

Fund Financial Plans

Fund #	Fund Name	Page
00100	General Subfund.....	717
00126	Judgment and Claims Fund.....	718
00140	Arts Account.....	719
00160	Cable Television Franchise Sub-Fund.....	720
00161	Cumulative Reserve Subfund, Real Estate Excise Tax II Subaccount.....	721
00163	Cumulative Reserve Subfund, Real Estate Excise Tax I Subaccount.....	722
00164	Cumulative Reserve Subfund, Unrestricted Subaccount.....	723
00165	Neighborhood Matching Subfund.....	724
00166	Cumulative Reserve Subfund, Revenue Stabilization	725
00167	Cumulative Reserve Subfund, South Lake Union Property	726
00168	Cumulative Reserve Subfund, Asset Preservation	727
00169	Cumulative Reserve Subfund, Street Vacation	728
00178	Cumulative Reserve Subfund - Bluefield Habitat Preservation.....	729
00185	Emergency Subfund.....	730
10200	Parks and Recreation Fund.....	731
10310	Transportation Master Fund.....	732
10410	Library Fund.....	734
10810	Seattle Streetcar Fund.....	735
10910	Key Arena Settlement Proceeds Fund.....	736
11410	Seattle Center Fund.....	737
15700	Planning and Development Fund.....	738
16200	Human Services Operating Fund.....	739
16400	Low-Income Housing Fund.....	740
16600	Housing Operating Fund.....	741
17856	2004 Families and Education Levy Subfund.....	742
17857	2011 Families and Education Levy Subfund.....	743
18100	Library Levy Fund	744
18500	School Zone Fixed Automated Camera Zone.....	745

Fund Financial Plans

34070	McCaw Hall Capital Reserve Fund.....	746
34440	2003 Fire Facilities Fund.....	747
41000	City Light Fund.....	748
43000	Water Fund.....	750
44010	Drainage and Wastewater Fund.....	752
45010	Solid Waste Fund.....	755
46010	Parking Garage Operations Fund.....	756
47010	Fiber Leasing Fund.....	757
50300	Finance and Administrative Services Fund.....	758
50410	Information Technology Fund.....	759
60200	Fire Pension Fund.....	760
60400	Police Pension Fund.....	761
62600	Municipal Arts Fund.....	762

