(662)	(662)					
Continuing Projects	(2,401)	(1,756)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)
Reserve for out-year project spending	(11,169)						
<b>Total Reserves</b>	<b>(14,232)</b>	<b>(2,418)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(1,400)</b>	<b>(1,400)</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Notes:**

1) 2011 was the last year of tax collection for this 2004 Levy. Voters approved a new Levy in November 2011, and a new fund (17857) was created.

2) Encumbrance amounts = unspent balances on school-year contracts.

3) Continuing Projects refers to funding allocated to projects that are not encumbered. The 2013 continuing projects remaining balance (estimated at \$1.4 million) will be used to offset any revenue shortfalls at the conclusion of the Levy. Final actual revenue for the 2004 Levy is not yet known, as Fund 17856 will continue to collect delinquent property tax revenue beyond 2012.

4) 2012 revised expenditures are higher than 2012 Adopted amounts because prior year underspend that was carried forward into 2012 is being used to fund several projects that were not budgeted as part of the 2012 Adopted Budget. There may be some encumbrance balances that carry forward from 2012 into 2013, but these are not yet known and are therefore not reflected in this table.

## Fund Financial Plans

### 2011 Families & Education Levy (17857)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	-	-	-	24,383	32,571	36,878	38,777
Accounting Adjustments							
<b>Beginning Fund Balance</b>	-	-	-	24,383	32,571	36,878	38,777
<b>Revenues</b>							
Property Tax		31,659	31,659	32,195	32,565	32,917	33,257
Investment Earnings		264	264	573	682	908	895
<b>Total Revenues</b>	-	31,923	31,923	32,769	33,248	33,825	34,152
<b>Expenditures</b>							
Early Learning		(1,706)	(1,706)	(5,765)	(7,249)	(8,178)	(9,154)
Elementary		(1,394)	(1,394)	(4,610)	(5,759)	(6,965)	(8,234)
Middle Schools		(1,421)	(1,421)	(4,695)	(5,657)	(6,214)	(6,694)
High Schools		(831)	(831)	(2,547)	(2,605)	(2,719)	(2,946)
Health		(1,711)	(1,711)	(5,509)	(6,187)	(6,336)	(6,494)
Administration		(409)	(409)	(1,254)	(1,283)	(1,314)	(1,346)
Evaluation		(67)	(67)	(200)	(200)	(200)	(200)
<b>Total Expenditures</b>	-	(7,540)	(7,540)	(24,581)	(28,941)	(31,926)	(35,069)
<b>Ending Fund Balance</b>	-	24,383	24,383	32,571	36,878	38,777	37,860
<b>Reserves</b>							
Encumbrances							
Reserve for out-year project spending*		(24,383)	(24,383)	(32,571)	(36,878)	(38,777)	(37,860)
<b>Total Reserves</b>	-	(24,383)	(24,383)	(32,571)	(36,878)	(38,777)	(37,860)
<b>Ending Unreserved Fund Balance</b>	-	0	0	-	-	-	-

**Notes:**

2012 Endorsed originally included a \$6,000,000 placeholder for the 2011 Families and Education Levy. This was removed during the 2012 budget process and replaced with the amounts noted above.

\* The 2011 Levy funding plan assumed excess revenue to be earned in the first year that would fund projects in the later years of the Levy.

## Fund Financial Plans

### Fire Facilities Levy (Fund 34440)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Projected	2015 Projected	2016 Projected
Beginning Fund Balance	24,467	32,083	33,042	23,614	11,770	4,353	98
Accounting & Technical Adjustments	-	-	-				
<b>Revised Beginning Fund Balance</b>	24,467	32,083	33,042	23,614	11,770	4,353	98
<b>Revenue</b>							
Real & Personal Property Tax <sup>1</sup>	11,737	7,659	7,881	-	-	-	-
Interest Earnings	235	115	118	-	-	-	-
Unrealized Gains/Losses-Inv GASB31	29	-	-	-	-	-	-
Parking Revenues and Reimbursement for Soil	-	-	-	-	-	-	-
Federal Capital Contribution/Grant-Direct	524	-	5,599	-	-	-	-
Property Sales (anticipated)	-	1,000	1,248	770	-	-	-
<b>Total Revenues</b>	12,524	8,774	14,846	770	-	-	-
<b>Expenditures</b>							
Neighborhood Stations	(3,358)	(28,101)	(16,203)	(12,537)	(7,417)	(4,254)	(98)
Support Facilities	-	-	-	-	-	-	-
Emergency Preparedness	-	-	-	-	-	-	-
Marine Program	(591)	(5,865)	(8,072)	(76)	-	-	-
<b>Total Expenditures</b>	(3,950)	(33,966)	(24,275)	(12,614)	(7,417)	(4,254)	(98)
<b>Ending Fund Balance</b>	33,042	6,891	23,614	11,770	4,353	98	0
<b>Reserves</b>							
Continuing Appropriation	(48,658)	(5,835)	(24,383)	(11,770)	-	-	-
Anticipated Future Appropriation	-	-	-	-	(4,353)	(98)	0
<b>Total Reserves</b>	(48,658)	(5,835)	(24,383)	(11,770)	(4,353)	(98)	0
<b>Ending Unreserved Fund Balance</b>	(15,616)	1,056	(770)	0	0	0	0

<sup>1</sup> Revenues from the Fire Facilities Levy end in 2012.

