

Fund Financial Plans

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General Subfund (00100)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	57,843	36,573	53,587	55,314	70,902	129,507	210,118
Accounting Adjustments	-	-	-	-	-	-	-
Revised Beginning Fund Balance	57,843	36,573	53,587	55,314	70,902	129,507	210,118
Revenues							
Property Tax	268,745	271,288	271,677	281,692	291,509	302,906	308,964
Sales Tax	198,022	204,901	216,614	226,330	234,216	241,323	249,769
Business and Occupation Tax	206,313	216,680	221,048	231,199	240,855	250,536	259,305
Utility Tax	185,477	191,094	186,847	195,895	202,367	205,386	212,575
Other Taxes	15,437	16,266	16,106	23,192	23,652	24,074	24,917
Parking Meters	39,881	39,806	40,954	43,205	44,294	43,287	44,802
Court Fines and Forfeitures	29,531	30,188	25,838	29,153	30,086	30,086	31,139
Revenue from Other Public Entities	27,624	10,437	11,017	10,681	10,504	10,922	11,305
Service Charges & Reimbursements	50,037	42,861	44,514	47,252	46,408	47,508	49,171
Fund Balance Transfers (ERF, RSA, J&C, CRS-U)	3,374	3,061	3,061	2,772	1,218	1,237	1,280
Licenses, Permits, Interest Income and Other	20,030	16,405	18,282	19,621	22,132	23,078	23,885
less 2014 grants not in budget book	(16,715)	-	-	-	-	-	-
Total Revenues	1,027,758	1,042,987	1,055,958	1,110,991	1,147,239	1,180,343	1,217,112
Resources from Bond Proceeds	-	-	-	4,487	4,487	-	-
Total Resources	1,027,758	1,042,987	1,055,958	1,115,478	1,151,726	1,180,343	1,217,112
Expenditures							
Arts, Culture & Recreation	(155,848)	(161,361)	(161,779)	(170,007)	(172,472)	(174,973)	(177,510)
Health and Human Services	(66,525)	(66,698)	(79,123)	(83,664)	(84,877)	(86,108)	(87,356)
Neighborhoods & Development	(33,310)	(25,839)	(26,314)	(32,183)	(32,650)	(33,123)	(33,603)
Public Safety	(605,827)	(594,465)	(594,755)	(610,040)	(618,885)	(627,859)	(636,963)
Utilities and Transportation	(45,669)	(42,489)	(42,489)	(52,124)	(53,570)	(53,647)	(54,425)
Administration	(108,420)	(134,512)	(121,242)	(128,041)	(129,580)	(131,459)	(133,365)
Debt service	(16,334)	(14,625)	(14,625)	(16,460)	(17,798)	(18,256)	(17,962)
GF Subfunds	(16,795)	(8,125)	(7,787)	(7,372)	(4,972)	(4,392)	(4,466)
less 2014 grants not in budget book	16,715	-	-	-	-	-	-
First Quarter Supplemental	-	-	(2,962)	-	-	-	-
Second Quarter Supplemental	-	-	(632)	-	-	-	-
Third Quarter Supplemental	-	-	(8,390)	-	-	-	-
Fourth Quarter Supplemental	-	-	(1,850)	-	-	-	-
Other Adjustments	-	-	7,717	-	21,683	30,084	29,268
	(1,032,014)	(1,048,114)	(1,054,230)	(1,099,891)	(1,093,121)	(1,099,732)	(1,116,382)
Ending Fund Balance	53,587	31,446	55,314	70,902	129,507	210,118	310,847
Reserves							
End of year carry forward reserves	-	-	(12,988)	(12,988)	(12,988)	(12,988)	(12,988)
Planning reserve	-	-	(21,076)	(57,898)	(116,464)	(192,213)	(281,119)
Reserves against fund balance	-	(29,489)	-	-	-	-	-
Total Reserves	-	(29,489)	(34,064)	(70,888)	(129,452)	(205,201)	(294,107)
Ending Unreserved Fund Balance	53,587	1,957	21,250	14	55	4,917	16,740

Judgment and Claims Fund (00126)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	14,818	12,585	13,409	8,219	7,029	7,030	7,031
Accounting Adjustments	(178)	-	-	-	-	-	-
Beginning Unreserved Fund Balance	14,640	12,585	13,409	8,219	7,029	7,030	7,031
Revenues							
Miscellaneous Revenue	17	-	-	-	-	-	-
Payments from Utilities	2,928	7,782	7,782	7,782	7,782	7,782	7,782
Payments from GF Depts	8,022	4,439	4,439	8,156	9,180	9,180	9,180
General Fund Support	756	338	338	621	788	788	788
Total Revenues	11,722	12,559	12,559	16,559	17,750	17,750	17,750
Expenditures							
<i>Utilities</i>							
FAS Claims	(1,509)	(1,732)	(1,732)	(1,732)	(1,732)	(1,732)	(1,732)
LAW Judgments	(530)	(3,581)	(3,581)	(3,581)	(3,581)	(3,581)	(3,581)
LAW Litigation	(1,186)	(2,469)	(2,469)	(2,469)	(2,469)	(2,469)	(2,469)
Utilities Sub-total	(3,225)	(7,782)	(7,782)	(7,782)	(7,782)	(7,782)	(7,782)
<i>General Fund</i>							
FAS Claims	(1,089)	(2,378)	(2,378)	(2,378)	(2,378)	(2,378)	(2,378)
LAW Judgments	(6,288)	(2,909)	(2,909)	(2,909)	(2,909)	(2,909)	(2,909)
LAW Litigation	(1,261)	(3,270)	(3,270)	(3,270)	(3,270)	(3,270)	(3,270)
LAW Police Action	(1,036)	(1,307)	(1,307)	(1,307)	(1,307)	(1,307)	(1,307)
LAW General	(54)	(103)	(103)	(103)	(103)	(103)	(103)
General Fund Sub-total	(9,728)	(9,967)	(9,967)	(9,967)	(9,967)	(9,967)	(9,967)
Total Expenditures	(12,953)	(17,749)	(17,749)	(17,749)	(17,749)	(17,749)	(17,749)
Ending Fund Balance	13,409	7,395	8,219	7,029	7,030	7,031	7,032

Arts Account Subfund (00140)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	578	435	1,149	530	679	934	1,327
Accounting Adjustments	-	-	-	-	-	-	-
Revised Beginning Fund Balance	578	435	1,149	530	679	934	1,327
Revenues							
Admissions Tax Allocation to OACA	5,301	5,953	5,953	6,493	6,682	6,875	7,076
General Fund	551	-	-	-	-	-	-
Interest Earnings	16	20	20	20	20	20	20
Interest Increase/Decrease	5	-	-	-	-	-	-
Langston Hughes Operating	72	31	31	32	32	32	32
Misc Income	5	-	-	-	-	-	-
Rental Income from LHPAI Non-Profit	-	-	-	-	40	40	40
Total Revenues	5,950	6,004	6,004	6,545	6,774	6,967	7,168
Expenditures							
Administrative Services	(536)	(653)	(653)	(598)	(634)	(602)	(611)
Community Development and Outreach	(537)	(616)	(616)	(611)	(621)	(630)	(639)
Cultural Partnerships	(3,480)	(3,811)	(3,811)	(4,358)	(4,423)	(4,490)	(4,557)
Cultural Partnerships: Langston Hughes Non-Profit Contract	-	-	-	(400)	(406)	(412)	(418)
Langston Hughes Operating	(825)	(875)	(875)	(428)	(434)	(441)	(448)
Carry Forwards (inc. Encumbrances)	-	-	(668)	-	-	-	-
Total Expenditures	(5,378)	(5,955)	(6,623)	(6,396)	(6,519)	(6,574)	(6,673)
Ending Fund Balance	1,149	484	530	679	934	1,327	1,822
Reserves							
Encumbrances	(668)	-	-	-	-	-	-
Operating Reserve	(400)	(400)	(400)	(409)	(419)	(429)	(439)
Planning Reserve	-	(54)	(42)	(139)	(285)	(482)	(720)
Total Reserves	(1,068)	(454)	(442)	(548)	(704)	(911)	(1,160)
Ending Unreserved Fund Balance	81	30	88	131	230	416	662

Cable Television Franchise Subfund (00160)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	4,821	4,182	4,118	3,886	4,588	5,480	6,532
Accounting Adjustments	-	-	-	-	-	-	-
Beginning Unreserved Fund Balance	4,821	4,182	4,118	3,886	4,588	5,480	6,532
Revenues							
Franchise Fees ¹	8,186	8,406	8,480	9,185	9,414	9,650	9,746
PEG Support Fees ²	-	-	12	765	783	834	843
Misc. Revenues/Rebates ³	29	-	-	50	-	-	-
Interest Earnings	36	28	46	49	58	69	83
Total Revenues	8,251	8,434	8,539	10,048	10,256	10,553	10,672
Expenditures ⁴							
Leadership, Planning, and Security	(426)	(408)	(408)	(734)	(735)	(746)	(757)
Engineering and Operations	(1,632)	(969)	(969)	(1,155)	(1,157)	(1,175)	(1,192)
Digital Engagement	(6,725)	(6,917)	(7,204)	(7,029)	(7,040)	(7,145)	(7,253)
Business Office	-	-	-	(238)	(242)	(246)	-
Other ⁵	20	-	-	-	-	-	-
Support to Library	(190)	(190)	(190)	(190)	(190)	(190)	(190)
Total Expenditures	(8,953)	(8,484)	(8,771)	(9,346)	(9,364)	(9,502)	(9,392)
Ending Fund Balance	4,118	4,132	3,886	4,588	5,480	6,532	7,811
Reserves							
Designation for Cable Programs	(226)	-	-	-	-	-	-
Operating Expense & Revenue Projection Reserves	(1,343)	(1,273)	(1,316)	(1,402)	(1,405)	(1,425)	(1,409)
Digital Equity Reserves	-	-	-	(500)	(1,000)	(1,000)	(1,000)
Rainy Day Fund ⁶	-	-	-	(301)	(609)	(926)	(1,246)
Equipment Replacement for Capital Acquisitions	(600)	(600)	(600)	(600)	(600)	(600)	(600)
Interest earnings on regular Cable Fees	-	-	-	-	-	-	-
Total Reserves	(2,169)	(1,873)	(1,916)	(2,803)	(3,614)	(3,951)	(4,255)
Ending Unreserved Fund Balance	1,950	2,259	1,971	1,785	1,866	2,581	3,556

Assumptions:

¹ Annual revenue growth projections are as follows: 3.75% for 2015 Revised based on year to date franchise fee growth through April; 3% for 2016

² Beginning with the 2015 revised projections, PEG fees are separated into its own revenue category.

³ \$50K Comcast grant in 2016

⁴ Estimated Expenditures based on revised and proposed budgets for 2015 and 2016 respectively, and assume 1.5% inflation thereafter.

⁵ DoIT underspend rebate.

⁶ Rainy Day Fund accumulating at the rate of 3% per year starting in 2017

Cumulative Reserve Subfund - REET II Subaccount (00161)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	25,782	26,656	21,203	19,817	18,826	22,536	33,624
Accounting Adjustments		-	-	-	-	-	-
Beginning Unreserved Fund Balance	25,782	26,656	21,203	19,817	18,826	22,536	33,624
Revenues							
Real Estate Excise Taxes	26,669	25,731	29,937	28,181	29,881	31,137	30,044
Total Revenues	26,669	25,731	29,937	28,181	29,881	31,137	30,044
Expenditures							
Direct CRS Spending	(945)	(1,000)	(1,000)	(1,000)	-	-	-
CIP Supported Projects	(30,304)	(29,433)	(30,323)	(28,171)	(26,171)	(20,049)	(20,335)
Total Expenditures	(31,248)	(30,433)	(31,323)	(29,171)	(26,171)	(20,049)	(20,335)
Ending Fund Balance	21,203	21,954	19,817	18,826	22,536	33,624	43,333
Reserves							
Continuing Appropriation	(9,325)	(16,697)	(9,325)	(9,325)	(9,325)	(9,325)	(9,325)
Reserve for American Disabilities Act Projects					(1,000)	(2,000)	(3,000)
Reserve for Neighborhood (NSF) Projects					(2,000)	(4,000)	(6,000)
Reserve for Seattle Asian Art Museum		(100)	(100)	(4,450)	(4,450)	(4,450)	(4,450)
Reserve for Asset Preservation Projects					(700)	(8,750)	(15,500)
Fund Balance Target Reserve	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total Reserves	(14,325)	(21,797)	(14,425)	(18,775)	(22,475)	(33,525)	(43,275)
Ending Unreserved Fund Balance	6,878	157	5,392	51	62	99	58

Cumulative Reserve Subfund - REET I Subaccount (00163)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	36,013	26,656	35,375	39,448	37,609	52,607	72,287
Accounting Adjustments	-	-	-	-	-	-	-
Beginning Unreserved Fund Balance	36,013	28,189	35,375	39,448	37,609	52,607	72,287
Revenues							
Real Estate Excise Taxes	26,669	25,731	29,937	28,181	29,881	31,137	30,044
Total Revenues	26,669	25,731	29,937	28,181	29,881	31,137	30,044
Expenditures							
Direct CRS Spending	(1,979)	(2,166)	(2,166)	(2,236)	(1,273)	(1,311)	(1,350)
CIP Supported Projects	(25,328)	(23,281)	(23,697)	(27,784)	(13,610)	(10,145)	(9,946)
Total Expenditures	(27,307)	(25,447)	(25,864)	(30,020)	(14,883)	(11,456)	(11,296)
Ending Fund Balance	35,375	28,473	39,448	37,609	52,607	72,287	91,035
Reserves							
Continuing Appropriation	(26,312)	(20,927)	(26,312)	(26,312)	(26,312)	(26,312)	(26,312)
Reserve for American Disabilities Act Projects	-	-	-	-	(2,000)	(4,000)	(6,000)
Reserve for Seattle Asian Art Museum	(2,000)	(2,425)	(2,625)	(6,100)	(10,000)	(10,000)	(10,000)
Reserve for Asset Preservation Projects	-	-	(100)	(100)	(9,200)	(26,800)	(43,650)
Fund Balance Target Reserve	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total Reserves	(33,312)	(28,352)	(34,037)	(37,512)	(52,512)	(72,112)	(90,962)
Ending Unreserved Fund Balance	2,063	121	5,411	97	95	175	73