General Subfund (00100)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	29,513	28,241	56,116	30,251	9,084	11,398	23,694
Accounting & Technical Adjustments	(5,910)		(15,385)				
Beginning Unreserved Fund Balance	23,603	28,241	40,730	30,251	9,084	11,398	23,694
Revenues							
Property Taxes	259,954	261,000	251,365	267,091	269,488	276,387	283,463
Sales Tax	168,496	170,587	177,785	186,297	194,182	202,197	210,547
Business and Occupation Tax	181,836	188,827	185,414	199,089	211,036	223,495	236,691
Utility Tax	173,077	177,841	180,121	188,865	194,358	201,305	208,589
Other Taxes	14,643	13,877	14,296	14,724	15,702	15,782	15,867
Parking Meters	36,619	35,606	38,599	38,039	38,603	38,971	39,343
Court Fines and Forfeitures	32,031	32,873	39,033	34,471	34,814	34,526	34,257
Revenue from Other Public Entities	25,199	8,669	9,023	10,264	8,848	8,848	8,848
Service Charges & Reimbursements	38,238	38,484	37,127	38,714	38,639	38,637	38,960
Fund Balance Transfers (ERF, RSA, J&C, Licenses, Permits, Interest Income and (10,443	2,457	3,624	4,493	2,154	2,025	2,025
	23,772	16,572	17,187	20,687	17,450	20,108	22,582
Total Revenues	964,307	946,792	953,574	1,002,734	1,025,273	1,062,282	1,101,171
Expenditures							
Arts, Culture & Recreation	(146,889)	(146,240)	(146,240)	(156,042)	(162,815)	(167,877)	(172,086)
Health and Human Services	(54,317)	(59,176)	(59,176)	(66,562)	(67,100)	(68,520)	(69,974)
Neighborhoods & Development	(27,681)	(29,009)	(29,009)	(33,799)	(33,378)	(34,147)	(34,940)
Public Safety	(543,147)	(537,033)	(537,033)	(577,117)	(590,523)	(605,365)	(622,562)
Utilities and Transportation	(39,131)	(37,840)	(37,840)	(42,649)	(46,758)	(47,676)	(48,621)
Administration	(102,180)	(120,186)	(120,186)	(120,661)	(118,653)	(123,660)	(125,065)
Debt Service	(12,953)	(13,946)	(13,946)	(16,999)	(17,195)	(16,491)	(17,955)
GF Subfunds, Judgement & Claims	(11,406)	(5,191)	(5,191)	(10,072)	(5,138)	(4,949)	(10,360)
2013 CY Supplementals / Changes			(15,432)				
Outyear Reductions Required					18,600	18,700	8,000
Total Expenditures	(937,704)	(948,622)	(964,054)	(1,023,901)	(1,022,960)	(1,049,986)	(1,093,562)
Technical Adjustment	5,910						
Ending Fund Balance	56,116	26,410	30,251	9,084	11,398	23,694	31,303
Reserves							
Reserve for 2012 Carryforward	(2,511)						
Reserves Against Fund Balance	(6,615)	(17,307)	(2,087)	(8,785)	(11,331)	(23,618)	(31,250)
Reserves - Technical (Ongoing Approp, etc)	(15,385)						
Reserve for Outyear Deficits							
Total Reserves	(24,512)	(17,307)	(2,087)	(8,785)	(11,331)	(23,618)	(31,250)
Ending Unreserved Fund Balance	31,604	9,103	28,164	299	66	76	53

Judgment and Claims Fund (00126)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	12,445	12,531	17,351	17,351	15,298	10,209	5,120
Accounting Adjustments	(54)						
Beginning Unreserved Fund Balance	12,391	12,531	17,351	17,351	15,298	10,209	5,120
Revenues							
Ins Premiums & Recovery	547						
Payments from Utilities	4,891	7,402	7,402	7,782	7,782	7,782	7,782
Payments from GF Depts	8,423	6,999	6,999	8,022	5,283	5,283	9,965
General Fund Support	1,191	633	633	756	459	459	867
Total Revenues	15,052	15,034	15,034	16,560	13,524	13,524	18,614
Expenditures							
<i>Utilities</i>							
FAS Claims	(1,082)	(2,057)	(2,057)	(1,732)	(1,732)	(1,732)	(1,732)
LAW Judgments	(2,348)	(3,201)	(3,201)	(3,581)	(3,581)	(3,581)	(3,581)
LAW Litigation	(1,584)	(2,144)	(2,144)	(2,469)	(2,469)	(2,469)	(2,469)
Utilities Sub-total	(5,014)	(7,402)	(7,402)	(7,782)	(7,782)	(7,782)	(7,782)
<i>General Fund</i>							
FAS Claims	(1,012)	(1,693)	(1,693)	(2,618)	(2,618)	(2,618)	(2,618)
LAW Judgments	(1,249)	(2,072)	(2,007)	(3,203)	(3,203)	(3,203)	(3,203)
LAW Litigation	(1,403)	(2,329)	(2,329)	(3,600)	(3,600)	(3,600)	(3,600)
LAW Police Action	(1,414)	(1,438)	(1,438)	(1,307)	(1,307)	(1,307)	(1,307)
LAW General	0	(100)	(100)	(103)	(103)	(103)	(103)
General Fund Sub-total	(5,078)	(7,632)	(7,567)	(10,831)	(10,831)	(10,831)	(10,831)
Quarterly Supplementals			(65)				
Total Expenditures	(10,092)	(15,034)	(15,034)	(18,613)	(18,613)	(18,613)	(18,613)
Ending Fund Balance	17,351	12,531	17,351	15,298	10,209	5,120	5,121