## Fund Financial Plans

### Seattle City Light (Fund 41000)

	2011	2012	2012	2013	2014	2015	2016
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
<b>Beginning Cash Balance</b>	<b>197,133</b>	<b>303,937</b>	<b>374,598</b>	<b>306,744</b>	<b>331,189</b>	<b>298,758</b>	<b>306,359</b>
Carry Forward / Encumbrances / Adjustments	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Revised Beginning Cash Balance</b>	<b>197,133</b>	<b>303,937</b>	<b>374,598</b>	<b>306,744</b>	<b>331,189</b>	<b>298,758</b>	<b>306,359</b>
<b>Revenues</b>							
Retail Power Sales before Discounts	659,049	678,946	676,744	711,034	755,922	795,763	838,559
Revenue from RSA Surcharge	-	-	-	-	-	-	-
Wholesale Power, Net	98,450	60,471	51,018	90,000	85,000	85,000	75,000
Power Contracts	17,904	15,962	15,552	14,865	15,201	16,896	17,444
Power Marketing, Net	14,794	7,953	7,121	8,217	7,783	6,807	6,658
Other Outside Sources	33,058	34,512	34,512	29,988	30,766	29,988	30,756
Interest on Cash Accounts	5,582	5,378	5,540	7,628	9,215	13,604	16,134
Cash from (to) Rate Stabilization Account	-	41,619	-	-	-	-	-
Cash from Contributions	11,898	30,388	30,388	26,521	23,395	23,546	24,812
Cash from Bond Proceeds	153,726	212,762	153,726	212,762	235,530	217,765	162,983
<b>Total Revenues</b>	<b>994,460</b>	<b>1,087,990</b>	<b>974,600</b>	<b>1,101,014</b>	<b>1,162,812</b>	<b>1,189,371</b>	<b>1,172,346</b>
<b>Expenditures</b>							
Power Contracts	(258,108)	(266,099)	(264,735)	(269,038)	(276,575)	(280,848)	(287,540)
Production	(31,657)	(35,792)	(35,148)	(34,268)	(34,265)	(36,806)	(37,896)
Transmission	(8,855)	(9,659)	(9,659)	(11,278)	(10,617)	(10,494)	(10,804)
Distribution	(58,311)	(67,974)	(67,974)	(69,511)	(70,303)	(72,512)	(74,658)
Conservation	(3,744)	(11,572)	(11,572)	(4,814)	(4,869)	(5,022)	(5,170)
Customer Accounting	(29,061)	(30,601)	(30,601)	(36,230)	(36,643)	(37,794)	(38,913)
Administration	(58,740)	(64,926)	(64,926)	(69,807)	(70,602)	(72,820)	(74,975)
Rate Discounts	(6,949)	(7,011)	(8,508)	(9,057)	(9,606)	(10,908)	(12,269)
Uncollectable Accounts	(14,091)	(6,098)	(6,064)	(6,365)	(6,765)	(7,099)	(7,472)
Taxes and Franchise Payments	(73,613)	(78,044)	(77,359)	(81,315)	(86,206)	(90,191)	(93,804)
Debt Service	(142,080)	(172,815)	(169,612)	(172,844)	(189,643)	(205,551)	(216,414)
Capital Expenditures	(223,013)	(319,831)	(339,132)	(355,485)	(355,667)	(400,800)	(400,065)
Technical and Accounting Adjustments	91,228	(64,068)	42,835	43,446	(43,481)	49,074	128,751
<b>Total Expenditures</b>	<b>(816,994)</b>	<b>(1,134,489)</b>	<b>(1,042,455)</b>	<b>(1,076,569)</b>	<b>(1,195,243)</b>	<b>(1,181,771)</b>	<b>(1,131,228)</b>
<b>Ending Cash Balance</b>	<b>374,598</b>	<b>257,438</b>	<b>306,744</b>	<b>331,189</b>	<b>298,758</b>	<b>306,359</b>	<b>347,476</b>
<b>Reserves</b>							
Construction Account	(61,460)	-	-	(38,710)	-	-	-
Other Restricted Accounts	(16,237)	(28,027)	(37,257)	(73,733)	(94,309)	(127,383)	(157,444)
Operating Contingency Reserve	0	0	0	0	0	0	0
Rate Stabilization Account	(141,490)	(97,381)	(91,554)	(92,994)	(94,976)	(97,534)	(100,504)
	0	0	0	0	0	0	0
<b>Total Reserves</b>	<b>(219,187)</b>	<b>(125,408)</b>	<b>(128,810)</b>	<b>(205,437)</b>	<b>(189,285)</b>	<b>(224,917)</b>	<b>(257,948)</b>
	-	-	-	-	-	-	-
<b>Unreserved Ending Cash Balance</b>	<b>155,411</b>	<b>132,030</b>	<b>177,934</b>	<b>125,752</b>	<b>109,473</b>	<b>81,442</b>	<b>89,528</b>

# Fund Financial Plans

## Seattle City Light (Fund 41000)

(Cont'd)

The Financial Plan represents forecasted cash flows in the utility's Financial Planning Model used to evaluate City Light rate impacts, potential bond offerings, and the financial performance of the utility. The Financial Plan differs from the revenue and expenses shown in the 2013-2014 Proposed Budget in several ways, including:

Instead of restating published 2012 Adopted Budget figures, the 2012 Adopted column recalculates cashflow assumptions using the updated Financial Planning Model.

The Financial Plan shows Wholesale Revenue and Power Marketing Revenue as net of expenses, while the budget reflects the gross revenues and expenses of these functions.

The Financial Plan shows retail revenue as gross revenue, while the budget's Revenue Table shows retail revenue net of rate discounts to low-income customers.

The Financial Plan explicitly shows bond proceeds as a source of funds, while bond proceeds are embedded within the transfer line of the budget's Revenue Table.

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.

The Adopted 2012 Financial Plan projected 2012 net wholesale revenue based on the financial forecast as of 8/12/11, which was \$41.6 million lower than the RSA target amount of net wholesale revenue. Because of this shortfall, the 2012 Adopted Financial Plan projected \$4.2 million revenue from an RSA Surcharge in 2012. The 2012 Adopted Budget used the RSA target amount for net wholesale revenue (the Adopted 2012 Revenue Budget used the corresponding gross wholesale revenue amount which was \$63.1 higher than the 8/12/11 forecast), and assumed that there would be no RSA Surcharge revenue in 2012 and that the RSA cash balance would remain at the same level in 2012 as at 2011 year-end.