Cumulative Reserve Subfund - Unrestricted (00164)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	6,260	5,531	2,903	6,711	4,262	4,053	4,040
Accounting Adjustments		-	-	-	-	-	-
Beginning Unreserved Fund Balance	6,260	5,531	2,903	6,711	4,262	4,053	4,040
Revenues							
Grants/Levy/Donations/Other	3,864	3,341	6,247	1,587	1,534	1,595	1,499
Misc Revenues ¹	937	400	9,422	1,100	500	450	450
Property Sales	-	2,750	-	-	-	-	-
General Fund Support	400	-	-	-	-	-	-
Total Revenues	5,201	6,491	15,669	2,687	2,034	2,045	1,949
Expenditures							
Direct CRS Spending	(76)	(264)	(264)	(266)	(268)	(270)	(272)
CIP Supported Projects	(8,483)	(4,372)	(11,597)	(4,869)	(1,975)	(1,788)	(1,693)
Total Expenditures	(8,558)	(4,636)	(11,861)	(5,135)	(2,243)	(2,058)	(1,965)
Ending Fund Balance	2,903	7,387	6,711	4,262	4,053	4,040	4,024
Reserves							
Continuing Appropriation	(8,712)	(7,861)	(7,972)	(7,972)	(7,972)	(7,972)	(7,972)
District Energy Investment Reserve	-	-	-	-	-	-	-
Total Reserves	(8,712)	(7,861)	(7,972)	(7,972)	(7,972)	(7,972)	(7,972)
Ending Unreserved Fund Balance²	(5,809)	(474)	(1,261)	(3,710)	(3,918)	(3,931)	(3,947)

1) Includes Interest Earnings, Street Vacations, Parking Fees

2) The negative ending fund balance position is supported by an interfund loan of \$4 million. The expectation is that residual property at the Meyers Way location which was purchased to build Joint Training Facility will be sold to repay the interfund loan. If the City is unable to sell the property then the General Fund will begin making annual installment payments of \$650,000 beginning in 2017.

Neighborhood Matching Fund (00165)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	4,511	4,150	5,161	2,964	2,008	1,725	1,507
Accounting Adjustments	-	-	-	-	-	-	-
Beginning Unreserved Fund Balance	4,511	4,150	5,161	2,964	2,008	1,725	1,507
Revenues							
Revenues (Support from General Fund)	3,505	1,577	1,562	3,164	3,441	3,562	3,686
Total Revenues	3,505	1,577	1,562	3,164	3,441	3,562	3,686
Expenditures							
Large Projects Fund	(725)	(1,506)	(1,506)	(2,045)	(1,568)	(1,591)	(1,615)
Management and Project Development	(821)	(960)	(960)	(955)	(970)	(984)	(999)
Small and Simple Projects	(1,243)	(1,477)	(1,477)	(1,510)	(1,533)	(1,556)	(1,579)
Small Sparks Projects	(66)	(67)	(67)	(68)	(69)	(70)	(71)
Projected Underspend		401	401	458	415	421	427
Supplemental			(150)				
Total Expenditures	(2,855)	(3,609)	(3,759)	(4,120)	(3,724)	(3,780)	(3,836)
Ending Fund Balance	5,161	2,118	2,964	2,008	1,725	1,507	1,357
Reserves							
Reserved for Continuing Appropriations	(2,216)	(1,356)	(2,046)	(1,356)	(1,356)	(1,356)	(1,356)
Total Reserves	(2,216)	(1,356)	(2,046)	(1,356)	(1,356)	(1,356)	(1,356)
Ending Unreserved Fund Balance	2,945	762	918	652	369	151	1

Revenue Stabilization Account (00166)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	30,397	41,413	41,413	45,223	47,447	49,156	50,731
Accounting Adjustments		-	-	-	-	-	-
Beginning Unreserved Fund Balance	30,397	41,413	41,413	45,223	47,447	49,156	50,731
Revenues							
CY/Actual Budget Contribution	4,293	3,337	3,811	2,224	1,709	1,575	1,522
Additional Year-End Contribution	6,723		-				
Total Revenues	11,016	3,337	3,811	2,224	1,709	1,575	1,522
Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Ending Fund Balance	41,413	44,750	45,223	47,447	49,156	50,731	52,253
Reserves							
Total Reserves	-	-	-	-	-	-	-
Ending Unreserved Fund Balance	41,413	44,750	45,223	47,447	49,156	50,731	52,253

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

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	316	319	321	325	328	332	335
Accounting Adjustments							
Beginning Unreserved Fund Balance	316	319	321	325	328	332	335
Revenues							
Misc Revenue	5	2	4	4	4	4	4
Total Revenues	5	2	4	4	4	4	4
Expenditures							
CY/Actual Budget Appropriations	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Fund Balance	321	321	325	328	332	335	339
Reserves							
Designated for Special Purposes	(321)	(321)	(325)	(328)	(332)	(335)	(339)
Total Reserves	(321)	(321)	(325)	(328)	(332)	(335)	(339)
Ending Unreserved Fund Balance	-	-	-	-	-	-	-

Cumulative Reserve Subfund - Asset Preservation Fund (00168)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	8,840	9,249	6,108	3,044	2,111	-	-
Accounting Adjustments							
<i>Beginning Unreserved Fund Balance</i>	8,840	9,249	6,108	3,044	2,111	-	-
Revenues							
Transfer from FAS Facilities subfund	-	2,000	1,750	2,750	500	-	-
Misc Revenue	4,142	4,050	4,250	3,709	7,000	7,687	7,879
<i>Total Revenues</i>	4,142	6,050	6,000	6,459	7,500	7,687	7,879
Expenditures							
CY/Actual Budget Appropriations	(6,874)	(6,000)	(9,064)	(7,392)	(9,611)	(7,687)	(7,879)
<i>Total Expenditures</i>	(6,874)	(6,000)	(9,064)	(7,392)	(9,611)	(7,687)	(7,879)
<i>Ending Fund Balance</i>	6,108	9,299	3,044	2,111	-	-	-
Reserves							
Continuing Appropriations	(5,174)	(8,328)	(2,110)	(2,111)	-	-	-
Large Expense Project Reserve	(934)	(971)	(934)	-	-	-	-
<i>Total Reserves</i>	(6,108)	(9,299)	(3,044)	(2,111)	-	-	-
<i>Ending Unreserved Fund Balance</i>	-	-	-	-	-	-	-

Cumulative Reserve Subfund - Street Vacation Fund (00169)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	493	1,648	490	6,233	324	117	112
Accounting Adjustments							
Beginning Unreserved Fund Balance	493	1,648	490	6,233	324	117	112
Revenues							
Misc Revenue	-	2,750	8,722	500	-	-	-
Total Revenues	-	2,750	8,722	500	-	-	-
Expenditures							
CY/Actual Budget Appropriations	(3)	(2,056)	(2,980)	(6,409)	(207)	(5)	(5)
Total Expenditures	(3)	(2,056)	(2,980)	(6,409)	(207)	(5)	(5)
Ending Fund Balance	490	2,342	6,233	324	117	112	107
Reserves							
Continuing Appropriations	(924)	(827)	-	-	-	-	-
Designated for Transportation Purposes	-	(1,515)	(6,232)	(323)	(116)	(111)	(106)
Total Reserves	(924)	(2,342)	(6,232)	(323)	(116)	(111)	(106)
Ending Unreserved Fund Balance	(434)	-	-	-	-	-	-

Cumulative Reserve Subfund - BlueField Habitat Preservation Fund (00178)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	205	205	208	210	212	214	216
Accounting Adjustments							
Beginning Unreserved Fund Balance	205	205	208	210	212	214	216
Revenues							
Misc Revenue	3	-	2	2	2	2	2
Total Revenues	3	-	2	2	2	2	2
Expenditures							
CY/Actual Budget Appropriations	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Fund Balance	208	205	210	212	214	216	218
Reserves							
Continuing Appropriations	-	-	-	-	-	-	-
Designated for Special Purposes	(208)	(205)	(210)	(212)	(214)	(216)	(218)
Total Reserves	(208)	(205)	(210)	(212)	(214)	(216)	(218)
Ending Unreserved Fund Balance	-	-	-	-	-	-	-

Emergency Fund (00185)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Project	2018 Projected	2019 Projected
Beginning Fund Balance	42,060	48,547	48,547	54,193	59,341	62,605	65,422
Beginning Unreserved Fund Balance	42,060	48,547	48,547	54,193	59,341	62,605	65,422
Revenues							
CY/Actual Budget Contribution	4,623	4,459	5,646	5,148	3,264	2,817	2,944
Reimbursement from Departments	1,864	-	-	-	-	-	-
Total Revenues	6,487	4,459	5,646	5,148	3,264	2,817	2,944
Expenditures							
CY/Actual Budget Appropriations	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Fund Balance	48,547	53,005	54,193	59,341	62,605	65,422	68,366
Reserves							
Continuing Appropriations	-	-	-	-	-	-	-
Total Reserves	-	-	-	-	-	-	-
Ending Unreserved Fund Balance	48,547	53,005	54,193	59,341	62,605	65,422	68,366

Parks and Recreation Fund (10200)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	4,242	2,331	2,832	2,588	2,279	3,990	3,855
Beginning Unreserved Fund Balance	4,242	2,331	2,832	2,588	2,279	3,990	3,855
Revenues							
Environmental Learning and Programs	169	136	136	136	136	136	136
Facility and Structure Maintenance	947	1,313	1,313	2,453	2,201	2,267	2,335
Finance and Administration	90,005	95,623	95,623	100,848	102,243	105,311	108,470
Golf (Subfund 10240)	9,377	12,169	12,169	11,905	12,907	13,294	13,693
Natural Resources Management	1,866	2,306	2,306	3,056	2,904	2,991	3,080
Park Cleaning, Landscaping, Restoration	1,385	1,947	1,947	1,924	2,135	2,199	2,265
Planning, Development, and Acquisition	4,861	5,462	5,462	5,731	6,602	5,800	4,974
Policy Direction and Leadership	3,188	292	292	417	477	477	477
Recreation Facilities and Programs	8,794	11,180	11,180	12,263	12,227	12,594	12,972
Regional Parks and Strategic Outreach	-	3,292	3,292	5,040	4,200	3,753	3,753
Seattle Aquarium	2,450	300	300	1,080	1,107	1,135	1,163
Seattle Conservation Corps	2,866	3,898	3,898	3,855	3,946	3,946	3,946
Swimming, Boating, and Aquatics	5,471	5,771	5,771	5,537	5,769	5,769	5,769
Woodland Park Zoo	149	98	98	98	102	105	108
Total Revenues	131,528	143,787	143,787	154,343	156,957	159,777	163,142
Expenditures							
Environmental Learning and Programs	(1,454)	(1,110)	(1,110)	(1,107)	(1,166)	(1,201)	(1,237)
Facility and Structure Maintenance	(15,467)	(16,889)	(16,889)	(17,709)	(18,537)	(19,093)	(19,666)
Finance and Administration	(8,100)	(10,358)	(10,358)	(14,295)	(10,703)	(11,024)	(11,355)
Golf	(9,584)	(11,561)	(11,561)	(11,904)	(12,261)	(12,629)	(13,008)
Judgment and Claims	(652)	(385)	(385)	(711)	(732)	(754)	(777)
Natural Resources Management	(7,540)	(8,536)	(8,536)	(9,125)	(9,486)	(9,771)	(10,064)
Park Cleaning, Landscaping, and Restoration	(30,550)	(31,791)	(31,791)	(32,703)	(33,645)	(34,654)	(35,694)
Planning, Development, Acquisition	(5,701)	(6,918)	(6,918)	(7,215)	(7,179)	(7,394)	(7,616)
Policy Direction and Leadership	(7,781)	(3,870)	(3,870)	(4,460)	(4,238)	(4,366)	(4,497)
Recreation Facilities and Programs	(24,408)	(27,410)	(27,410)	(28,000)	(29,430)	(30,313)	(31,222)
Regional Parks and Strategic Outreach	-	(4,393)	(4,393)	(6,147)	(5,509)	(5,675)	(5,845)
Seattle Aquarium	(2,451)	(300)	(300)	(1,080)	(1,107)	(1,135)	(1,163)
Seattle Conservation Corps	(3,362)	(4,123)	(4,123)	(4,080)	(4,296)	(4,425)	(4,558)
Swimming, Boating, and Aquatics	(9,213)	(9,663)	(9,663)	(9,538)	(10,117)	(10,420)	(10,733)
Woodland Park Zoo	(6,677)	(6,924)	(6,924)	(7,078)	(7,338)	(7,558)	(7,785)
Projected Underspend			200	500	500	500	500
Total Expenditures	(132,938)	(144,231)	(144,031)	(154,652)	(155,245)	(159,912)	(164,719)
Ending Fund Balance	2,832	1,887	2,588	2,279	3,990	3,855	2,278
Reserves							
Aquarium Accrued Leave Reserve	(77)	(77)		-	-	-	-
Donations Reserve (Alki)	(79)	(69)	(69)	(59)	(49)	(39)	(39)
Conservatory Subaccount Reserve	(42)	-	-	-	-	-	-
Planning Reserve		(579)	(465)	(1,612)	(3,422)	(5,910)	(8,956)
SPU Reservoir Use Fees		(600)	(600)	(600)	(1,600)	(1,600)	(1,600)
Use of Fund Balance	(444)			-	-	-	-
Total Reserves	(642)	(1,325)	(1,134)	(2,271)	(5,071)	(7,549)	(10,595)
Ending Unreserved Fund Balance	2,190	562	1,454	8	(1,081)	(3,694)	(8,317)