Arts Account (00140)

Amounts in \$1,000s	2012 Actual	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	537	172	887	13	443	650	760
Accounting Adjustments		-	-	-	-	-	
<i>Beginning Unreserved Fund Balance</i>	537	172	887	13	443	650	760
Revenues							
Interest Earnings	13	15	15	20	20	20	20
Interest Increase / (Decrease)	3	-	-	-	-	-	
Admissions Tax Allocation to OACA	4,967	4,398	4,398	5,301	5,274	5,379	5,487
General Fund	0	295	405	551	255	266	276
Langston Hughes Operating		71	71	71	74	77	80
<i>Total Revenues</i>	4,983	4,779	4,889	5,942	5,623	5,741	5,863
Expenditures							
Administrative Services	(409)	(401)	(401)	(588)	(611)	(635)	(661)
Cultural Partnerships	(2,502)	(3,031)	(3,031)	(3,591)	(3,417)	(3,554)	(3,696)
Community Development and Outreach	(538)	(518)	(518)	(525)	(546)	(568)	(590)
Langston Hughes		(746)	(746)	(809)	(842)	(875)	(910)
Contract with DPR for Arts Programming	(1,144)						
Supplementals	(40)		(360)				
Encumbrances/Carry Forward			(708)				
<i>Total Expenditures</i>	(4,633)	(4,696)	(5,763)	(5,512)	(5,416)	(5,632)	(5,857)
<i>Ending Fund Balance</i>	887	256	13	443	650	760	765
Reserves							
Operating Reserve	170	256	-	440	480	520	560
Encumbrances							
<i>Total Reserves</i>	170	256	-	440	480	520	560
<i>Ending Unreserved Fund Balance</i>	717	0	13	3	170	240	205

Cable Television Franchise Subfund (00160)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected ¹	2016 Projected ¹	2017 Projected ¹
Beginning Fund Balance	4,768	4,481	4,653	4,877	4,094	3,196	2,155
Accounting Adjustments	(15)	-	-	-	-	-	-
Beginning Unreserved Fund Balance	4,752	4,481	4,653	4,877	4,094	3,196	2,155
Revenues							
Franchise Fees ²	7,662	7,630	7,912	8,070	8,272	8,479	8,691
Misc. Revenues/Rebates ³	370	-	900	-	-	-	-
Interest Earnings	50	40	48	46	36	27	16
Total Revenues	8,082	7,670	8,860	8,117	8,309	8,506	8,707
Expenditures							
Finance and Administration ⁴	(300)	(374)	(374)	(0)	-	-	-
Technology Leadership and Governance	(265)	(314)	(314)	(427)	(442)	(460)	(477)
Technology Infrastructure	(1,412)	(1,571)	(1,571)	(1,633)	(1,697)	(1,768)	(1,834)
Office of Electronic Communication	(6,014)	(6,188)	(6,188)	(6,575)	(6,381)	(6,365)	(6,602)
Unfunded Comcast Coop Agmt Expenditures	-	-	-	(75)	(495)	(764)	(795)
Support to Library	(190)	(190)	(190)	(190)	(190)	(190)	(190)
Fund Deficit							1,121
Total Expenditures	(8,181)	(8,637)	(8,637)	(8,900)	(9,206)	(9,547)	(8,777)
Ending Fund Balance	4,653	3,514	4,877	4,094	3,196	2,155	2,085
Reserves							
Designation for Cable Programs	(1,579)	(873)	(870)	(231)	-	-	-
Cash Float & Revenue Projection Reserves	(1,227)	(1,296)	(1,296)	(1,335)	(1,381)	(1,432)	(1,485)
Equipment Replacement	(600)	(600)	(600)	(600)	(600)	(600)	(600)
Total Reserves	(3,406)	(2,769)	(2,765)	(2,166)	(1,981)	(2,032)	(2,085)
Ending Unreserved Fund Balance	1,247	745	2,111	1,928	1,216	123	-

Assumptions:

¹ Assumes 2.2% expenditure growth in 2015 and 4.0% thereafter, except for spending on certain Office of Electronic Communication items and Support to Library.