The Revised 2012 Financial Plan projects 2012 net wholesale revenue based on the financial forecast for the 2013/2014 rate proposal as of 7/5/2012, forecast version RRA\_2012\_Case03, that is \$51.1 million lower than the RSA target amount of net wholesale revenue used in the 2012 Adopted Budget. Despite this shortfall, no RSA surcharge is projected. This is because the Rate Stabilization Account began 2012 with a balance of \$141.5 million, large enough to absorb projected reductions in the RSA during 2012, as funds are transferred to Operating Cash each month, without letting the RSA fall to a level that would trigger a surcharge. The beginning RSA balance at the start of 2012 was \$141.5 million because \$40.5 million excess operating cash was transferred to the RSA at the end of 2011.

Financial Performance	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Average System Rate before Discounts (\$/MWh)	\$68.31	\$70.49	\$70.57	\$73.65	\$77.56	\$82.46	\$86.60
Rate Change from Prior Year (Systemwide)	4.3%	3.2%	3.2%	4.4%	5.6%	6.3%	5.0%
Retail Market Information							
Average Residential Monthly Bill (before discount)	\$53.39	\$54.97	\$55.09	\$57.46	\$60.47	\$63.96	\$67.11
Percentage Change	3.2%	2.8%	3.2%	4.3%	5.2%	5.8%	4.9%
Cash Financing of CIP							
In-Year Percentage	54%	33%	30%	25%	29%	27%	30%
2013-2018 Average Percentage	n/a	n/a	n/a	33%	33%	33%	33%
Debt Service Coverage	1.84	1.79	1.81	1.81	1.80	1.80	1.80

**Notes:**

The data source for 2011 Actuals for all Financial Performance indicators except for Debt Service Coverage is the forecast for the 2013/2014 rate proposal, forecast version RRA\_2012\_Case03.

Seattle City Light Annual Reports are the data sources for 2011 Actual Debt Service Coverage.

The Average Residential Monthly bill is reported as calculated in the financial forecast model Key Financial Indicators table, which assumes that average residential consumption is 710kWh.

# Fund Financial Plans

## Water Fund (Fund 43000)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
<b>OPERATING CASH</b>							
<b>Beginning Operating Cash Balance</b>	<b>8,434</b>	<b>7,120</b>	<b>7,224</b>	<b>7,345</b>	<b>7,561</b>	<b>7,774</b>	<b>7,675</b>
<b>Sources</b>							
<b>Income Statement Items (in order of IS)</b>							
Retail Water Sales	137,382	152,537	150,344	159,858	172,826	170,860	178,076
Wholesale Water Sales	43,750	47,574	47,574	47,268	47,103	46,802	48,812
Facilities Charges	281	2,199	2,199	2,199	2,747	2,747	2,747
Water Service for Fire Protection	6,681	7,052	7,052	7,591	8,207	8,114	8,457
Tap Fees	2,873	3,038	3,038	3,325	3,617	3,662	3,708
Other Operating Revenues	2,082	1,994	1,988	2,038	2,089	2,141	2,195
Build America Bond Interest Income	2,135	2,135	2,135	2,135	2,135	2,135	2,135
Rentals--Non-City	520	415	415	425	436	447	458
Other Non-Operating Revenue	555	379	379	384	389	394	399
Capital Grants and Contributions	2,001	1,854	1,854	1,883	1,916	1,964	2,012
Operating Grants	435	0	0	0	0	0	0
Transfers from Construction Fund	39,166	30,114	30,490	25,033	24,980	38,954	26,419
Investment Income (See Construction Fund)	0	0	0	0	0	0	0
Public Works Loan Proceeds	0	0	0	0	0	0	0
Inventory Purchased by SDOT	689	755	750	775	790	822	855
Op Transfer In - Rev Stab Subfund	1,523	0	0	0	0	0	0
Op Transfer In - Rev Stab Subfund - BPA Acct	100	0	0	0	0	0	0
Call Center Reimbursement from SCL	1,510	1,685	1,685	1,657	1,690	1,758	1,828
GF Reimb Abandoned Vehicles	50	0	0	56	57	58	60
Reimbursement for NS activities	46	41	41	42	43	44	45
<b>Total Sources</b>	<b>241,781</b>	<b>251,773</b>	<b>249,944</b>	<b>254,671</b>	<b>269,025</b>	<b>280,902</b>	<b>278,204</b>
<b>Uses</b>							
<b>CIP</b>							
Distribution	(14,282)	(15,194)	(15,194)	(19,778)	(20,394)	(22,741)	(24,085)
Habitat Conservation Program	(9,608)	(4,913)	(4,913)	(2,507)	(2,491)	(2,030)	(1,927)
Shared Cost Projects	(7,503)	(14,641)	(14,641)	(15,795)	(19,403)	(18,513)	(13,418)
Technology	(3,632)	(5,358)	(5,358)	(9,174)	(8,596)	(6,355)	(5,933)
Transmission	(78)	(1,343)	(1,343)	(1,703)	(3,076)	(3,137)	(3,195)
Water Quality & Treatment	(15,576)	(6,613)	(6,613)	(3,334)	(5,304)	(4,775)	(326)
Water Resources	(3,302)	(5,616)	(5,616)	(6,683)	(8,212)	(17,590)	(14,287)
Watershed Stewardship	(797)	(1,828)	(1,828)	(3)	(2)	(2)	(2)
<b>CIP Subtotal</b>	<b>(54,777)</b>	<b>(55,506)</b>	<b>(55,506)</b>	<b>(58,977)</b>	<b>(67,477)</b>	<b>(75,142)</b>	<b>(63,174)</b>
<b>Accomplishment Rate Adjustment</b>		<b>8,326</b>	<b>8,326</b>	<b>8,847</b>	<b>10,122</b>	<b>11,271</b>	<b>9,476</b>
<b>O&amp;M</b>							
Administration	(8,185)	(8,743)	(8,810)	(9,564)	(10,903)	(11,339)	(11,793)
Customer Service	(8,862)	(10,010)	(10,010)	(10,160)	(10,369)	(10,783)	(11,215)
General Expense	(128,449)	(136,550)	(136,550)	(137,784)	(143,333)	(149,066)	(155,029)
Other Operating	(43,171)	(47,754)	(47,754)	(48,225)	(48,922)	(50,878)	(52,914)
<b>O&amp;M subtotal</b>	<b>(188,668)</b>	<b>(203,058)</b>	<b>(203,125)</b>	<b>(205,732)</b>	<b>(213,526)</b>	<b>(222,067)</b>	<b>(230,949)</b>
<b>Total Uses</b>	<b>(243,445)</b>	<b>(250,238)</b>	<b>(250,305)</b>	<b>(255,863)</b>	<b>(270,881)</b>	<b>(285,937)</b>	<b>(284,648)</b>
<b>Adjustments</b>	454	(1,219)	482	1,408	2,069	4,936	6,745
<b>Ending Operating Cash Balance</b>	<b>7,224</b>	<b>7,435</b>	<b>7,345</b>	<b>7,561</b>	<b>7,774</b>	<b>7,675</b>	<b>7,977</b>