Transportation Master Fund (10300)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	72,318	75,410	86,348	82,271	96,226	127,988	139,253
Accounting Adjustments	1,345	-	-	-	-	-	-
Revised Beginning Fund Balance	73,663	75,410	86,348	82,271	96,226	127,988	139,253
Revenues							
Interest Earnings	327	-	-	-	-	-	-
BTG EHT	34	-	-	-	-	-	-
BTG CPT	28,723	31,218	29,584	30,664	31,783	32,124	33,088
BTG Levy	42,718	43,700	43,700	-	-	-	-
CPT 2.5%	7,013	7,805	7,395	7,666	7,946	8,031	8,272
Vehicle License Fee - \$20	5,026	8,002	8,002	7,668	7,699	7,731	7,763
Vehicle License Fee - \$60	-	-	17,228	22,030	25,041	26,135	27,541
Sales Tax - 0.1% - Prop 1	-	-	15,259	21,864	24,853	25,938	27,334
GF	44,295	40,577	40,577	44,288	43,885	43,076	43,468
School Zone Fixed Automated Cameras	2,475	8,524	6,701	6,990	5,110	4,692	4,691
Gas Tax	12,936	12,965	12,965	12,965	12,965	12,965	12,965
State Funding Package	-	-	-	822	822	1,668	1,668
CRS - REET II	21,777	25,172	25,172	24,756	14,076	4,277	4,378
CRS - REET I	1,349	3,500	3,500	-	-	-	-
CRS - Street Vacation	3	2,056	2,056	5,909	207	5	5
CRS - Unrestricted - Proposition 2/Street Vacation	1,588	-	4,000	2,800	-	-	-
Other Street Use & Curb Permit	27,102	8,496	8,496	751	769	789	808
Permit Issuance SDOT Only	-	-	-	1,600	1,640	1,681	1,723
Permit Renewal SDOT Only	-	-	-	800	820	841	862
Street Use ST SDOT Only	-	-	-	14,750	15,119	15,497	15,884
Plan Review & Inspection SDOT	-	-	-	14,000	12,638	12,778	12,923
Other Non-Business Licenses/PE	1,168	865	865	-	-	-	-
Other Protective Inspection	-	1,751	1,751	-	-	-	-
Street Maintenance & Repair	361	1,291	1,291	899	921	944	968
Other Charges - Transportation - CIP	61,472	651	651	17,091	36,133	87,678	55,152
Other Charges - Transportation - O&M	-	11,922	11,922	23,291	23,874	24,471	25,082
Various Charges for Service	2,619	-	-	2,613	2,679	2,746	2,814
Federal Grants	25,010	1,453	1,453	6,537	6,500	-	-
State Grants	7,269	16,669	16,669	1,900	1,200	1,200	-
LTGO Bond Proceeds	24,851	15,633	15,633	70,120	36,063	7,841	10,360
Local Improvement District Bonds	-	-	-	-	16,086	31,828	53,669
IF Architect/Engineering Services	-	709	709	204	-	-	-
IF Other Charges - Transportation	12,731	3,580	3,580	9,184	4,525	4,615	4,615
IF Capital Contributions & Grants	9,913	2,450	2,450	11,397	22,108	-	-
Seattle City Light Fund	-	1,450	1,450	3,388	3,500	3,500	3,500
Seawall and Central Waterfront Levy	76,932	134,700	134,700	37,946	720	-	-
Property Proceeds Sale & Lease Revenue	2,095	24,217	24,217	3,909	50	40	-
Other - Voter Approved Levies, etc.	1,342	-	-	-	-	-	-
Private Reimbursements	1,023	-	-	-	2,600	28,308	33,051
TBD	-	-	-	-	36,196	96,558	32,133
Total Revenues	422,158	409,358	441,978	408,800	398,526	487,956	424,717
Expenditures							
Bridges & Structures	(8,048)	(8,809)	(8,809)	(8,557)	(8,685)	(8,816)	(8,948)
Department Management	(362)	(1,861)	(1,861)	(2,867)	(2,910)	(2,954)	(2,998)
Engineering Services	(4,521)	(1,461)	(1,461)	(3,969)	(4,028)	(4,089)	(4,150)
General Expense - Debt Service	(28,751)	(24,628)	(24,628)	(27,113)	(33,209)	(36,012)	(36,359)
General Expense - Other	(3,265)	(2,666)	(2,666)	(3,251)	(3,348)	(3,449)	(3,552)
Major Maintenance/Replacement (CIP)	(54,875)	(42,679)	(42,679)	(31,800)	(28,723)	(17,104)	(14,185)
Major Projects (CIP)	(178,945)	(186,480)	(186,480)	(131,592)	(92,312)	(155,004)	(162,384)
Mobility-Capital (CIP)	(45,197)	(64,889)	(64,889)	(50,280)	(55,441)	(108,408)	(31,081)
Mobility-Operations	(40,068)	(41,783)	(58,471)	(32,691)	(33,181)	(33,679)	(34,184)
Mobility-Operations-Transit	-	-	-	(43,893)	(45,210)	(46,566)	(47,963)
ROW Management	(18,598)	(24,174)	(24,174)	(30,355)	(30,810)	(31,272)	(31,741)
Street Maintenance	(22,025)	(25,119)	(25,119)	(25,146)	(25,524)	(25,906)	(26,295)
Urban Forestry	(4,818)	(4,817)	(4,817)	(3,331)	(3,381)	(3,432)	(3,483)
Total Expenditures	(409,473)	(429,366)	(446,055)	(394,846)	(366,764)	(476,692)	(407,325)
Ending Fund Balance	86,348	55,401	82,271	96,226	127,988	139,253	156,644
Reserves							
Continuing Appropriations	-	-	(46,306)	(46,306)	(46,306)	(46,306)	(46,306)
Planning Reserve	-	(1,715)	(1,283)	(4,859)	(10,121)	(17,111)	(25,517)
Total Reserves	-	(1,715)	(47,590)	(51,166)	(56,427)	(63,417)	(71,824)
Ending Unreserved Fund Balance	86,348	53,687	34,681	45,060	71,561	75,836	84,821

Note: The financial plan includes "To Be Determined" (TBD) revenues in 2017, 2018 and 2019 primarily related to the Broadway Streetcar Extension and the Center City Connector projects. The Center City Connector project is entering the federal grant application process and the City is evaluating funding mechanisms for the Broadway Streetcar Extension project including the creation of a local improvement district. Further project development will be contingent on available resources including new and existing revenues.

The Seattle Public Library Fund (10410)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	1,099	1,170	1,749	1,892	1,342	1,478	1,570
Accounting Adjustments							
Beginning Fund Balance	1,099	1,170	1,749	1,892	1,342	1,478	1,570
Revenues							
Copy and Print Services	213	219	219	205	205	205	205
Fines/Fees	1,500	1,564	1,564	1,512	1,512	1,512	1,512
Parking - Central Library	348	353	353	353	353	353	353
Space Rental	166	150	150	153	153	153	153
Salvage Sales/Materials	52	35	35	43	43	43	43
Misc Revenue	13	6	6	6	6	6	6
Cable Franchise Fees	190	190	190	190	190	190	190
Library Levy - Operating Support	12,560	13,140	14,274	13,666	15,169	14,861	15,314
General Subfund Support	47,860	49,750	49,252	50,346	51,101	51,867	52,645
Total Revenues	62,902	65,407	66,044	66,473	68,732	69,190	70,422
Expenditures							
City Librarian's Office	(758)	(767)	(767)	(755)	(766)	(777)	(789)
Human Resources	(1,134)	(1,114)	(1,114)	(1,116)	(1,133)	(1,150)	(1,167)
Information Technology	(4,281)	(4,447)	(5,035)	(5,217)	(5,167)	(4,718)	(4,779)
Marketing and Online Services	(834)	(881)	(1,131)	(880)	(893)	(907)	(920)
Administrative Services	(9,705)	(10,661)	(10,661)	(11,417)	(11,588)	(11,762)	(12,189)
Library Programs and Services	(45,541)	(47,394)	(47,690)	(47,260)	(47,969)	(48,688)	(49,419)
Ongoing Support for Levy Operations (1)	-	-	-	(378)	(1,080)	(1,096)	(1,112)
Expected Underexpenditure Savings	-	-	497	-	-	-	-
Total Expenditures	(62,252)	(65,264)	(65,901)	(67,023)	(68,596)	(69,099)	(70,376)
Ending Fund Balance	1,749	1,313	1,892	1,342	1,478	1,570	1,615
Reserves							
Encumbrances	(37)	-	-	-	-	-	-
Known Liability	(46)	-	-	-	-	-	-
Planning Reserve	-	-	(146)	(440)	(923)	(1,601)	(2,438)
Total Reserves	(83)	(190)	(146)	(440)	(923)	(1,601)	(2,438)
Ending Unreserved Fund Balance	1,666	1,123	1,746	902	554	(31)	(823)

(1) These costs will be allocated by the Library Board of Trustees in the 2016 Library Operating Plan. For appropriation purposes elsewhere in the 2016 Proposed Budget, these costs are reflected in the Library Programs and Services program.

Seattle Streetcar Fund (10810)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	(3,820)	(2,266)	(3,582)	(2,764)	(2,395)	(1,950)	(622)
Accounting Adjustments	-	-	-	-	-	-	-
Revised Beginning Fund Balance	(3,820)	(2,266)	(3,582)	(2,764)	(2,395)	(1,950)	(622)
Revenues							
Sponsorships - First Hill	-	200	120	210	370	380	390
Sponsorships - South Lake Union	124	229	229	235	243	250	257
Farebox Revenue - First Hill	-	1,114	29	118	133	136	137
Farebox Revenue - South Lake Union	-	813	100	103	106	109	112
Leases and Service Contributions - SLU	67	244	244	160	166	173	180
FTA Funds - South Lake Union	348	315	315	345	375	550	600
KC Metro funds - South Lake Union	-	1,350	-	-	-	-	-
Sound Transit Funds - First Hill	1,286	5,000	5,000	5,000	5,000	5,000	5,000
Other Private Contributions	489	-	-	-	-	-	-
Misc. Revenue	3	-	-	68	-	-	-
Total Revenues	2,317	9,265	6,037	6,239	6,393	6,598	6,677
Expenditures							
South Lake Union Operating Expense - City	(763)	(2,925)	(150)	(156)	(162)	(169)	(175)
First Hill Operating Expense - City	(1,286)	(6,100)	(304)	(880)	(910)	(940)	(970)
SLU Net Operating Expense (King County Payment Less Fare Box Revenue & King County Contribution)	-	-	(554)	(514)	(470)	(347)	(318)
First Hill Operating Expense (King County less ORCA Fare Revenue)	-	-	(4,100)	(4,210)	(4,330)	(3,740)	(3,850)
South Lake Union Major Maintenance/Capital Expense	-	-	(75)	(75)	(75)	(75)	(75)
Interest Expense	(30)	(35)	(35)	(35)	-	-	-
Total Expenditures	(2,079)	(9,060)	(5,218)	(5,870)	(5,947)	(5,271)	(5,388)
Ending Fund Balance	(3,582)	(2,061)	(2,764)	(2,395)	(1,950)	(622)	666
Reserves							
Total Reserves	-						
Ending Unreserved Fund Balance	(3,582)	(2,061)	(2,764)	(2,395)	(1,950)	(622)	666

Seattle Center Operating Fund (11410)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	2,000	2,201	2,948	3,699	4,907	6,527	8,517
Accounting Adjustments	-	-	-	-	-	-	-
Revised Beginning Fund Balance	2,000	2,201	2,948	3,699	4,907	6,527	8,517
Revenues							
Access	6,558	5,850	5,850	6,129	6,313	6,503	6,698
Administration	1,146	1,474	1,474	1,508	1,553	1,600	1,647
Campus Grounds	2,308	2,370	2,370	2,523	2,599	2,677	2,757
Campus Commercial Events	1,812	1,109	1,109	1,210	1,247	1,284	1,323
Community Programs	477	370	370	370	381	393	404
Cultural Facilities	1,435	1,469	1,469	1,255	1,293	1,332	1,372
Debt	126	118	118	125	126	128	130
Festivals	516	517	517	531	547	563	580
General Subfund Support (Exc. Debt and McCaw Hall)	11,877	12,174	12,046	12,315	12,469	12,429	12,562
Judgment and Claims	703	-	-	-	-	-	-
KeyArena	7,445	8,261	8,261	9,064	9,336	9,616	9,905
McCaw Hall	4,580	4,322	4,322	4,470	4,537	4,605	4,674
Total Revenues	38,983	38,034	37,906	39,500	40,401	41,129	42,053
Expenditures							
Access	(1,109)	(1,138)	(1,138)	(1,137)	(1,154)	(1,172)	(1,189)
Administration	(7,144)	(7,435)	(7,435)	(8,021)	(8,056)	(7,952)	(7,913)
Campus Grounds	(11,994)	(12,173)	(12,173)	(12,305)	(12,489)	(12,677)	(12,867)
Campus Commercial Events	(1,020)	(989)	(989)	(1,016)	(1,031)	(1,047)	(1,062)
Community Programs	(2,099)	(2,140)	(2,140)	(2,155)	(2,187)	(2,220)	(2,254)
Cultural Facilities	(225)	(233)	(233)	(233)	(236)	(240)	(243)
Debt	(126)	(126)	(126)	(124)	(126)	(128)	(130)
Festivals	(1,467)	(1,343)	(1,343)	(1,300)	(1,319)	(1,339)	(1,359)
Judgment and Claims	(703)	-	-	-	-	-	-
KeyArena	(7,805)	(7,440)	(7,440)	(7,656)	(7,771)	(7,888)	(8,006)
McCaw Hall	(4,344)	(4,267)	(4,267)	(4,345)	(4,410)	(4,476)	(4,543)
Expected Underexpenditure Savings			128				
Total Expenditures	(38,035)	(37,283)	(37,155)	(38,292)	(38,782)	(39,139)	(39,567)
Ending Fund Balance	2,948	2,952	3,699	4,907	6,527	8,517	11,003
Reserves							
McCaw Hall Reserves	(1,429)	(1,189)	(1,429)	(1,429)	(1,429)	(1,429)	(1,429)
Planning Reserves	-	(428)	(329)	(1,085)	(2,280)	(3,924)	(5,937)
Total Reserves	(1,429)	(1,617)	(1,758)	(2,514)	(3,709)	(5,353)	(7,366)
Ending Unreserved Fund Balance	1,519	1,336	1,941	2,393	2,818	3,164	3,637