² Assumed growth of 1.73% for 2013 Adopted and 2014 Endorsed. Assumes growth of 3.27% and 2.00% for 2013 Revised and 2014 Projected; 2.5% thereafter.

³ 2012 Revenues includes Broadstripe/Wave settlement and late fee payments in the amount of \$352K. 2013 Revenues assumes sale to SCL of the old SCAN building.

⁴ Beginning in 2014, Finance and Administration costs are built into DoIT's rates and spread out through the other expenditure lines.

Cumulative Reserve Subfund - REET II Subaccount (00161)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	11,136	14,706	20,848	16,795	13,805	15,538	28,193
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	11,136	14,706	20,848	16,795	13,805	15,538	28,193
Revenues							
Real Estate Excise Taxes	24,991	18,215	23,249	25,397	27,190	27,920	28,758
Total Revenues	24,991	18,215	23,249	25,397	27,190	27,920	28,758
Expenditures							
Direct CRS Spending		(14,112)	(14,112)	(1,000)	(1,000)		
CIP Supported Projects	(15,276)	(8,573)	(8,573)	(27,342)	(24,373)	(15,265)	(11,782)
ADA Projects	(3)	(708)	(708)	(45)	(84)		
Other Supplemental Ordinances			(3,910)				
Total Expenditures	(15,278)	(23,393)	(27,303)	(28,387)	(25,457)	(15,265)	(11,782)
Ending Fund Balance	20,848	9,528	16,795	13,805	15,538	28,193	45,169
Reserves							
Continuing Appropriation	(8,604)	(6,541)	(8,604)	(8,604)	(8,604)	(8,604)	(8,604)
Reserve for American Disabilities Act					(500)	(1,500)	(2,500)
Reserve for Neighborhood (NSF) Projects					(1,000)	(2,000)	(3,000)
Reserve for Asset Preservation Projects						(10,700)	(25,700)
Fund Balance Target Reserve	(1,400)	(2,850)	(2,850)	(5,000)	(5,000)	(5,000)	(5,000)
Total Reserves	(10,004)	(9,391)	(11,454)	(13,604)	(15,104)	(27,804)	(44,804)
Ending Unreserved Fund Balance	10,844	137	5,340	201	433	389	365

Cumulative Reserve Subfund - REET I Subaccount (00163)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	19,776	24,197	28,370	29,837	23,117	27,238	47,511
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	19,776	24,197	28,370	29,837	23,117	27,238	47,511
Revenues							
Real Estate Excise Taxes	24,970	18,215	23,249	25,397	27,190	27,920	28,758
Total Revenues	24,970	18,215	23,249	25,397	27,190	27,920	28,758
Expenditures							
Direct CRS Spending	(1,934)	(1,082)	(1,082)	(1,970)	(1,992)	(1,215)	(1,238)
CIP Supported Projects	(13,688)	(18,110)	(18,110)	(30,147)	(21,076)	(6,433)	(6,694)
ADA Projects	(754)	(2,292)	(2,292)				
Other Supplemental Ordinances			(300)				
Total Expenditures	(16,376)	(21,483)	(21,783)	(32,117)	(23,068)	(7,648)	(7,932)
Ending Fund Balance	28,370	20,929	29,837	23,117	27,238	47,511	68,336
Reserves							
Continuing Appropriation	(14,728)	(14,972)	(14,728)	(14,728)	(14,728)	(14,728)	(14,728)
Reserve for American Disabilities Act Projects					(2,500)	(4,500)	(7,000)
Reserve for North Precinct					(1,500)	(4,800)	(8,100)
Reserve for Asian Art Museum				(2,000)	(2,200)	(6,000)	(9,000)
Reserve for Asset Preservation /Major Maintenance		(280)	(280)	(280)	(280)	(11,480)	(23,480)
Fund Balance Target Reserve	(2,250)	(3,750)	(3,750)	(5,000)	(5,000)	(5,000)	(5,000)
Total Reserves	(16,978)	(19,002)	(18,758)	(22,008)	(26,208)	(46,508)	(67,308)
Ending Unreserved Fund Balance	11,393	1,927	11,079	1,109	1,031	1,003	1,029