# Fund Financial Plans

## Drainage and Wastewater Fund (Fund 44010)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
<b>OPERATING CASH</b>							
<b>Beginning Operating Cash Balance</b>	<b>29,483</b>	<b>21,285</b>	<b>29,483</b>	<b>24,300</b>	<b>16,249</b>	<b>11,305</b>	<b>11,247</b>
<b>Sources</b>							
Wastewater Utility Services	206,644	211,886	209,113	228,359	226,369	224,617	230,183
Drainage Utility Services	67,580	75,129	74,947	80,644	88,704	97,366	108,894
Side Sewer Permit Fees	1,030	905	1,030	1,030	1,030	1,030	1,030
Drainage Permit Fees	248	214	248	248	248	248	248
Other Operating Revenues	86	53	88	91	94	97	101
GIS CGDB Corporate Support (N2408 and N2418)	1,590	1,171	1,171	1,111	1,138	1,184	1,231
GIS Maps & Publications (N2409 and 2419)	10	158	158	158	158	158	158
Parks & Other City Depts. (N4405)	73	511	511	511	511	511	511
SCL Fund (N4403)	719	339	339	339	339	339	339
SCL for ReLeaf	0	80	0	133	136	141	147
SDOT Fund (N4404)	2,457	3,571	3,571	1,969	1,993	2,038	2,085
GF - Various GIS & Eng Svcs (N4303 & N2418)	0	1,205	0	1,105	1,129	1,174	1,221
Investment Income (see Construction Fund)	0	0	0	0	0	0	0
Capital Grants & Contributions (excl. donated assets)	7,476	4,525	2,850	1,850	1,850	1,850	1,850
Operating Grants	2,310	315	841	841	841	841	841
Call Center Reimbursement from SCL	1,671	1,689	1,621	1,608	1,640	1,706	1,774
GF - Transfer In -- Restore Our Waters	0	0	0	0	0	0	0
Transfer from Construction Fund <sup>2</sup>	44,321	69,860	45,954	61,349	63,477	53,827	57,446
GF Reimbursement of Abandoned Vehicles	53	0	0	0	0	0	0
Build America Bond Interest Income	1,886	1,886	1,886	1,886	1,886	1,886	1,886
Technical Adjustments	0	0	0	0	0	0	0
<b>Total Sources</b>	<b>338,154</b>	<b>373,498</b>	<b>344,327</b>	<b>383,230</b>	<b>391,544</b>	<b>389,013</b>	<b>409,945</b>
<b>Uses</b>							
<b>CIP</b>							
Combined Sewer Overflow	(15,328)	(26,888)	(26,888)	(43,834)	(49,202)	(36,144)	(44,210)
Flooding, Sewer Back-up, and Landslides	(15,419)	(24,186)	(24,186)	(16,710)	(17,201)	(7,173)	(16,360)
Protection of Beneficial Uses	(3,379)	(4,800)	(4,800)	(5,108)	(5,142)	(4,323)	(5,222)
Rehabilitation	(8,878)	(12,623)	(12,623)	(9,190)	(8,770)	(9,950)	(12,850)
Sediments	(7,606)	(5,595)	(5,595)	(1,679)	(2,050)	(1,561)	(797)
Shared Cost Projects	(7,995)	(14,931)	(14,931)	(10,728)	(11,395)	(8,179)	(12,873)
Technology	(3,229)	(4,815)	(4,815)	(8,880)	(7,613)	(5,154)	(4,720)
<b>CIP Subtotal</b>	<b>(61,834)</b>	<b>(93,838)</b>	<b>(93,838)</b>	<b>(96,131)</b>	<b>(101,373)</b>	<b>(72,484)</b>	<b>(97,032)</b>
<b>Accomplishment Rate Adjustment</b>		9,384	9,384	14,420	10,137	7,248	9,703
<b>O&amp;M</b>							
General Expense	(212,847)	(219,634)	(219,634)	(238,079)	(240,739)	(250,368)	(260,383)
Administration	(4,687)	(5,594)	(5,632)	(5,136)	(6,248)	(6,498)	(6,758)
Customer Service	(6,202)	(7,426)	(7,426)	(7,350)	(7,507)	(7,807)	(8,119)
Other Operating	(46,402)	(51,117)	(51,117)	(53,671)	(54,825)	(57,018)	(59,299)
<b>O&amp;M Subtotal</b>	<b>(270,138)</b>	<b>(283,771)</b>	<b>(283,809)</b>	<b>(304,237)</b>	<b>(309,319)</b>	<b>(321,692)</b>	<b>(334,560)</b>
<b>Total Uses</b>	<b>(331,972)</b>	<b>(368,225)</b>	<b>(368,263)</b>	<b>(385,948)</b>	<b>(400,555)</b>	<b>(386,928)</b>	<b>(421,888)</b>
<b>Adjustments</b>	<b>(6,182)</b>	<b>(15,858)</b>	<b>18,752</b>	<b>(5,333)</b>	<b>4,067</b>	<b>(2,143)</b>	<b>11,869</b>
<b>Ending Operating Cash Balance</b>	<b>29,483</b>	<b>10,700</b>	<b>24,300</b>	<b>16,249</b>	<b>11,305</b>	<b>11,247</b>	<b>11,173</b>