Department of Education and Early Learning (Fund 14100)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	-	-	-	-	-	-	-
Accounting Adjustments							
Beginning Unreserved Fund Balance	-	-	-	-	-	-	-
Revenues							
Levy - 2011 Families and Education	-	31,926	31,926	35,069	38,262	40,887	37,132
Levy - Seattle Preschool Program	-	4,762	4,762	8,355	12,516	18,047	14,355
Parent Tuition - Seattle Preschool Program	-	141	141	683	1,541	2,555	2,158
General Fund	-	12,637	12,637	6,985	7,090	7,196	7,304
State of Washington - ECEAP	-	4,051	4,051	3,919	3,919	3,919	3,919
Total Revenues	-	53,517	53,517	55,011	63,328	72,604	64,869
Expenditures							
Director's Office	-	(23,709)	(23,709)	(25,819)	(28,734)	(31,277)	(32,215)
Finance and Administration	-	(1,488)	(1,488)	(2,167)	(2,232)	(2,299)	(2,368)
Early Learning	-	(22,601)	(22,601)	(27,025)	(32,362)	(39,028)	(40,199)
Seattle Youth Violence Prevention	-	(5,719)	(5,719)	-	-	-	-
Total Expenditures	-	(53,517)	(53,517)	(55,012)	(63,328)	(72,604)	(74,782)
Ending Fund Balance	-	-	-	-	-	-	(9,913)
Ending Unreserved Fund Balance	-	-	-	-	-	-	(9,913)

*Both the Families and Education Levy and the Seattle Preschool Program Levy end collections in 2018 and fully fund the 2018-2019 school year. As a result, revenues from those sources are only for half a year in 2019 while expenses are for a full year. To maintain the same level of service alternative revenue sources will be required.

Planning and Development Fund (15700)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	12,619	16,872	23,705	20,607	23,733	20,659	15,930
Accounting Adjustments	962		-	-	-	-	-
Revised Beginning Fund Balance	13,582	16,872	23,705	20,607	23,733	20,659	15,930
Revenues							
Boiler	1,140	1,247	1,247	1,247	1,247	1,247	1,247
Building Development	33,221	30,668	30,668	30,668	30,668	30,668	30,668
Contingent Revenues - Unaccessed	-	6,620	7,909	8,064	8,226	8,390	8,558
Cum. Reserve Subfund-REET I - TRAO	289	310	310	350	361	371	382
Cum. Reserve Subfund-REET I - Design Commission	594	590	590	-	-	-	-
Cum. Reserve Subfund-Unrestricted - TRAO	76	77	77	79	81	84	86
Electrical	7,075	7,210	7,210	7,210	7,210	7,210	7,210
Elevator	3,131	3,231	3,231	3,231	3,231	3,231	3,231
General Fund	10,571	10,479	10,374	6,024	6,114	6,206	6,299
OPCD General Fund Overhead Payment 2016	-	-	-	1,729	-	-	-
Grants/MOAs - All Else	260	159	159	-	-	-	-
Grants/MOAs - SPU MOA for Side Sewer & Drainage	1,147	1,200	1,200	1,200	1,200	1,200	1,200
Interest	478	100	100	100	100	100	100
Land Use	6,919	6,078	6,078	6,678	6,678	6,678	6,678
Other	2,299	2,296	2,296	2,296	2,365	2,436	2,509
Rental Housing Registration	633	2,859	2,859	4,645	931	44	44
Site Review	2,525	2,342	2,342	2,342	2,342	2,342	2,342
Total Revenues	70,358	75,465	76,650	75,863	70,753	70,207	70,554
Expenditures							
Annual Certification and Inspection	(4,009)	(4,160)	(4,160)	(4,096)	(4,158)	(4,220)	(4,283)
Code Compliance	(6,523)	(6,800)	(6,930)	(8,663)	(8,793)	(8,925)	(9,059)
Construction Inspections	(13,856)	(16,583)	(16,591)	(18,462)	(18,738)	(19,020)	(19,305)
Construction Permit Services	(13,495)	(21,098)	(21,113)	(21,127)	(21,444)	(21,765)	(22,092)
Land Use Services	(12,951)	(16,016)	(16,016)	(16,647)	(16,896)	(17,150)	(17,407)
Planning	(7,643)	(6,967)	(8,129)	-	-	-	-
Process Improvements and Technology	(1,757)	(6,379)	(6,809)	(3,742)	(3,799)	(3,856)	(3,913)
Total Expenditures	(60,234)	(78,001)	(79,748)	(72,737)	(73,828)	(74,936)	(76,060)
Ending Fund Balance	23,705	14,336	20,607	23,733	20,659	15,930	10,424
Reserves							
Core Staffing	(1,850)	(1,764)	(6,925)	(4,385)	(6,885)	(3,485)	(1,750)
Process Improvements and Technology	(2,897)	503	(1,214)	(2,116)	(1,473)	(830)	(200)
Planning Reserve	-	(1,003)	(772)	(2,928)	(6,090)	(10,286)	(15,328)
Total Reserves	(4,747)	(2,264)	(8,911)	(9,429)	(14,448)	(14,601)	(17,278)
Ending Unreserved Fund Balance	18,958	12,072	11,696	14,305	6,210	1,329	(6,854)

Human Services Operating Fund (16200)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	5,843	6,270	9,643	7,440	5,493	3,915	2,720
Accounting Adjustments	-	-	-	-	-	-	-
<i>Beginning Fund Balance</i>	5,843	6,270	9,643	7,440	5,493	3,915	2,720
Revenues							
Contributions / Private Sources	2,856	670	670	626	639	651	664
Program Income/Misc	93	508	508	490	500	510	520
Federal Grants	35,517	38,875	38,875	37,089	37,831	38,587	39,359
General Fund	67,275	64,383	64,383	76,328	77,855	79,412	81,000
Housing Levy	845	940	940	940	959	978	998
Interlocal Grants	1,594	835	835	1,620	1,652	1,685	1,719
Investment Earnings	93	100	100	100	102	104	106
State Grants	17,124	15,062	15,062	15,203	15,507	15,817	16,134
Utility Funds	1,313	1,481	1,481	1,690	1,724	1,758	1,793
<i>Total Revenues</i>	126,710	122,854	122,854	134,086	136,768	139,503	142,293
Expenditures							
Aging and Disability Services - AAA	(34,477)	(37,162)	(37,162)	(37,115)	(37,746)	(38,388)	(39,041)
Leadership and Administration	(8,960)	(8,142)	(8,142)	(15,396)	(15,658)	(15,924)	(16,195)
Public Health Services	(13,706)	(11,570)	(11,570)	(12,052)	(12,257)	(12,465)	(12,677)
Community Support & Assistance	(40,906)	(49,055)	(49,055)	(44,400)	(45,155)	(45,923)	(46,704)
Youth and Family Empowerment	(24,861)	(19,128)	(19,128)	(27,070)	(27,530)	(27,998)	(28,474)
<i>Total Expenditures</i>	(122,910)	(125,057)	(125,057)	(136,033)	(138,346)	(140,698)	(143,091)
<i>Ending Fund Balance</i>	9,643	4,067	7,440	5,493	3,915	2,720	1,922
Reserves							
Mandatory Reserve for Child Care Bonus Funds	(3,495)	(1,595)	(4,514)	(2,764)	(1,009)	(509)	(9)
Other Mandatory Restrictions	(1,707)	(1,014)	(1,929)	(1,487)	(1,605)	(1,497)	(1,428)
Reserve for Cash Flow and Benefits/Paid Leave	(200)	(200)	(300)	(300)	(300)	(300)	(300)
<i>Total Reserves</i>	(5,402)	(2,809)	(6,743)	(4,551)	(2,914)	(2,306)	(1,737)
<i>Ending Unreserved Fund Balance</i>	4,241	1,258	697	942	1,001	414	185

Office of Housing Low-Income Housing Fund (16400)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	81,157	81,018	105,418	110,325	110,534	108,997	104,950
Accounting Adjustments	3	0	0	0	0	0	0
Total Beginning Fund Balance	81,160	81,018	105,418	110,325	110,534	108,997	104,950
Revenues							
Property Tax Levy	17,943	17,969	17,969	17,969	32,078	32,078	32,078
State/Federal Weatherization Grants	1,062	1,607	1,579	1,607	1,639	1,672	1,705
Bonus Program/TDR Contributions	20,338	9,000	20,000	15,000	10,000	7,500	5,000
Investment Interest Earnings	1,289	2,000	2,000	2,000	2,000	2,000	2,000
Program Income - Miscellaneous	9,822	4,000	4,000	4,000	4,000	4,000	4,000
Federal Grants - HOME Program	1,778	1,575	2,262	2,262	2,000	2,000	2,000
Local Grants - Weatherization	1,207	1,630	1,630	1,630	1,663	1,696	1,730
Total Revenues	53,439	37,781	49,440	44,469	53,380	50,946	48,513
Expenditures							
Homeownership and Sustainability	(3,756)	(10,095)	(10,095)	(7,329)	(8,170)	(8,170)	(8,170)
Multi-Family Production/Preservation	(25,425)	(34,438)	(34,438)	(36,931)	(46,747)	(46,823)	(46,902)
Total Expenditures	(29,181)	(44,532)	(44,532)	(44,260)	(54,917)	(54,993)	(55,072)
Ending Fund Balance	105,418	74,267	110,325	110,534	108,997	104,950	98,391
Reserved Fund Balances							
Levy O&M Trust Funds	(30,022)	(26,395)	(26,395)	(30,038)	(31,520)	(32,940)	(34,293)
Housing Levy	(38,408)	(44,985)	(44,985)	(32,000)	(24,000)	(11,500)	(3,500)
South Lake Union Fund	(1,706)	(2,960)	0	0	0	0	0
REACH Trust Fund	(892)	(927)	(493)	(493)	(493)	(493)	(493)
Bonus Program Fundings	(32,795)	0	(37,000)	(47,000)	(52,000)	(59,000)	(59,000)
Total Reserves	(103,822)	(75,267)	(108,873)	(109,531)	(108,013)	(103,933)	(97,286)
Ending Unreserved Fund Balance	1,595	(1,000)	1,452	1,003	984	1,017	1,105

Notes:

2017 assumes renewal of Housing Levy at a total level of \$290M over 8 years, with \$1M going to HSD each year, and 9% of the remainder reserved for admin.

Levy expenditures for 2017-2019 assume same percentage breakdown among programs as current Levy.

This does not include any potential new revenue sources given their unpredictability at this time.

Office of Housing Operating Fund (16600)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	1,577	1,388	1,614	1,628	1,144	1,446	1,575
Accounting Adjustments	-	-	-	-	-	-	-
Revised Beginning Fund Balance	1,577	1,388	1,614	1,628	1,144	1,446	1,575
Revenues							
State & Federal Weatherization Grants	954	985	928	985	1,005	1,025	1,045
HOME Administration	267	175	226	226	200	200	200
Miscellaneous	40	54	40	13	13	13	13
Multi-Family Tax Exemption Fees	120	80	120	120	100	80	80
Bonus Program Administration	879	1,050	1,250	1,252	1,100	1,000	750
City Light Administration	660	715	715	715	729	744	759
Property Tax Levy	1,810	1,810	1,810	1,810	3,173	3,173	3,173
Challenge Grant	658	-	233	-	-	-	-
General Subfund Support	195	314	314	452	130	134	138
Total Revenues	5,583	5,183	5,636	5,573	6,450	6,369	6,158
Expenditures							
Administration and Management	(2,173)	(2,030)	(2,030)	(2,589)	(2,628)	(2,667)	(3,067)
Community Development	(412)	(591)	(591)	(759)	(770)	(782)	(899)
Homeownership and Sustainability	(1,343)	(1,460)	(1,460)	(1,322)	(1,342)	(1,362)	(1,566)
Multi-Family Production & Preservation	(974)	(1,541)	(1,541)	(1,387)	(1,408)	(1,429)	(1,643)
Challenge Grant	(644)	-	-	-	-	-	-
Total Expenditures	(5,546)	(5,622)	(5,622)	(6,057)	(6,148)	(6,240)	(7,176)
Ending Fund Balance	1,614	949	1,628	1,144	1,446	1,575	557
Reserves							
Planning Reserve	-	(95)	(76)	(240)	(511)	(890)	(1,358)
Total Reserves	-	(95)	(76)	(240)	(511)	(890)	(1,358)
Ending Unreserved Fund Balance	1,614	854	1,552	904	935	685	(801)