Cumulative Reserve Subfund - Unrestricted (00164)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	1,026	1,812	2,002	5,903	4,879	6,632	7,027
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	1,026	1,812	2,002	5,903	4,879	6,632	7,027
Revenues							
Grants/Levy/Donations/Other	6,160	4,555	4,555	4,582	3,029	1,577	1,543
Misc Revenues ¹	827	1,370	3,877	1,635	1,760	403	403
Property Sales		8,500	14,250				
General Fund Support	500	500	280	400	500	500	500
Total Revenues	7,487	14,925	22,962	6,617	5,289	2,480	2,446
Expenditures							
Direct CRS Spending	(1,148)	(1,129)	(1,129)	(580)	(76)	(76)	(76)
CIP Supported Projects	(5,362)	(4,032)	(4,032)	(7,060)	(3,460)	(2,010)	(1,985)
MOHAI Payment ²		(2,500)	(13,900)				
Total Expenditures	(6,511)	(7,661)	(19,061)	(7,640)	(3,536)	(2,086)	(2,061)
Ending Fund Balance	2,002	9,076	5,903	4,879	6,632	7,027	7,412
Reserves							
Continuing Appropriation	(5,835)	(5,698)	(5,835)	(5,835)	(5,835)	(5,835)	(5,835)
MOHAI Future Payments Reserve		(6,000)					
District Energy Investment Reserve		(320)	(100)				
Zoo Surface Parking Lot		(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Total Reserves	(5,835)	(14,018)	(7,935)	(7,835)	(7,835)	(7,835)	(7,835)
Ending Unreserved Fund Balance	(3,833)	(4,942)	(2,032)	(2,956)	(1,203)	(808)	(423)

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). The recent conclusion of negotiations with the Washington State Department of Transportation over the sale of the McCurdy Park property allowed the City to make full payment on the loan in 2013 rather than via annual installments in 2014, 2015 and 2016.

Neighborhood Matching Fund (00165)

Amounts in \$1,000	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	3,959	3,617	4,225	3,877	3,515	3,139	2,748
<i>Beginning Unreserved Fund Balance</i>	3,959	3,617	4,225	3,877	3,515	3,139	2,748
Revenues							
Revenues (Support from General Fund)	2,779	2,891	2,891	3,529	3,670	3,817	3,970
Mid Year Cut/Underspend Requirement	-		(29)				
<i>Total Revenues</i>	2,779	2,891	2,862	3,529	3,670	3,817	3,970
Expenditures							
Large Projects Fund	(890)	(1,221)	(1,221)	(1,475)	(1,534)	(1,595)	(1,659)
Management and Project Development (MPC)	(701)	(780)	(780)	(904)	(940)	(978)	(1,017)
Small and Simple Projects	(885)	(1,194)	(1,194)	(1,447)	(1,505)	(1,565)	(1,627)
Small Sparks Projects	(37)	(15)	(15)	(66)	(68)	(71)	(74)
<i>Total Expenditures</i>	(2,513)	(3,211)	(3,210)	(3,891)	(4,047)	(4,208)	(4,377)
<i>Ending Fund Balance</i>	4,225	3,297	3,877	3,515	3,139	2,748	2,340
Reserves							
Reserves for Encumbrances (Contracted)	(1,025)	(1,418)	(931)	(828)	(753)	(659)	(562)
Reserves for Contracting in Progress	(2,880)	(1,553)	(2,526)	(2,188)	(1,838)	(1,473)	(1,092)
<i>Total Reserves</i>	(3,905)	(2,971)	(3,456)	(3,016)	(2,591)	(2,132)	(1,654)
<i>Ending Unreserved Fund Balance</i>	320	327	421	498	548	615	687