## Fund Financial Plans

### Solid Waste Fund (Fund 45010)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
<b>OPERATING CASH</b>							
<b>Beginning Operating Cash Balance</b>	<b>10,252</b>	<b>8,203</b>	<b>18,533</b>	<b>14,021</b>	<b>20,924</b>	<b>21,688</b>	<b>17,672</b>
<b>Sources</b>							
Other Nonoperating Revenue	0	0	367	451	467	398	370
Transfer Fee - Out City	0	0	0	1,529	1,736	1,736	1,736
Operating Fees, Contributions and Grants	718	0	700	350	350	350	350
Residential Services	91,473	97,734	99,721	103,958	106,649	109,161	111,057
Commercial Services	46,693	46,933	48,231	49,377	50,091	50,614	50,934
Recycling and Disposal Station Charges	9,073	11,944	11,340	10,888	10,454	9,876	9,333
Comm'l Disposal (Longhaul) Charges	340	471	471	487	501	513	523
Other Operating Revenue	0	2	306	34	47	59	69
Recovery Fees/Yellow Pages	56	234	56	56	56	56	56
Landfill Closure Fee	0	0	0	0	0	0	0
Transfer Fee - In City	0	4,670	4,589	3,454	3,754	3,758	3,624
General Subfund - Operating Transfer In	0	0	0	0	0	0	0
Transfers from Construction Fund	44,048	16,946	13,958	10,686	32,038	28,389	21,238
GSF - Transfer In - Aband'd Vehicle Calls	40	0	0	0	0	0	0
KC Reimb for Local Hzrd Waste Mgt Prgm	2,625	2,418	2,625	2,625	2,625	2,625	2,625
Call Center Reimbursement from SCL	1,365	1,671	1,671	1,608	1,640	1,706	1,774
Recycling Processing Revenues	4,661	2,000	3,000	2,540	2,540	2,540	2,540
<b>Total Sources</b>	<b>201,091</b>	<b>185,023</b>	<b>187,036</b>	<b>188,043</b>	<b>212,947</b>	<b>211,783</b>	<b>206,228</b>
<b>Uses</b>							
<b>CIP</b>							
New Facilities	(40,891)	(13,845)	(13,845)	(8,888)	(32,077)	(35,162)	(23,012)
Rehabilitation and Heavy Equipment	(244)	(397)	(397)	(80)	(45)	(145)	(145)
Shared Cost Projects	(1,037)	(2,536)	(2,536)	(2,179)	(2,357)	(1,492)	(2,207)
Technology	(1,165)	(1,665)	(1,665)	(5,612)	(4,892)	(2,316)	(2,042)
<b>CIP Subtotal</b>	<b>(43,337)</b>	<b>(18,443)</b>	<b>(18,443)</b>	<b>(16,760)</b>	<b>(39,370)</b>	<b>(39,116)</b>	<b>(27,407)</b>
<b>Accomplishment Adjustment</b>	0	1,844	1,844	1,676	3,937	3,912	2,741
<b>O&amp;M</b>							
Administration	(4,521)	(5,180)	(5,201)	(4,536)	(5,023)	(5,224)	(5,433)
Customer Service	(10,890)	(13,310)	(13,310)	(12,969)	(13,146)	(13,671)	(14,218)
General Expense	(122,205)	(129,668)	(129,668)	(133,937)	(136,963)	(142,442)	(148,140)
Other Operating	(13,690)	(16,464)	(16,464)	(16,642)	(17,088)	(17,772)	(18,482)
<b>O&amp;M Subtotal</b>	<b>(151,306)</b>	<b>(164,622)</b>	<b>(164,643)</b>	<b>(168,083)</b>	<b>(172,220)</b>	<b>(179,109)</b>	<b>(186,273)</b>
<b>Total Uses</b>	<b>(194,643)</b>	<b>(181,221)</b>	<b>(181,242)</b>	<b>(183,168)</b>	<b>(207,653)</b>	<b>(214,313)</b>	<b>(210,939)</b>
<b>Adjustments</b>	1,833	(4,479)	(10,306)	2,027	(4,529)	(1,486)	2,803
<b>Ending Operating Cash Balance</b>	<b>18,533</b>	<b>7,526</b>	<b>14,021</b>	<b>20,924</b>	<b>21,688</b>	<b>17,672</b>	<b>15,764</b>