Families & Education Levy Financial Plan (Fund 17857)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	39,214	43,367	45,451	47,350	46,433	42,580	36,291
Accounting Adjustments							
Beginning Unreserved Fund Balance	39,214	43,367	45,451	47,350	46,433	42,580	36,291
Revenues							
Property Tax	32,646	32,917	32,917	33,257	33,598	33,934	509
Investment Earnings	427	908	908	895	811	664	77
Total Revenues	33,073	33,825	33,825	34,152	34,409	34,598	586
Expenditures							
Early Learning	(6,336)	(8,178)	(8,178)	(9,154)	(10,173)	(11,084)	(10,154)
Elementary	(5,467)	(6,965)	(6,965)	(8,234)	(9,484)	(10,383)	(9,415)
Middle Schools	(5,441)	(6,214)	(6,214)	(6,694)	(7,185)	(7,564)	(6,775)
High Schools	(2,368)	(2,719)	(2,719)	(2,946)	(3,183)	(3,426)	(3,243)
Health	(6,113)	(6,336)	(6,336)	(6,494)	(6,657)	(6,816)	(6,104)
Administration	(1,110)	(1,514)	(1,514)	(1,546)	(1,580)	(1,613)	(1,186)
Total Expenditures	(26,836)	(31,926)	(31,926)	(35,069)	(38,262)	(40,887)	(36,877)
Ending Fund Balance	45,451	45,265	47,350	46,433	42,580	36,291	0
Reserves							
Encumbrance	(2,090)	-	-	-	-	-	-
Reserve for out-year project spending	(43,361)	(45,265)	(47,350)	(46,433)	(42,580)	(36,291)	-
Total Reserves	(45,451)	(45,265)	(47,350)	(46,433)	(42,580)	(36,291)	-
Ending Unreserved Fund Balance	0	0	0	0	0	(0)	0

Seattle PreSchool Levy (Fund 17861)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	-	-	-	9,525	15,611	17,572	14,030
Accounting Adjustments							
Beginning Unreserved Fund Balance	-	-	-	9,525	15,611	17,572	14,030
Revenues							
Property Taxes-Seattle PreSchool Levy	-	14,286	14,286	14,441	14,476	14,506	326
Parent Tuition - Seattle Preschool Program		141	141	683	1,541	2,555	2,158
Total Revenues	-	14,427	14,427	15,124	16,017	17,060	2,484
Expenditures							
School Readiness	-	(544)	(544)	(2,651)	(6,404)	(11,606)	(10,106)
Program Support	-	(248)	(248)	(743)	(1,392)	(2,161)	(1,655)
Capacity Building	-	(1,342)	(1,342)	(2,598)	(2,807)	(2,913)	(1,942)
Research and Evaluation	-	(919)	(919)	(687)	(760)	(820)	(599)
Administration	-	(1,712)	(1,712)	(2,116)	(2,329)	(2,577)	(1,793)
Contingency	-	(139)	(139)	(243)	(365)	(526)	(418)
Total Expenditures	-	(4,903)	(4,903)	(9,038)	(14,057)	(20,602)	(16,513)
Ending Fund Balance	-	9,525	9,525	15,611	17,572	14,030	-
Reserves							
Encumbrances	-	-	-	-	-	-	-
Reserve for out-year project spending	-	(9,525)	(9,525)	(15,611)	(17,572)	(19,856)	-
Total Reserves	-	(9,525)	(9,525)	(15,611)	(17,572)	(19,856)	-
Ending Unreserved Fund Balance	-	-	-	-	-	-	-

The 2012 Seattle Public Library Levy (18100)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised ¹	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	4,912	2,549	8,034	4,405	5,887	4,609	3,713
Accounting Adjustments	50	-	-	-	-	-	-
Beginning Fund Balance	4,963	2,549	8,034	4,405	5,887	4,608	3,713
Revenues							
Estimated property taxes to be collected	17,082	17,168	17,168	17,340	17,513	17,688	17,865
Investment Earnings	66	-	50	50	50	50	50
Total Revenues	17,147	17,168	17,218	17,390	17,563	17,738	17,915
Expenditures							
Maintain 2012 Levels	(4,285)	(4,436)	(4,436)	(4,591)	(4,660)	(4,730)	(4,801)
Open Hours and Related Services	(3,083)	(3,410)	(3,547)	(3,380)	(3,431)	(3,483)	(3,535)
Collections	(2,574)	(2,264)	(2,369)	(2,594)	(2,633)	(2,673)	(2,713)
Technology and Online Services	(1,404)	(1,360)	(2,198)	(1,183)	(1,802)	(1,294)	(1,294)
Facilities - Regular Maintenance	(1,098)	(1,381)	(1,536)	(1,260)	(1,279)	(1,298)	(1,568)
Facilities - Major Maintenance	(1,516)	(3,148)	(6,573)	(2,242)	(3,673)	(3,772)	(3,876)
Administration	(116)	(178)	(178)	(280)	(284)	(288)	(292)
Ongoing Support for Library Operations ²	-	(111)	(11)	(378)	(1,080)	(1,096)	(1,112)
Total Expenditures	(14,076)	(16,288)	(20,846)	(15,908)	(18,842)	(18,633)	(19,190)
Ending Fund Balance	8,034	3,429	4,405	5,887	4,609	3,713	2,438
Reserves							
Levy Reserve for Future Use ³	(2,553)	(2,775)	(4,000)	(2,677)	(1,470)	-	-
Planning Reserve	-	(190)	(146)	(440)	(923)	(1,601)	(2,438)
Total Reserves	(2,553)	(2,965)	(4,146)	(3,117)	(2,393)	(1,601)	(2,438)
Ending Unreserved Fund Balance	5,481	464	259	2,770	2,215	2,112	0

¹ 2015 Revised includes prior year carryforward

² Costs will be assigned to levy categories through the annual Library Operations Plan.

³ The 2012 Library Levy funding plan assumed excess revenue earned in the early years would cover cost increases above the 1% annual increase in revenue in the later years of the levy, as well as variable expenditure requirements related to the technology and CIP components of the levy plan

School Zone Camera Fund (18500)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	0	2,441	1,545	461	192	677	1,248
Accounting Adjustments	0	0	0	0	0	0	0
Revised Beginning Fund Balance	0	2,441	1,545	461	192	677	1,248
Revenues							
School Camera Infraction Revenue	5,078	8,342	7,461	8,958	7,833	7,500	7,500
Interest Earnings	17	0	0	0	0	0	0
Total Revenues	5,096	8,342	7,461	8,958	7,833	7,500	7,500
Expenditures							
Operations and Maintenance	(475)	(1,232)	(1,232)	(1,201)	(701)	(701)	(701)
Capital Improvement Program	(2,000)	(7,292)	(5,469)	(5,789)	(4,409)	(3,991)	(3,990)
Camera Operations, Administration, and Enforcement	(1,076)	(2,238)	(1,844)	(2,238)	(2,238)	(2,238)	(2,238)
Total Expenditures	(3,551)	(10,762)	(8,545)	(9,227)	(7,347)	(6,929)	(6,928)
Ending Fund Balance	1,545	21	461	192	677	1,248	1,819
Reserves							
Planning Reserve	0	21	0	192	164	249	337
Total Reserves	0	21	0	192	164	249	337
Ending Unreserved Fund Balance	1,545	0	461	0	513	999	1,482

Parks Capital Fund (33140)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Proposed	2018 Proposed	2019 Proposed
Beginning Fund Balance	-	-	-	-	-	-	-
Beginning Unreserved Fund Balance	-	-	-	-	-	-	-
Taxes and Interest	-	-	-	-	-	-	-
Unrealized Gains and Losses	-	-	-	-	-	-	-
Community Center Rehabilitation & Development	-	358	358	4,329	4,437	4,548	4,662
Major Maintenance Backlog and Asset Management	-	844	844	16,862	18,360	18,819	19,289
Saving our City Forests	-	354	354	2,197	2,251	2,308	2,365
Zoo Major Maintenance	-	500	500	1,800	1,845	1,891	1,938
Rejuvenate Our P-Patches	-	100	100	200	205	210	215
Activating and Connecting to Greenways	-	-	-	200	205	210	215
Develop 14 New Parks at Land-Banked Sites	-	-	-	4,998	4,288	4,180	-
Major Projects Challenge Fund	-	-	-	1,600	1,640	1,681	1,723
Park Land Acquisition and Leverage Fund	-	-	-	2,000	2,050	2,101	2,154
Smith Cove Park Development	-	-	-	550	2,900	2,550	-
Total Revenues		2,156	2,156	34,736	38,181	38,498	32,561
Community Center Rehabilitation & Development	-	(358)	(358)	(4,329)	(4,437)	(4,548)	(4,662)
Major Maintenance Backlog and Asset Management	-	(844)	(844)	(16,862)	(18,360)	(18,819)	(19,289)
Saving our City Forests	-	(354)	(354)	(2,197)	(2,251)	(2,308)	(2,365)
Zoo Major Maintenance	-	(500)	(500)	(1,800)	(1,845)	(1,891)	(1,938)
Rejuvenate Our P-Patches	-	(100)	(100)	(200)	(205)	(210)	(215)
Activating and Connecting to Greenways	-	-	-	(200)	(205)	(210)	(215)
Develop 14 New Parks at Land-Banked Sites	-	-	-	(4,998)	(4,288)	(4,180)	-
Major Projects Challenge Fund	-	-	-	(1,600)	(1,640)	(1,681)	(1,723)
Park Land Acquisition and Leverage Fund	-	-	-	(2,000)	(2,050)	(2,101)	(2,154)
Smith Cove Park Development	-	-	-	(550)	(2,900)	(2,550)	-
Total Expenditures	-	(2,156)	(2,156)	(34,736)	(38,181)	(38,498)	(32,561)
Ending Unreserved Fund Balance	-	-	-	-	-	-	-

2008 Parks Levy Fund (33860)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	37,797	46,511	46,511	28,390	28,520	23,958	23,979
Accounting Adjustment							
<i>Beginning Unreserved Fund Balance</i>	37,797	46,511	46,511	28,390	28,520	23,958	23,979
Revenues							
Taxes and Interest	24,844	1,027	1,288	130	40	21	11
Grants and Other Revenue ¹	2,784	700	8,857	-	-	-	-
<i>Total Revenues</i>	27,628	1,727	10,144	130	40	21	11
Expenditures ²							
2008 Levy-Neighborhood Pk Acq	(4,717)	-	(4,502)	-	(2,000)	-	-
2008 Levy-Green Space Acquisition	(2,072)	(600)	(1,925)	-	(447)	-	-
2008 Levy Neighborhood Pks & PG	(4,749)	-	(7,597)	-	(2,100)	-	-
2008 Levy-Cultural Facilities	(22)	-	(75)	-	-	-	-
2008 Levy- Major Parks	(209)	-	(22)	-	-	-	-
Forest & Stream Restoration	(405)	(427)	(663)	-	-	-	-
Comm Gardens & P-Patch	(199)	-	(54)	-	-	-	-
2008 Levy Shoreline Access	(113)	-	49	-	-	-	-
2008 Levy Opportunity Fund Dev	(5,162)	(700)	(12,741)	-	(55)	-	-
Trails-SDOT	(1,265)	-	(736)	-	-	-	(3,000)
<i>Total Expenditures</i>	(18,913)	(1,727)	(28,265)	-	(4,602)	-	(3,000)
<i>Ending Fund Balance</i>	46,511	46,511	28,390	28,520	23,958	23,979	20,990
Reserves							
Planned 2016 Spending							
2008 Levy-Neighborhood Pk Acq	-	-	-	(4,555)	(4,555)	(4,555)	(4,555)
2008 Levy-Green Space Acq	-	-	-	(655)	(655)	(655)	(655)
2008 Levy Neighborhood Pks & Pg	-	-	-	(9,976)	(9,976)	(9,976)	(9,976)
2008 Levy-Cultural Facilities	-	-	-	(100)	(100)	(100)	(100)
2008 Levy- Major Parks	-	-	-	(186)	(186)	(186)	(186)
Forest & Stream Restoration	-	-	-	(40)	(40)	(40)	(40)
2008 Levy Opportunity Fund Dev	-	-	-	(5,434)	(5,434)	(5,434)	(5,434)
Parks Continuing Appropriations	(43,410)	(41,683)	(22,052)	(4,481)	-	-	-
SDOT Continuing Appropriations	(3,736)	(3,736)	(3,000)	(3,000)	(3,000)	(3,000)	-
<i>Total Reserves</i>	(47,146)	(45,419)	(25,052)	(28,427)	(23,946)	(23,946)	(20,946)
<i>Ending Unreserved Fund Balance</i>	(634)	1,093	3,338	93	12	33	44

Notes

¹ Grants and Other Revenue is primarily KC County Conservation Futures funds.