Revenue Stabilization Account (00166)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	11,969	21,684	21,684	30,397	34,690	39,097	43,674
Accounting Adjustments							
Beginning Unreserved Fund Balance	11,969	21,684	21,684	30,397	34,690	39,097	43,674
Revenues							
CY/Actual Budget Contribution	1,200	4,058	4,058	4,293	4,407	4,577	3,897
Additional Year-End Contribution	8,515		4,655				
Total Revenues	9,715	4,058	8,713	4,293	4,407	4,577	3,897
Expenditures							
CY/Actual Budget Appropriations	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0
Ending Fund Balance	21,684	25,742	30,397	34,690	39,097	43,674	47,571
Reserves							
Continuing Appropriations	0	0	0	0	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Fund Balance	21,684	25,742	30,397	34,690	39,097	43,674	47,571

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

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	314	316	317	319	321	323	325
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	314	316	317	319	321	323	325
Revenues							
Misc Revenue	3	2	2	2	2	2	2
Total Revenues	3	2	2	2	2	2	2
Expenditures							
Actual/Budgeted Spending							
Total Expenditures	0	0	0	0	0	0	0
Ending Fund Balance	317	318	319	321	323	325	327
Reserves							
Continuing Appropriation							
Designated for Transportation Purposes	(317)	(318)	(319)	(321)	(323)	(325)	(327)
Total Reserves	(317)	(318)	(319)	(321)	(323)	(325)	(327)
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

Cumulative Reserve Subfund - Asset Preservation Fund (00168)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	5,518	4,348	6,941	7,191	7,521	7,851	8,181
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	5,518	4,348	6,941	7,191	7,521	7,851	8,181
Revenues							
Misc Revenue	4,067	4,050	4,050	4,050	4,050	4,050	4,050
Total Revenues	4,067	4,050	4,050	4,050	4,050	4,050	4,050
Expenditures							
Actual/Budgeted Spending	(2,645)	(3,800)	(3,800)	(3,720)	(3,720)	(3,720)	(3,720)
Total Expenditures	(2,645)	(3,800)	(3,800)	(3,720)	(3,720)	(3,720)	(3,720)
Ending Fund Balance	6,941	4,598	7,191	7,521	7,851	8,181	8,511
Reserves							
Continuing Appropriation	(6,607)	(4,032)	(6,607)	(6,607)	(6,607)	(6,607)	(6,607)
Large Expense Project Reserve	(333)	(567)	(583)	(913)	(1,243)	(1,573)	(1,903)
Total Reserves	(6,941)	(4,598)	(7,191)	(7,521)	(7,851)	(8,181)	(8,511)
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

Cumulative Reserve Subfund - Street Vacation Subaccount (00169)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	305	(1,058)	(225)	2,426	3,642	5,082	5,165
Accounting & Technical Adjustments	-	-	-	-	-	-	-
Beginning Unreserved Fund Balance	305	(1,058)	(225)	2,426	3,642	5,082	5,165
Revenues							
Misc Revenue	375	980	3,780	1,316	1,440	83	100
Total Revenues	375	980	3,780	1,316	1,440	83	100
Expenditures							
Actual/Budgeted Spending	(905)		(1,128)	(100)			
Total Expenditures	(905)	0	(1,128)	(100)	0	0	0
Ending Fund Balance	(225)	(78)	2,426	3,642	5,082	5,165	5,265
Reserves							
Continuing Appropriation	(2,764)	(1,871)	(2,764)	(2,764)	(2,764)	(2,764)	(2,764)
Designated for Transportation Purposes				(878)	(2,317)	(2,400)	(2,500)
Total Reserves	(2,764)	(1,871)	(2,764)	(3,642)	(5,081)	(5,164)	(5,264)
Ending Unreserved Fund Balance	(2,990)	(1,949)	(338)	0	0	0	0