## Fund Financial Plans

### Pacific Parking Garage (Fund 46010)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected
Beginning Fund Balance	(1,322)	(3,256)	(3,225)	(4,881)	(4,881)	(4,881)
Accounting Adjustments						
<b>Beginning Unreserved Fund Balance</b>	<b>(1,322)</b>	<b>(3,256)</b>	<b>(3,225)</b>	<b>(4,881)</b>	<b>(4,881)</b>	<b>(4,881)</b>
<b>Revenues</b>						
Parking Revenue	7,207	7,621	7,846	7,979	8,113	8,277
City Parking Tax	(712)	(781)	(804)	(818)	(831)	(848)
Sales Tax	(564)	(593)	(611)	(621)	(632)	(645)
Interest earning and Other	6	6	6	6	6	6
General Subfund Support	0	0	0	2,813	2,032	2,083
<b>Total Revenues</b>	<b>5,937</b>	<b>6,253</b>	<b>6,437</b>	<b>9,359</b>	<b>8,688</b>	<b>8,873</b>
<b>Expenditures</b>						
AMPCO System Parking	(1,835)	(1,780)	(1,780)	(2,140)	(2,195)	(2,251)
B&O Tax	(41)	(43)	(43)	(44)	(45)	(47)
Condominium fees	(487)	(549)	(549)	(566)	(583)	(601)
Other	(290)	(369)	(369)	(1,087)	(267)	(209)
Debt Service	(5,187)	(5,352)	(5,352)	(5,522)	(5,597)	(5,765)
<b>Total Expenditures</b>	<b>(7,840)</b>	<b>(8,093)</b>	<b>(8,093)</b>	<b>(9,359)</b>	<b>(8,688)</b>	<b>(8,873)</b>
<b>Ending Fund Balance</b>	<b>(3,225)</b>	<b>(5,096)</b>	<b>(4,881)</b>	<b>(4,881)</b>	<b>(4,881)</b>	<b>(4,881)</b>

# Fund Financial Plans

## Finance and Administrative Services (Fund 50300)

Amounts in \$1,000s	2011	2012	2012	2013	2014	2015	2016
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	12,186	19,610	19,610	13,154	9,502	5,922	2,121
Accounting Adjustments							
<b>Beginning Unreserved Fund Balance</b>	<b>12,186</b>	<b>19,610</b>	<b>19,610</b>	<b>13,154</b>	<b>9,502</b>	<b>5,922</b>	<b>2,121</b>
<b>Revenues</b>							
External - Revenue and Consumer Affairs	1,399	1,450	1,671	2,221	2,303	2,303	2,303
External - Animal Shelter	1,785	1,279	1,279	1,725	1,715	1,715	1,715
External - Facilities	2,377	2,192	2,192	2,322	2,322	2,415	2,511
External - Fleets	3,731	956	873	0	-	-	-
External - Other Misc	643	671.94	672	955	930	930	930
External - Parking	1,718	2,091	2,091	1,803	1,803	1,803	1,803
Grants	789		-	0	-	-	-
Interest	264	280	280	184	184	184	184
Interfund - Facilities	56,840	57,754	57,754	58,939	59,534	61,916	64,392
Interfund - Fleet	40,070	44,271	44,271	46,154	46,327	48,180	50,107
Interfund - Other Misc	(7)	25	25	53	55	57	59
Interfund - Parking	585	698	698	726	786	786	786
Interfund_Capital Development and Construction Management	2,841	3,486	3,486	3,858	3,989	4,148	4,314
Interfund - Risk Management	1,353	1,397	1,397	1,489	1,537	1,599	1,663
Interfund - Economics & Fiscal Management	1,640	1,846	1,988	1,987	2,053	2,135	2,220
Interfund - Financial Services	10,969	12,156	12,156	12,259	12,646	13,152	13,678
Interfund - Business Technology	8,757	8,413	8,413	9,197	10,854	11,289	11,740
Interfund - Revenue & Consumer Affairs	1,281	1,257.022	1,357	1,583	1,638	1,703	1,771
Interfund - Contracting & Purchasing Services	2,893	3,234	3,314	4,310	4,460	4,638	4,824
Interfund - Animal Shelter	2,087	2,265	2,265	2,045	2,180	2,267	2,358
Interfund - Office of Constituent Services	1,348	2,549	2,594	2,738	2,876	2,991	3,111
Interfund -Capital Improvements (CIP subfund 50390)**		3,500	3,500	3,500	3,500	3,500	3,500
<b>Total Revenues</b>	<b>143,365</b>	<b>151,771</b>	<b>152,277</b>	<b>158,046</b>	<b>161,690</b>	<b>167,708</b>	<b>173,968</b>
<b>Expenditures</b>							
Budget and Central Services	(3,779)	(3,931)	(3,931)	(4,436)	(4,525)	(4,706)	(4,894)
Facility Operations	(61,951)	(65,819)	(66,343)	(64,720)	(65,253)	(67,863)	(70,578)
Fleet Services	(35,441)	(45,705)	(45,705)	(47,307)	(47,658)	(49,564)	(51,547)
Judgment and Claims	(362)	(362)	(362)	(191)	(223)	0	0
Capital Development and Construction Mgmt	(2,619)	(2,945)	(2,945)	(3,075)	(3,162)	(3,289)	(3,420)
Financial Services	(12,115)	(13,239)	(13,651)	(13,832)	(14,238)	(14,808)	(15,400)
Business Technology	(9,926)	(10,270)	(10,121)	(11,214)	(12,856)	(13,370)	(13,905)
Revenue and Consumer Affairs	(2,306)	(2,348)	(2,670)	(3,377)	(3,492)	(3,632)	(3,777)
City Purchasing and Contracting Services	(2,754)	(3,005)	(3,105)	(4,033)	(4,159)	(4,326)	(4,499)
Seattle Animal Shelter	(2,973)	(3,038)	(3,038)	(3,256)	(3,349)	(3,483)	(3,623)
Office of Constituent Services	(1,003)	(2,842)	(2,887)	(2,756)	(2,854)	(2,968)	(3,087)
Interfund transfers - Depts							
Interfund transfers - GF							
Capital Improvements (CIP subfund 50390)**		(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	(3,500)
<b>Total Expenditures</b>	<b>(135,229)</b>	<b>(157,004)</b>	<b>(158,258)</b>	<b>(161,697)</b>	<b>(165,270)</b>	<b>(171,509)</b>	<b>(178,229)</b>
			(154,758)				
<b>Ending Fund Balance</b>	<b>20,322</b>	<b>14,377</b>	<b>13,629</b>	<b>9,502.33</b>	<b>5,921.524</b>	<b>2,121</b>	<b>(2,140)</b>