² 2008 Parks Levy projects are appropriated as needed. 2016 expenditures are estimated and are either appropriated from a previous year or yet to be appropriated

McCaw Hall Capital Reserve Fund (34070)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	533	-	545	654	-	-	-
Accounting Adjustments	-						
Revised Beginning Fund Balance	533	-	545	654	-	-	-
Revenues							
REET I	250	258	258	265	273	281	290
McCaw Hall Tenant Contributions	250	258	258	265	273	281	290
Interest Earnings	11	15	15	15	15	15	15
Total Revenues	511	531	531	545	561	577	595
Expenditures							
McCaw Hall Asset Preservation	(499)	(531)	(422)	(1,199)	(561)	(577)	(595)
Total Expenditures	(499)	(531)	(422)	(1,199)	(561)	(577)	(595)
Ending Fund Balance	545	-	654	-	-	-	-
Reserves							
Ending Unreserved Fund Balance	545	-	654	-	-	-	-

Fire Facilities Levy Fund (34440)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	16,771	8,217	10,888	2,292	166	96	96
Accounting Adjustments	-			-	-	-	-
Revised Beginning Fund Balance	16,771	8,217	10,888	2,292	166	96	96
Revenues							
Real & Personal Property Tax	36	-	5	-	-	-	-
Investment Earnings-Residual Cash	135	-	30	-	-	-	-
Unrealized Gains/Losses-Inv GASB31	111	-	-	-	-	-	-
Property Sales (anticipated)	-	676	912	-	-	-	-
Total Revenues	282	676	947	-	-	-	-
Expenditures							
Neighborhood Stations	(6,165)	(8,472)	(9,543)	(2,126)	(70)	-	-
Total Expenditures	(6,165)	(8,472)	(9,543)	(2,126)	(70)	-	-
Ending Fund Balance	10,888	422	2,292	166	96	96	96
Reserves							
Continuing appropriations	(10,888)	(422)	(2,292)	(166)	(96)	(96)	(96)
Total Reserves	(10,888)	(422)	(2,292)	(166)	(96)	(96)	(96)
Ending Unreserved Fund Balance	-	-	-	-	-	-	-

Seattle City Light (41000)

	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Cash Balance	420,807	358,831	426,732	386,637	367,887	320,024	337,314
Revised Beginning Cash Balance	420,807	358,831	426,732	386,637	367,887	320,024	337,314
Revenues	1,072,819	1,231,540	1,209,325	1,242,128	1,204,123	1,226,872	1,270,637
Retail Power Sales	716,818	774,095	752,308	813,715	852,680	893,603	927,958
Revenue from RSA Surcharge	-	-	-	-	-	-	-
Wholesale Power, Net	88,588	65,000	40,143	60,000	60,000	60,000	55,000
Power Contracts	16,391	16,553	14,693	14,753	14,636	14,352	12,741
Power Marketing, Net	15,706	11,101	10,601	10,042	9,639	8,779	8,784
Other Outside Sources	32,788	49,236	49,954	28,795	28,704	29,106	29,521
Interest on Cash Accounts	5,430	7,409	6,844	7,426	7,703	8,895	9,322
Cash from (to) Rate Stabilization Account	(4,369)	-	21,845	-	-	-	-
Cash from Contributions	31,467	32,347	35,321	45,356	29,928	26,737	27,299
Cash from Bond Proceeds	170,000	275,801	277,617	262,040	200,833	185,401	200,013
Expenditures	(1,066,894)	(1,155,721)	(1,249,421)	(1,260,878)	(1,251,986)	(1,209,582)	(1,233,314)
Power Contracts	(264,025)	(278,533)	(267,970)	(276,688)	(287,850)	(294,690)	(298,234)
Production	(34,970)	(41,524)	(36,214)	(39,207)	(42,093)	(43,573)	(48,435)
Transmission	(10,622)	(12,141)	(11,329)	(11,876)	(11,366)	(11,846)	(11,237)
Distribution	(59,753)	(64,701)	(61,357)	(64,308)	(67,770)	(68,180)	(72,287)
Conservation	(8,153)	(5,131)	(6,852)	(6,883)	(5,411)	(5,644)	(5,893)
Customer Accounting	(35,535)	(35,302)	(34,897)	(37,506)	(40,725)	(42,481)	(44,338)
Administration	(72,812)	(70,363)	(74,845)	(75,319)	(78,466)	(81,850)	(85,452)
Uncollectable Accounts	(2,086)	(7,002)	(4,297)	(7,355)	(7,706)	(8,075)	(8,754)
Taxes and Franchise Payments	(80,007)	(90,849)	(84,367)	(91,260)	(94,488)	(97,946)	(101,667)
Debt Service	(184,756)	(194,004)	(189,682)	(198,857)	(210,550)	(223,605)	(228,249)
Capital Expenditures	(337,223)	(417,512)	(398,717)	(450,187)	(404,997)	(317,894)	(315,906)
Technical and Accounting Adjustments	23,047	61,340	(78,893)	(1,432)	(564)	(13,796)	(12,863)
Ending Cash Balance	426,732	434,650	386,637	367,887	320,024	337,314	374,637
<i>Revenues minus expenditures</i>	<i>5,925</i>	<i>75,819</i>	<i>(40,095)</i>	<i>(18,750)</i>	<i>(47,863)</i>	<i>17,290</i>	<i>37,323</i>
Reserves	(298,389)	(339,450)	(230,752)	(279,834)	(235,427)	(257,489)	(280,442)
Construction Account	(123,830)	(112,423)	(52,967)	(70,069)	-	-	-
Other Restricted Accounts	(60,204)	(112,818)	(85,275)	(115,867)	(140,121)	(160,753)	(182,256)
Rate Stabilization Account	(114,355)	(114,209)	(92,510)	(93,898)	(95,306)	(96,736)	(98,187)
Unreserved Ending Cash Balance	128,343	95,199	155,885	88,053	84,596	79,825	94,195

Notes: The amounts in this Financial Plan represent 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. They differ from the revenue and expenses shown in the Budget in several ways, including:

- 1) 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.
- 2) 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.
- 3) The Financial Plan shows revenue from the Rate Stabilization Account (RSA) surcharge and transfer from/to the RSA, while the budget's Revenue Table shows revenues from the RSA surcharge only.
- 4) The Adopted 2015 Financial Plan projected net wholesale revenue to be \$65.0 million in 2015, based on the RSA Baseline amount used in the 2013/2014 rate proposal as of 7/5/2012. The Revised 2014 forecast of net wholesale revenue, which is based on the current financial forecast, forecast version Final_2014_07_18, is \$86 million. This is \$1 million higher than the RSA target amount of net wholesale revenue used in the 2014 Adopted Budget. Therefore, no RSA surcharge is anticipated in 2014 and \$1 million of excess cash related to the higher wholesale revenue will be transferred from unrestricted operating cash to the RSA.
- 5) The Revised 2015 net wholesale revenues is the currently forecast amount, which is less than the RSA Baseline. Therefore, this Financial Plan assumes that there will be a transfer from the RSA to Operating Cash.
- 6) The Proposed 2016 and Projected 2017-2019 net wholesale revenues are the RSA Baseline amounts. Therefore, this Financial Plan assumes that there will be no RSA surcharges or transfers from/to the RSA in those years.
- 7) The growth in the balance of the RSA in 2016-2019 reflects interest earned on the balance, based on a projected annual interest rate of 1.5%.

Seattle City Light (41000) (con't)

Financial Performance	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Average System Rate (\$/MWh)	\$75.81	\$81.32	\$79.35	\$85.43	\$89.77	\$93.93	\$97.12
Rate Change from Prior Year (Systemwide)	3.6%	7.3%	4.7%	7.7%	5.1%	4.6%	3.4%
Retail Market Information							
Average Residential Monthly Bill	\$59.91	\$62.67	\$62.67	\$65.82	\$69.16	\$72.37	\$74.82
Percentage Change	7.3%	4.6%	4.6%	5.0%	5.1%	4.6%	3.4%
Cash Financing of CIP							
In-Year Percentage	50%	40%	22%	31%	32%	42%	43%
2015-2020 Average Percentage	n/a	n/a	35%	35%	35%	35%	35%
Debt Service Coverage	1.85	1.80	1.74	1.83	1.80	1.80	1.80

Notes: 1) The data source for 2014 Actuals for all Financial Performance indicators except the Average Residential Monthly Bill is the Revised version of the financial forecast, forecast version Final_2015_07_10, which reports historical actual data for 2014. 2014 Debt Service Coverage reported in this version of the financial forecast agrees with the 2014 Annual Report.

2) The Average Residential Monthly bill is calculated in the same manner as that used in the Rate Design Study for the 2015-2016 rate proposal, which uses the standard residential rate for customers within the Seattle city limits and assumes that average residential consumption is 700 kWh/month.

Water Fund (43000)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actual	Adopted	Revised	Proposed	Projected	Projected	Projected
OPERATING CASH							
Beginning Operating Cash Balance	29,046	33,342	42,116	25,293	15,000	14,695	15,179
Sources							
<u>Income Statement Items (in order of IS)</u>							
Retail Water Sales	179,935	175,276	185,191	181,875	186,256	193,348	202,422
Wholesale Water Sales	54,808	46,235	50,260	48,934	48,429	60,654	50,130
Facilities Charges	839	450	911	911	911	450	450
Water Service for Fire Protection	8,292	8,106	8,285	8,890	9,104	9,450	9,894
Tap Fees	6,945	4,439	7,500	6,581	6,664	6,747	6,831
Other Operating Revenues	2,298	2,294	1,417	2,478	440	445	451
Build America Bond Interest Income	1,981	2,135	1,800	2,135	2,135	2,135	2,135
Rentals--Non-City	558	600	572	606	601	616	631
Other Non-Operating Revenue	783	429	2,572	2,478	2,540	2,603	2,668
Capital Grants and Contributions	4,262	2,989	10,498	8,295	4,466	4,577	4,692
Operating Grants	182	0	75	0	0	0	0
Transfers from Construction Fund	18,000	34,617	22,340	39,217	51,655	46,323	46,704
Public Works Loan Proceeds	0	0	12,000	0	0	0	0
Inventory Purchased by SDOT	771	802	791	0	0	0	0
Op Transfer In - Rev Stab Subfund	(8,172)	1,800	0	4,500	3,800	(3,700)	1,800
Op Transfer In - Rev Stab Subfund - BPA Acct	0	0	100	200	200	0	0
Call Center Reimbursement from SCL	1,705	1,788	1,795	2,160	2,203	2,247	0
Reimbursement for NS activities	647	270	270	0	0	0	0
Total Sources	273,835	282,230	306,377	309,260	319,401	325,896	328,808
Uses							
<u>CIP</u>							
Distribution	(17,165)	(20,713)	(20,713)	(21,514)	(24,543)	(26,117)	(24,263)
Transmission	(897)	(2,498)	(2,498)	(3,788)	(11,765)	(21,399)	(20,702)
Watershed Stewardship	(100)	(301)	(301)	(841)	(551)	(250)	(250)
Water Quality & Treatment	(5,056)	(11,417)	(11,417)	(1,846)	(6,754)	(225)	(1,405)
Water Resources	(6,129)	(13,965)	(13,965)	(7,713)	(6,478)	(2,902)	(3,047)
Habitat Conservation Program	(1,671)	(2,604)	(2,604)	(2,116)	(1,882)	(1,954)	(1,600)
Shared Cost Projects	(16,076)	(25,164)	(25,164)	(21,702)	(26,476)	(17,431)	(12,957)
Technology	(5,567)	(11,044)	(11,044)	(13,314)	(7,751)	(5,856)	(4,041)
CIP Subtotal	(52,660)	(87,706)	(87,706)	(72,835)	(86,200)	(76,133)	(68,266)
Accomplishment Rate Adjustment	0	13,156	0	0	0	0	0
<u>O&M</u>							
General Expense	(139,737)	(142,800)	(142,800)	(153,680)	(155,662)	(158,583)	(164,127)
Administration	(17,456)	(10,849)	(10,849)	(11,527)	(13,959)	(16,264)	(19,070)
Customer Service	(7,954)	(10,954)	(10,954)	(11,550)	(11,499)	(11,759)	(12,036)
Other Operating	(47,180)	(56,541)	(56,541)	(58,222)	(59,562)	(61,337)	(62,781)
O&M subtotal	(212,327)	(221,144)	(221,144)	(234,979)	(240,681)	(247,943)	(258,013)
Total Uses	(264,987)	(295,694)	(308,850)	(307,814)	(326,881)	(324,076)	(326,279)
Adjustments	4,222	(11,082)	(14,350)	(11,739)	7,175	(1,336)	(1,801)
Ending Operating Cash Balance	42,116	8,795	25,293	15,000	14,695	15,179	15,907

Water Fund (43000) (cont'd.)

Amounts in \$1,000s	2014 Actual	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
CONSTRUCTION FUND							
Beginning Construction Fund Balance	29,381	16,958	11,629	40,967	40,316	36,502	36,774
Bond Proceeds	0	48,024	51,382	42,502	51,825	50,596	33,263
Transfer to Bond Reserve Account	0	(4,200)	0	(4,200)	(4,200)	(4,200)	(4,200)
Transfers to Operating Fund	(18,000)	(34,617)	(22,340)	(39,217)	(51,655)	(46,323)	(46,704)
Interest	248	321	296	263	216	199	172
Ending Construction Fund Balance	11,629	26,486	40,967	40,316	36,502	36,774	19,305
RESERVES							
Bond Reserve Account	(16,684)	(20,823)	(16,851)	(21,237)	(25,641)	(30,066)	(34,512)
Revenue Stabilization Fund	(26,259)	(17,944)	(28,138)	(28,419)	(20,403)	(24,307)	(22,750)
BPA Account	(450)	(443)	(450)	(450)	(450)	(450)	(450)
Planning Reserve	0	(1,377)	(1,059)	(3,979)	(8,354)	(14,220)	(21,309)
Total Reserves	(43,393)	(40,587)	(46,498)	(54,086)	(54,849)	(69,044)	(79,021)

FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2017)

Percent Increase (SYSTEM)

Wholesale	0.0%	-7.2%	0.0%	0.0%
Retail	8.5%	0.0%	1.7%	2.7%

Typical Retail Single Family Residential

Average Monthly Bill (5 ccf / mo) *	\$38.93	\$38.93	\$39.68	\$41.13
Percent Increase	7.0%	0.0%	1.9%	3.7%
	<u>Target</u>			

Net Income	Generally positive	\$31,505	\$29,226	\$20,100	\$23,496
Year End Cash Balance	1/12 Oper Exp	\$42,116	\$25,293	\$15,000	\$14,695
	Target	\$7,737	\$8,493	\$9,508	\$9,797
Cash Financing of CIP					
-Single Year	Min 15%	65.8%	64.7%	47.7%	36.9%
-Avg of Rate Period	Min 20%	62.3%		42.1%	42.1%
Debt Service Coverage	1.70	1.93	1.95	1.70	1.79

* The typical customer's water use as measured per 100 cubic feet (ccf) has fallen due to conservation from 5.5 ccf in the 2009-2011 rate proposal to 5.0 ccf in the 2012-2014 rate proposal. The typical bills displayed above have been calculated using the 5.0 ccf figure.