## Fund Financial Plans

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
<b>Reserves</b>							
Continuing Appropriations							
Working Capital - Fleets	(712)	(475)	(475)				
Working Capital - Operations							
Working Capital - Financial and Technical Services							
Working Capital - Animal Shelter							
Working Capital - Constituent Services							
<b>Total Reserves</b>	(712)	(475)	(475)	0	0	0	0
<b>Ending Unreserved Fund Balance</b>	19,610	13,902	13,154	9,502	5,922	2,121	(2,140)

Notes:

\*\*Budget authority is appropriated in the CIP (A1GM1)

Includes Funds 50310, 50320, 50330, 50345, 50355, 50365

2012 Adopted Fund balance does not include non-spendable amounts of total fund balance.

# Fund Financial Plans

## Information Technology Fund (50410)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised <sup>1,5</sup>	2013 Proposed	2014 Proposed	2015 Projected <sup>6</sup>	2016 Projected <sup>6</sup>
Beginning Fund Balance	36,000	12,458	23,639	19,464	17,208	18,022	18,905
Accounting Adjustments	(19,457)						
<b>Beginning Unreserved Fund Balance</b>	<b>16,544</b>	<b>12,458</b>	<b>23,639</b>	<b>19,464</b>	<b>17,208</b>	<b>18,022</b>	<b>18,905</b>
<b>Revenues</b>							
Grant Revenues	852		1,452				
Cable Fund Revenues	7,543	7,991	7,991	8,352	8,574	8,500	8,550
Non-City Agency Revenues	2,076	1,547	1,547	431	440	458	476
City Agency Revenues (non GF)	21,113	17,830	17,785	18,207	18,420	21,521	22,177
City Agency Revenues (GF)	14,162	17,932	17,932	19,051	19,787	21,782	22,430
Sources to be Specified/Projects/Rate Billings	591	4,801	5,836	4,943	5,085	6,444	7,120
Interest Earnings	221						
Other <sup>2,3</sup>	7,688	(45)					
Bond Proceeds <sup>4</sup>				2,625	35,635	3,800	563
<b>Total Revenues</b>	<b>54,247</b>	<b>50,056</b>	<b>52,542</b>	<b>53,609</b>	<b>87,942</b>	<b>62,506</b>	<b>61,316</b>
<b>Expenditures</b>							
Finance & Administration BCL	(3,910)	(4,598)	(4,624)	(10,713)	(39,053)	(12,754)	(10,513)
Technology Leadership & Governance BCL	(2,080)	(1,972)	(1,972)	(2,021)	(2,066)	(2,149)	(2,235)
Technology Infrastructure BCL	(31,759)	(32,092)	(39,228)	(35,901)	(38,616)	(39,444)	(40,634)
Office of Electronic Communications BCL	(6,272)	(7,248)	(7,651)	(7,230)	(7,392)	(7,276)	(7,276)
Debt Service	(3,131)	(3,242)	(3,242)				
<b>Total Expenditures</b>	<b>(47,151)</b>	<b>(49,151)</b>	<b>(56,717)</b>	<b>(55,865)</b>	<b>(87,128)</b>	<b>(61,623)</b>	<b>(60,659)</b>
<b>Ending Fund Balance</b>	<b>23,639</b>	<b>13,362</b>	<b>19,464</b>	<b>17,208</b>	<b>18,022</b>	<b>18,905</b>	<b>19,563</b>
<b>Reserves</b>							
Continuing appropriation and Encumbrances	(1,180)						
Petty Cash, Inventories, and Prepaid Expenses							
Radio and Video Reserves	(11,398)	(8,583)	(8,335)	(9,630)	(10,716)	(11,776)	(12,833)
Rebates	(626)		(926)				
Cash Float	(3,939)	(3,764)	(5,720)	(4,062)	(3,344)	(4,163)	(4,299)
<b>Total Reserves</b>	<b>(17,143)</b>	<b>(12,348)</b>	<b>(14,981)</b>	<b>(13,692)</b>	<b>(14,060)</b>	<b>(15,938)</b>	<b>(17,132)</b>
<b>Ending Unreserved Fund Balance</b>	<b>6,496</b>	<b>1,015</b>	<b>4,483</b>	<b>3,516</b>	<b>3,963</b>	<b>2,967</b>	<b>2,431</b>

<sup>1</sup> Supplementals and Abandonments are incorporated into the expenditures lines in the following amounts:

2012 -- 3Q Abandonments : (\$200,445)

<sup>2</sup> Anticipated customer rebates

<sup>3</sup> One Time Revenues of \$7.7 mill in 2011 from Nextel associated with 800Mhz Radio Rebanding Project

<sup>4</sup> Bond funding for CIP

<sup>5</sup> Includes carry forward/encumbrances in expenditure lines

<sup>6</sup> Assumes 4% growth adjusted for one time revenues or expenditures

## Fund Financial Plans

### Fire Pension Fund (Fund 60200)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	11,430	10,451	10,876	11,011	10,674	10,337	10,436
Accounting Adjustments							
<b>Revised Beginning Fund Balance</b>	<b>11,430</b>	<b>10,451</b>	<b>10,876</b>	<b>11,011</b>	<b>10,673</b>	<b>10,337</b>	<b>10,435</b>
<b>Revenues</b>							
General Subfund	17,759	18,875	18,875	18,273	18,060	18,870	19,254
Fire Insurance Premium Tax	906	939	939	985	1,010	1,030	1,051
Medicare Rx Subsidy Refund	351		346	325	325	325	325
Actuarial Account Interest	85		67	96	98	99	99
<b>Total Revenues</b>	<b>19,101</b>	<b>19,814</b>	<b>20,227</b>	<b>19,679</b>	<b>19,493</b>	<b>20,324</b>	<b>20,729</b>
<b>Expenditures</b>							
Death Benefits	(11)	(15)	(15)	(15)	(15)	(15)	(15)
Medical Benefits Paid	(10,192)	(10,700)	(10,700)	(10,700)	(10,700)	(10,914)	(11,132)
Pension Benefits Paid	(8,890)	(8,889)	(8,889)	(8,700)	(8,500)	(8,670)	(8,844)
Administration	(562)	(585)	(488)	(602)	(614)	(627)	(639)
Transfer to Actuarial Account	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>(19,655)</b>	<b>(20,189)</b>	<b>(20,092)</b>	<b>(20,017)</b>	<b>(19,829)</b>	<b>(20,226)</b>	<b>(20,630)</b>
<b>Ending Fund Balance</b>	<b>10,876</b>	<b>10,077</b>	<b>11,011</b>	<b>10,673</b>	<b>10,337</b>	<b>10,435</b>	<b>10,534</b>
<b>Reserves</b>							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Actuarial Account	(9,576)	(9,577)	(9,643)	(9,740)	(9,837)	(9,935)	(10,034)
Rate Stabilization Reserve			(868)	(433)	-		
<b>Total Reserves</b>	<b>(10,076)</b>	<b>(10,077)</b>	<b>(11,011)</b>	<b>(10,673)</b>	<b>(10,337)</b>	<b>(10,435)</b>	<b>(10,534)</b>
<b>Ending Unreserved Fund Balance</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>

Notes: The Firefighters' Pension Fund is composed of a Contingency Reserve and the Actuarial Account Balance. City Financial Policy specifies a target fund balance of \$500,000 in the Contingency Reserve. The 2013 Proposed Budget included legislation that would continue the suspension of transfers into the Actuarial Account for 2013 and 2014. Prior to the 2013 Proposed Budget, these two fund reserves were not shown separately.

## Fund Financial Plans

### Police Pension Fund (Fund 60400)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	1,105	2,621	3,746	1,868	1,184	500	500
Accounting & Technical Adjustments	-	-	-	-	-	-	-
<b>Beginning Unreserved Fund Balance</b>	<b>1,105</b>	<b>2,621</b>	<b>3,746</b>	<b>1,868</b>	<b>1,184</b>	<b>500</b>	<b>500</b>
<b>Revenues</b>							
General Subfund	22,252	21,312	20,187	18,987	18,558	19,627	20,019
Police Auction Proceeds	123	120	120	116	117	119	122
Miscellaneous	963						
<b>Total Revenues</b>	<b>23,338</b>	<b>21,432</b>	<b>20,307</b>	<b>19,103</b>	<b>18,675</b>	<b>19,746</b>	<b>20,141</b>
<b>Expenditures</b>							
Death Benefits	(16)	(15)	(15)	(15)	(15)	(15)	(15)
Medical Benefits Paid	(11,659)	(13,000)	(13,000)	(12,500)	(12,750)	(13,005)	(13,265)
Pension Benefits Paid	(8,548)	(8,634)	(8,634)	(6,715)	(6,020)	(6,140)	(6,263)
Administration	(473)	(536)	(536)	(557)	(574)	(586)	(597)
<b>Total Expenditures</b>	<b>(20,696)</b>	<b>(22,185)</b>	<b>(22,185)</b>	<b>(19,787)</b>	<b>(19,359)</b>	<b>(19,746)</b>	<b>(20,140)</b>
<b>Ending Fund Balance</b>	<b>3,746</b>	<b>1,868</b>	<b>1,868</b>	<b>1,184</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Reserves</b>							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Rate Stabilization Reserve		(1,368)	(1,368)	(684)			
<b>Total Reserves</b>	<b>(500)</b>	<b>(1,868)</b>	<b>(1,868)</b>	<b>(1,184)</b>	<b>(500)</b>	<b>(500)</b>	<b>(500)</b>
<b>Ending Unreserved Fund Balance</b>	<b>3,246</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(1)</b>	<b>0</b>	<b>0</b>

## Fund Financial Plans

### Municipal Arts Fund (Fund 62600)

Amounts in \$1,000s	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected
Beginning Fund Balance	5,788	4,199	6,869	5,758	5,693	5,167	5,034
Accounting Adjustments	(11)	-	-	-	-	-	-
<b><i>Revised Beginning Fund Balance</i></b>	<b>5,777</b>	<b>4,199</b>	<b>6,869</b>	<b>5,758</b>	<b>5,693</b>	<b>5,167</b>	<b>5,034</b>
<b>Revenues</b>							
State Grant	-	-	-	-	-	-	-
Public Art Management Fees	196	186	186	186	186	186	186
Interest Earnings	56	100	100	70	70	70	70
Interest Increase / (Decrease)	6	-	-	-	-	-	-
1% for Art Revenues	2,367	2,018	2,018	2,149	1,755	2,200	2,200
Miscellaneous Revenues	210	9	9	9	9	9	9
<b><i>Total Revenues</i></b>	<b>2,835</b>	<b>2,312</b>	<b>2,312</b>	<b>2,414</b>	<b>2,020</b>	<b>2,464</b>	<b>2,464</b>
<b>Expenditures</b>							
Public Art Program	(1,743)	(2,324)	(2,324)	(2,480)	(2,546)	(2,597)	(2,649)
Quarterly Supplemental/Carryforward			(1,099)				
<b><i>Total Expenditures</i></b>	<b>(1,743)</b>	<b>(2,324)</b>	<b>(3,423)</b>	<b>(2,480)</b>	<b>(2,546)</b>	<b>(2,597)</b>	<b>(2,649)</b>
<b><i>Ending Fund Balance</i></b>	<b>6,869</b>	<b>4,187</b>	<b>5,758</b>	<b>5,693</b>	<b>5,167</b>	<b>5,034</b>	<b>4,850</b>
<b>Reserves</b>							
Operating Reserves							
Encumbrances	1,116	-	-	-	-	-	-
<b><i>Total Reserves</i></b>	<b>1,116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Ending Unreserved Fund Balance</i></b>	<b>5,753</b>	<b>4,187</b>	<b>5,758</b>	<b>5,693</b>	<b>5,167</b>	<b>5,034</b>	<b>4,850</b>