Drainage and Wastewater Fund (44010)

Amounts in \$1,000s	2014 Actual	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
OPERATING CASH							
Beginning Operating Cash Balance	74,944	83,621	101,299	82,658	52,500	49,000	37,500
Sources							
Wastewater Utility Services	244,534	242,803	243,364	252,901	264,043	268,728	288,360
Drainage Utility Services	92,784	99,683	101,712	107,150	117,660	126,346	140,039
Side Sewer Permit Fees	1,483	1,030	1,030	1,030	1,030	1,030	1,030
Drainage Permit Fees	440	248	286	286	286	286	286
Other Operating Revenues	33	94	95	99	103	107	111
GIS CGDB Corporate Support (N2408 and N2418)	1,598	1,138	1,138	1,659	1,692	1,726	1,761
GIS Maps & Publications (N2409 and 2419)	408	158	158	158	158	158	158
Parks & Other City Depts. (N4405)	106	511	1,126	1,126	1,126	1,126	1,126
SCL Fund (N4403)	761	339	339	235	235	235	235
SCL for ReLeaf	0	0	0	83	85	87	88
SDOT Fund (N4404)	2,086	2,072	3,693	3,693	3,693	3,693	3,693
GF - Various GIS & Eng Svcs (N4303 & N2418)	1,382	1,473	1,473	1,501	1,692	1,726	1,761
Capital Grants & Contributions (excl. donated assets)	3,489	1,500	1,361	1,506	1,929	1,991	1,736
Operating Grants	978	850	1,598	1,598	1,598	1,598	1,598
Call Center Reimbursement from SCL	1,754	1,735	1,844	2,096	2,138	2,181	2,225
Transfer from Construction Fund	65,706	78,163	76,444	89,718	91,554	82,747	98,944
Build America Bond Interest Income	4,009	1,750	3,115	2,146	1,771	1,350	868
Total Sources	421,549	433,547	438,775	466,986	490,792	495,115	544,019
Uses							
CIP							
Protection of Beneficial Uses	(4,283)	(5,182)	(5,182)	(4,820)	(8,769)	(13,952)	(7,952)
Sediments	(3,467)	(4,797)	(4,797)	(4,762)	(3,687)	(6,958)	(8,273)
Combined Sewer Overflows	(41,830)	(60,067)	(60,067)	(56,597)	(30,591)	(35,376)	(63,446)
Rehabilitation	(14,792)	(10,629)	(10,629)	(19,758)	(21,758)	(24,020)	(24,520)
Flooding, Sewer Backup & Lndsl	(13,362)	(16,970)	(16,970)	(13,390)	(20,552)	(19,232)	(20,150)
Shared Cost Projects	(10,293)	(16,623)	(16,623)	(17,845)	(25,508)	(14,008)	(15,474)
Technology	(5,839)	(10,498)	(10,498)	(12,797)	(7,349)	(4,588)	(3,872)
CIP Subtotal	(93,865)	(124,766)	(124,766)	(129,969)	(118,213)	(118,134)	(143,686)
Accomplishment Rate Adjustment	0	12,477	0	0	0	0	0
O&M							
General Expense	(245,980)	(264,299)	(264,299)	(272,224)	(288,668)	(300,124)	(313,337)
Administration	(9,682)	(6,536)	(6,536)	(7,048)	(11,192)	(12,328)	(13,134)
Customer Service	(6,003)	(8,880)	(8,880)	(9,650)	(9,330)	(9,531)	(9,743)
Other Operating	(47,113)	(64,283)	(64,283)	(64,987)	(70,025)	(73,178)	(76,643)
O&M Subtotal	(308,778)	(343,997)	(343,997)	(353,908)	(379,215)	(395,160)	(412,856)
Total Uses	(402,644)	(456,286)	(468,763)	(483,877)	(497,429)	(513,294)	(556,542)
Adjustments	7,449	(2,591)	11,347	(13,266)	3,137	6,679	10,023
Ending Operating Cash Balance	101,299	58,291	82,658	52,500	49,000	37,500	35,000

Drainage and Wastewater Fund (44010) (cont'd.)

Amounts in \$1,000s	2014 Actual	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
CONSTRUCTION FUND							
Beginning Construction Fund Balance	30,818	78,531	78,676	4,036	483	17,650	59,116
Bond Proceeds	113,000			89,718	108,683	124,149	
Transfers to Operating Fund	(65,706)	(78,163)	(75,156)	(89,718)	(91,554)	(82,747)	(98,944)
Interest	564	63	515		38	65	111
Ending Construction Fund Balance	78,676	431	4,036	4,036	17,650	59,116	(39,716)
RESERVES							
Bond Reserve Account	(18,643)	(18,643)	(26,012)	(34,984)	(36,881)	(49,296)	(49,296)
Bond Parity Fund	0	(1,521)	0	0	0	0	0
Vendor Deposits	(1,018)		(1,018)	(1,018)	(1,018)	(1,018)	(1,018)
Planning Reserve		(1,388)	(1,068)	(4,103)	(8,642)	(14,722)	(22,066)
Total Reserves	(19,661)	(21,552)	(28,098)	(40,105)	(46,541)	(65,036)	(72,380)

FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2018)

Percent Increase							
Wastewater		0.9%	0.8%	0.8%	3.6%	0.1%	1.2%
Drainage		10.3%	9.9%	9.9%	9.9%	8.4%	5.9%
Typical Retail Single Family Residential							
Wastewater							
Average Monthly Bill (4.3 ccf) ¹		\$50.53	\$50.91	\$50.91	\$52.76	\$52.80	\$53.45
Percent Increase		0.9%	0.8%	0.8%	3.6%	0.1%	1.2%
Drainage							
Average Monthly Bill		\$26.58	\$29.20	\$29.20	\$32.50	\$35.42	\$38.26
Percent Increase		10.3%	9.9%	9.9%	11.3%	9.0%	8.0%
<u>Target</u>							
Net Income	Generally positive	\$48,526	\$7,148	\$23,472	\$16,476	\$13,870	\$13,404
Year End Cash Balance	1/12 Treatment						
	Cost	\$101,299	\$58,291	\$82,658	\$52,500	\$49,000	\$37,500
	Target	\$11,600	\$12,162	\$12,162	\$30,943	\$31,885	\$32,906
Cash Financing of CIP	25% (4 year rolling avg)	30%	28%	35%	33%	29%	27%
	Debt Service Coverage	1.80	2.97	2.70	2.41	2.31	2.12
Debt to Asset Ratio	Less than 70%	60%	59%	57%	60%	64%	67%

NOTES:

1. The typical customer's sewer usage as measured per 100 cubic feet (ccf) has fallen commensurate with reductions in water usage, and has been adjusted downward in this presentation from 5.2 ccf to 4.3 ccf. The typical bills displayed above have been calculated using the 4.3 ccf figure.

Solid Waste Fund (45010)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actual	Adopted	Revised	Proposed	Projected	Projected	Projected
OPERATING CASH							
Beginning Operating Cash Balance	21,000	30,518	30,518	34,371	31,051	23,937	26,526
Sources							
Other Nonoperating Revenue	2,500	525	(117)	410	327	349	377
Operating Fees, Contributions and Grants	1,029	350	750	750	750	750	750
Residential Services	106,794	111,250	113,422	119,256	123,184	127,529	134,113
Commercial Services	50,843	50,584	51,584	52,711	53,486	54,329	56,016
Recycling and Disposal Station Charges	8,239	7,452	8,856	8,981	10,012	10,205	10,022
Comm'l Disposal (Longhaul) Charges	843	541	476	488	508	537	520
Other Operating Revenue	228	144	144	144	144	144	144
Tonnage Tax Transfer and GF Support	6,378	5,991	6,008	6,335	6,147	6,148	6,133
Transfers from Construction Fund	32,325	46,575	52,556	25,970	5,924	0	0
KC Reimb for Local Hzrd Waste Mgt Prgm	3,176	2,839	2,526	2,617	3,071	3,194	3,321
Call Center Reimbursement from SCL	1,742	1,808	1,808	2,096	2,138	2,181	2,225
Recycling Processing Revenues	1,051	809	0	0	0	0	0
RSF Withdrawals (Deposits)	(10,500)	3,400	1,500	4,000	0	0	0
Total Sources	204,648	232,269	239,515	223,757	205,691	205,365	213,620
Uses							
CIP							
New Facilities	(26,077)	(49,393)	(49,393)	(30,552)	(15,560)	(4,807)	0
Rehabilitation and Heavy Equipment	(9)	(30)	(30)	(430)	(30)	(30)	(15)
Shared Cost Projects	(433)	(2,193)	(2,193)	(1,147)	(2,084)	(1,263)	(1,259)
Technology	(4,001)	(6,781)	(6,781)	(7,235)	(2,908)	(2,037)	(1,137)
CIP Subtotal	(30,520)	(58,396)	(58,396)	(39,364)	(20,582)	(8,137)	(2,411)
Accomplishment Adjustment	0	5,840	0	0	0	0	0
O&M							
General Expense	(137,679)	(144,574)	(144,574)	(156,023)	(151,383)	(154,391)	(156,829)
Administration	(6,838)	(5,546)	(5,546)	(5,317)	(5,892)	(7,272)	(8,270)
Customer Service	(10,582)	(13,704)	(13,704)	(12,695)	(14,576)	(14,708)	(14,967)
Other Operating	(13,011)	(16,692)	(16,692)	(18,447)	(18,436)	(19,463)	(20,284)
O&M Subtotal	(168,110)	(180,515)	(180,515)	(192,483)	(190,288)	(195,834)	(200,350)
Total Uses	(198,630)	(233,072)	(238,911)	(231,846)	(210,870)	(203,971)	(202,762)
Adjustments	3,500	1,886	3,250	4,769	(1,935)	1,195	(3,578)
Ending Operating Cash Balance	30,518	31,601	34,371	31,051	23,937	26,526	33,807

Solid Waste Fund (Fund 45010) (cont'd.)

Amounts in \$1,000s	2014 Actual	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
CONSTRUCTION FUND							
Beginning Construction Fund Balance	0	28,116	26,607	10,625	5,923	0	0
Bond Proceeds	58,922	32,071	36,574	21,269	0	0	0
Transfers to Operating Fund	(32,325)	(46,575)	(52,556)	(25,970)	(5,924)	0	0
Interest	10	168	0	0	0	0	0
Ending Construction Fund Balance	26,607	13,780	10,625	5,923	0	0	0

RESERVES

Bond Reserve Account	(6,774)	(10,319)	(6,774)	(6,774)	(6,774)	(6,774)	(6,774)
Revenue Stabilization Fund	(15,791)	(2,947)	(14,291)	(10,291)	(10,291)	(10,291)	(10,291)
Planning Reserve	0	(535)	(411)	(1,475)	(3,063)	(5,190)	(7,758)
Total Reserves	(22,565)	(13,800)	(21,476)	(18,540)	(20,128)	(22,255)	(24,823)

FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2016)

Percent Increase (SYSTEM)		4.1%	4.5%	5.9%	3.4%
Typical Retail Single Family Residential					
Average Monthly Bill (Apr 1)		\$40.95	\$43.00	\$43.00	\$44.45
Percent Increase		4.2%	5.0%	5.9%	3.4%
	<u>Target</u>				
Net Income	Generally positive	\$1,900	\$3,977	\$5,701	\$9,657
Year End Cash Balance	20 days contract costs	\$30,518	\$31,601	\$34,371	\$31,051
	Target	\$5,165	\$5,283	\$5,283	\$5,368
Cash Financing of CIP	\$2.5M (in 2003 \$) or 10%	\$3,251	\$5,175	\$5,840	\$13,393
	Target	\$3,251	\$5,175	\$5,840	\$3,997
Debt Service Coverage	1.70	3.20	2.78	2.92	2.65

Parking Garage Operations Fund (46010)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	(26,544)	(8,774)	(6,457)	(8,175)	(9,802)	(11,902)	(14,405)
Accounting Adjustments	20,921		(510)	13	17	18	18
Revised Beginning Fund Balance	(5,623)	(8,774)	(6,967)	(8,161)	(9,784)	(11,884)	(14,387)
Revenues							
Parking Revenue	9,070	8,883	9,852	9,852	9,852	9,852	9,852
City Parking Tax	(930)	(910)	(1,009)	(1,009)	(1,009)	(1,009)	(1,009)
Sales Tax	(706)	(692)	(767)	(767)	(767)	(767)	(767)
Interest Earning & Other	140	-	-	-	-	-	-
Total Revenues	7,574	7,281	8,075	8,075	8,075	8,075	8,075
Expenditures							
Operations	(1,727)	(2,227)	(2,217)	(2,264)	(2,332)	(2,402)	(2,474)
B&O Tax	(35)	(56)	(36)	(37)	(38)	(39)	(41)
Condominium Fees	(457)	(557)	(557)	(573)	(591)	(608)	(627)
Other	(607)	(594)	(625)	(644)	(663)	(683)	(704)
Interfund Loan Interest		-	(75)	(241)	(427)	(522)	(635)
Debt Service	(5,582)	(5,774)	(5,774)	(5,956)	(6,142)	(6,341)	(6,545)
Total Expenditures	(8,408)	(9,208)	(9,284)	(9,716)	(10,193)	(10,596)	(11,026)
Ending Fund Balance	(6,457)	(10,701)	(8,175)	(9,802)	(11,902)	(14,405)	(17,337)
Reserves							
Total Reserves	-	-	-	-	-	-	-
Ending Unreserved Fund Balance	(6,457)	(10,701)	(8,175)	(9,802)	(11,902)	(14,405)	(17,337)

Fiber Leasing Fund (47010)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	22	9	12	11	10	10	10
Accounting Adjustments	-	-	-	-	-	-	-
Beginning Unreserved Fund Balance	22	9	12	11	10	10	10
Revenues							
Lease Revenues	-	150	7	7	7	7	7
Management Fees	1	15	1	1	1	1	1
Project Revenues	9	-	150	146	150	150	150
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Revenues	10	165	158	154	158	158	158
Expenditures							
Lease Expenditures	-	(150)	(7)	(7)	(7)	(7)	(7)
Project Expenditures ¹	(19)	-	(145)	(142)	(145)	(145)	(145)
Debt Service	(1)	(21)	(7)	(6)	(6)	(6)	(6)
Total Expenditures	(20)	(171)	(158)	(155)	(158)	(158)	(158)
Ending Fund Balance	12	3	11	10	10	10	10
Reserves							
Total Reserves	-	-	-	-	-	-	-
Ending Unreserved Fund Balance	12	3	11	10	10	10	10

¹ Initial seed loan from DoIT's operating fund (50410) authorized in 2012 by Ordinance 123931.

Finance and Administrative Services Fund (Fund 50300*)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	104,465	31,431	37,326	27,169	19,180	28,488	32,267
Accounting Adjustments	(69,010)	-	-	-	-	-	-
Revised Beginning Fund Balance	35,455	31,431	37,326	27,169	19,180	28,488	32,267
Revenues							
Interfund - Capital Improvements**	2,964	3,720	5,696	16,135	14,275	6,735	3,500
General Fund Support***	25,104	26,858	26,858	28,636	27,831	28,248	28,672
Services to City Depts	130,168	134,970	134,970	143,638	160,923	163,336	165,786
External Revenues	11,331	9,913	9,913	11,098	11,265	11,434	11,605
Total Revenues	169,567	175,460	177,437	199,507	214,293	209,753	209,564
Expenditures							
Budget and Central Services	(4,755)	(4,829)	(4,829)	(6,945)	(5,246)	(5,325)	(5,404)
Fleet Services	(46,955)	(50,421)	(50,421)	(54,286)	(51,250)	(55,058)	(55,438)
Facility Services	(65,231)	(69,317)	(69,317)	(71,970)	(73,644)	(74,971)	(76,095)
Judgment and Claims	(223)	-	-	-	-	-	-
Capital Development and Construction Mgmt	(3,398)	(4,337)	(4,337)	(4,287)	(4,351)	(4,417)	(4,483)
City Finance Division	(13,874)	(15,686)	(15,686)	(14,304)	(14,511)	(15,656)	(15,891)
Business Technology	(15,442)	(17,455)	(17,455)	(19,584)	(22,179)	(24,357)	(24,723)
Regulatory Compliance and Consumer Protection	(3,834)	(4,684)	(4,684)	(5,123)	(5,200)	(5,278)	(5,357)
City Purchasing and Contracting Services	(4,560)	(5,943)	(5,943)	(5,955)	(6,044)	(6,135)	(6,227)
Seattle Animal Shelter	(3,767)	(3,829)	(3,829)	(4,032)	(4,093)	(4,154)	(4,216)
Office of Constituent Services	(2,690)	(3,297)	(3,297)	(3,776)	(3,832)	(3,890)	(3,948)
Capital Improvements**	(2,967)	(3,720)	(7,796)	(17,235)	(14,635)	(6,735)	(3,500)
Total Expenditures	(167,696)	(183,518)	(187,594)	(207,496)	(204,985)	(205,974)	(205,283)
Ending Fund Balance	37,326	23,373	27,169	19,180	28,488	32,267	36,548
Reserves							
Continuing Appropriations	9,609						
Fleets Acquisition Capital Reserve	10,369	13,988	10,517	9,618	12,682	13,554	15,607
Planning Reserve		1,433	1,113	3,832	8,050	13,806	20,822
Total Reserves	19,979	15,421	11,630	13,450	20,732	27,360	36,430
Ending Unreserved Fund Balance	17,347	7,952	15,539	5,730	7,756	4,907	118

Notes:

*Includes Subfunds 50310, 50320, 50330, 50345, 50355, 50365.

**Budget authority is appropriated in the CIP (A1GM1, A1IT and A1PS2). 2015 Revised expenditures include \$3.5 million for Customer Requested Tenant Improvements (Subfund 50390); use of \$2.2M million in proceeds from the 2012 Seawall Bond Levy (including \$1.975 in remaining portion of 2014 appropriation plus \$220k in 2015 appropriation, all to be billed by FAS to the Seattle Department of Transportation); and use of \$2.1M for the Multi-City Portal CIP Project ("FileLocal") out of \$6.1M of FAS fund balance originally appropriated for the Summit Re-Implementation CIP project.

***General Fund Revenue includes \$1.235 million for FAS department cost related to the Summit Re-Implementation project (SRI) in 2016 only. 2017 and 2018 revenues and expenditures do not include FAS department costs for SRI, pending development of the 2017-2018 Proposed Budget.

Information Technology Fund (50410)

Amounts in \$1,000s	2014 Actuals	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected ¹	2018 Projected ¹	2019 Projected ¹
Beginning Budgetary Fund Balance	45,394	25,391	52,455	13,011	16,282	24,458	29,740
Accounting Adjustments ²	9,259	0	0	0	0	0	0
Beginning Unreserved Fund Balance	54,653	25,391	52,455	13,011	16,282	24,458	29,740
Revenues							
Grant Revenues	686	0	94	0	0	0	0
Cable Fund Revenues	8,763	8,294	8,581	9,156	9,174	9,312	9,202
Non-City Agency Revenues	1,201	383	383	398	404	410	416
City Agency Revenues (non GF)	18,330	22,094	22,094	27,789	29,272	28,965	28,631
City Agency Revenues (GF)	20,307	22,736	31,227	28,685	27,625	28,785	28,469
Sources to be Specified/Projects/Rate Billings	473	5,820	5,891	6,323	6,583	6,686	6,791
Seattle IT Budget for IT Initiatives	0	0	0	50,754	51,515	52,288	53,072
Interest Earnings	616	0	0	0	0	0	0
Other ⁵	0	0	2,100	-2,100	0	0	0
Bond Proceeds	0	10,962	8,862	2,100	563	0	3,743
Anticipated Revenue	0	0	0	1,783	4,395	6,159	7,606
Total Revenues	50,377	70,290	79,232	124,888	129,531	132,606	137,931
Expenditures							
Business Office BCL	(10,759)	(32,474)	(61,513)	(10,560)	(10,718)	(10,878)	(9,326)
Leadership, Planning, and Security BCL	(2,230)	(3,832)	(4,287)	(6,914)	(4,899)	(4,984)	(5,136)
Engineering and Operations BCL	(32,208)	(38,379)	(44,443)	(47,112)	(47,922)	(52,771)	(52,644)
Digital Engagement BCL	(7,379)	(7,970)	(8,844)	(7,932)	(7,980)	(8,105)	(8,231)
Citywide IT Initiatives BCL	0	0	0	(49,100)	(49,836)	(50,584)	(51,343)
Targeted Underspending ³	0	0	412	0	0	0	0
Total Expenditures	(52,575)	(82,655)	(118,676)	(121,618)	(121,355)	(127,323)	(126,679)
Ending Fund Balance	52,455	13,026	13,011	16,282	24,458	29,740	40,992
Reserves							
Continuing Appropriation and Encumbrances	(26,754)	0	0	0	0	0	0
Radio and Video Reserves	(10,321)	(8,551)	(8,838)	(9,108)	(9,481)	(5,804)	(6,111)
Operating Expense Reserve ⁴	(1,918)	(3,416)	(2,985)	(1,854)	(1,648)	(1,904)	(901)
Bond Fund (NGDC) for 1st Q2015	(6,900)	0	0	0	0	0	0
NGDC Rebate	(3,533)	0	0	0	0	0	0
Other Rebates ³	0	0	(412)	0	0	0	0
Planning Reserve	0	(628)	(483)	(3,757)	(12,039)	(21,790)	(33,731)
Total Reserves	(49,427)	(12,596)	(12,718)	(14,719)	(23,168)	(29,498)	(40,743)
Ending Unreserved Fund Balance	3,028	430	293	1,563	1,289	243	249

Assumptions:

¹ 2017-2019 assumes 1.5% inflation and revenue growth adjusted for one-time items.

² The net 2014 adjustments include \$28.2 million of bond liabilities, \$1.9 million of miscellaneous other technical adjustments less \$20.8 million of capital assets.

³ 2015 targeted underspending to be applied to 2016 revenue collections.

⁴ Internal DoIT policy establishes a cash float of approximately 90 days of reimbursable expenses.

⁵ Short term loan from the City's cash pool until Bonds are sold in 2016.

Fire Pension Fund (60200)

	2014	2015	2015	2016	2017	2018	2019
Amounts in \$1,000s	Actual	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	12,731	13,985	14,742	15,605	16,239	16,886	17,590
Accounting Adjustments							
Revised Beginning Fund Balance	12,731	13,985	14,742	15,605	16,239	16,886	17,590
Revenues							
General Subfund	17,156	17,312	17,312	17,164	17,577	18,011	18,455
Fire Insurance Premium Tax	1,007	925	925	944	962	982	1,001
Medicare Rx Subsidy Refund	432	350	350	350	350	350	350
Actuarial Account Interest	11	-	-	-	-	-	-
Return on Actuarial Account Investments	1,101	581	581	634	647	704	743
Total Revenues	19,707	19,168	19,168	19,091	19,537	20,047	20,549
Expenditures							
Death Benefits	(16)	(15)	(15)	(17)	(17)	(17)	(17)
Medical Benefits Paid	(9,567)	(10,650)	(10,650)	(11,000)	(11,620)	(12,160)	(12,610)
Pension Benefits Paid	(7,563)	(7,282)	(7,000)	(6,800)	(6,600)	(6,500)	(6,500)
Administration	(550)	(640)	(640)	(640)	(653)	(666)	(679)
Total Expenditures	(17,696)	(18,587)	(18,305)	(18,457)	(18,890)	(19,343)	(19,806)
Ending Fund Balance	14,742	14,567	15,605	16,239	16,886	17,590	18,333
Reserves							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Actuarial Account	(10,943)	(11,150)	(11,524)	(12,158)	(12,805)	(13,509)	(14,252)
Rate Stabilization Reserve	(3,299)	(2,917)	(3,581)	(3,581)	(3,581)	(3,581)	(3,581)
Total Reserves	(14,742)	(14,567)	(15,605)	(16,239)	(16,886)	(17,590)	(18,333)
Ending Unreserved Fund Balance	-	-	-	-	-	-	-

Police Pension Fund (60400)

Amounts in \$1,000s	2014	2015	2015	2016	2017	2018	2019
	Actual	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	3,202	2,912	5,101	3,280	3,280	3,280	3,280
Beginning Unreserved Fund Balance	3,202	2,912	5,101	3,280	3,280	3,280	3,280
Revenues							
General Subfund	20,720	20,279	20,279	21,313	21,945	22,768	23,020
Police Auction Proceeds	167	117	117	117	117	117	117
Miscellaneous	521	0	400	400	400	400	400
Total Revenues	21,409	20,396	20,796	21,830	22,462	23,285	23,537
Expenditures							
Death Benefits	(18)	(18)	(18)	(18)	(18)	(18)	(18)
Medical Benefits Paid	(11,533)	(12,690)	(13,400)	(14,000)	(14,820)	(15,830)	(16,270)
Pension Benefits Paid	(7,393)	(7,153)	(8,600)	(7,200)	(7,000)	(6,800)	(6,600)
Administration	(565)	(536)	(600)	(612)	(624)	(637)	(649)
Total Expenditures	(19,509)	(20,396)	(22,618)	(21,830)	(22,462)	(23,285)	(23,537)
Ending Fund Balance	5,101	2,912	3,280	3,280	3,280	3,280	3,280
Reserves							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Rate Stabilization Reserve	(4,601)	(2,412)	(2,780)	(2,780)	(2,780)	(2,780)	(2,780)
Total Reserves	(5,101)	(2,912)	(3,280)	(3,280)	(3,280)	(3,280)	(3,280)
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

Municipal Arts Fund (62600)

Amounts in \$1,000s	2014 Actual	2015 Adopted	2015 Revised	2016 Proposed	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	5,788	4,960	6,734	6,910	7,249	7,619	7,952
Accounting Adjustments	-	-	-	-	-	-	-
Revised Beginning Fund Balance	5,788	4,960	6,734	6,910	7,249	7,619	7,952
Revenues							
1% for Art Revenues	2,875	3,564	3,941	3,120	3,000	3,000	3,000
Interest Earnings	57	72	72	75	77	80	82
Interest Increase/Decrease	33	-	-	-	-	-	-
Miscellaneous Revenues	10	9	9	197	197	197	198
Public Art Management Fees	221	193	193	235	242	249	256
Total Revenues	3,197	3,838	4,215	3,626	3,516	3,526	3,536
Expenditures							
Public Art Program	(2,250)	(3,065)	(3,065)	(3,099)	(3,146)	(3,193)	(3,241)
Artwork Conservation	-	-	-	(187)	-	-	-
Carry Forwards (inc. Encumbrances)	-	-	(974)	-	-	-	-
Total Expenditures	(2,250)	(3,065)	(4,040)	(3,286)	(3,146)	(3,193)	(3,241)
Ending Fund Balance	6,734	5,733	6,910	7,249	7,619	7,952	8,246
Reserves							
Encumbrances	(974)	-	-	-	-	-	-
Planning Reserve	-	(23)	(18)	(56)	(119)	(208)	(317)
Total Reserves	(974)	(23)	(18)	(56)	(119)	(208)	(317)
Ending Unreserved Fund Balance	5,760	5,710	6,892	7,193	7,500	7,744	7,929