Cumulative Reserve Subfund - Bluefield Habitat Preservation Subaccount (00178)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	104	204	206	206	206	206	206
Accounting & Technical Adjustments							
<i>Beginning Unreserved Fund Balance</i>	104	204	206	206	206	206	206
<u>Revenues</u>							
Misc Revenue	102						
<i>Total Revenues</i>	102						
<u>Expenditures</u>							
Actual/Budgeted Spending							
<i>Total Expenditures</i>							
<i>Ending Fund Balance</i>	206	204	206	206	206	206	206
<u>Reserves</u>							
Continuing Appropriation							
Designated for Special Purposes	(206)	(204)	(206)	(206)	(206)	(206)	(206)
<i>Total Reserves</i>	(206)	(204)	(206)	(206)	(206)	(206)	(206)
<i>Ending Unreserved Fund Balance</i>							

Emergency Fund (00185)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	44,101	44,101	42,128	41,563	48,050	50,708	52,875
<i>Beginning Unreserved Fund Balance</i>	44,101	44,101	42,128	41,563	48,050	50,708	52,875
Revenues							
CY/Actual Budget Contribution				4,623	2,658	2,167	2,112
Reimbursement from Departments				1,864			
<i>Total Revenues</i>				6,487	2,658	2,167	2,112
Expenditures							
CY/Actual Budget Appropriations	(1,864)	(565)	(565)				
Other Changes	(110)						
<i>Total Expenditures</i>	(1,973)	(565)	(565)				
<i>Ending Fund Balance</i>	42,128	43,537	41,563	48,050	50,708	52,875	54,987
Reserves							
Continuing Appropriations	(68)	(178)	(68)	(68)	(68)	(68)	(68)
<i>Total Reserves</i>	(68)	(178)	(68)	(68)	(68)	(68)	(68)
<i>Ending Unreserved Fund Balance</i>	42,060	43,359	41,495	47,981	50,640	52,807	54,919

Park and Recreation Fund (10200)

Amounts in \$1,000s	2012	2013	2013	2014	2015	2016	2017
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Fund Balance	7,117	4,765	8,116	4,686	2,722	733	704
Accounting Adjustment	(327)						
Beginning Unreserved Fund Balance	6,790	4,765	8,116	4,686	2,722	733	704
Environmental Learning and Programs	552	266	138	201	209	217	226
Facility and Structure Maintenance	837	389	646	454	472	491	511
Finance and Administration	80,879	86,312	86,230	89,938	93,536	99,077	103,040
Golf (Subfund 10240)	9,747	10,039	10,045	10,247	10,657	11,083	11,526
Natural Resources Management	1,110	1,313	1,218	1,478	1,537	1,599	1,663
Park Cleaning, Landscaping, Restoration	1,456	1,283	1,277	1,302	1,354	1,408	1,465
Planning, Development, and Acquisition	4,848	4,506	4,303	5,510	5,730	5,960	6,198
Policy Direction and Leadership	3,572	2,707	8,383	3,261	3,641	4,037	4,199
Recreation Facilities and Programs	8,609	6,908	7,656	8,199	8,527	8,868	9,223
Seattle Aquarium	3,289	3,340	3,340	3,227	3,356	-	-
Seattle Conservation Corps	2,867	3,942	2,783	3,841	3,995	4,154	4,321
Swimming, Boating, and Aquatics	4,297	4,899	4,933	5,611	5,835	6,069	6,312
Woodland Park Zoo	124	99	99	99	103	107	111
Total Revenues	122,187	126,003	131,051	133,368	138,953	143,071	148,793
Environmental Learning and Programs	(3,236)	(1,545)	(1,484)	(1,483)	(1,542)	(1,604)	(1,668)
Facility and Structure Maintenance	(13,058)	(14,643)	(14,802)	(15,357)	(15,971)	(16,619)	(17,289)
Finance and Administration	(7,642)	(7,975)	(7,955)	(8,427)	(8,844)	(9,198)	(9,566)
Golf	(9,157)	(9,561)	(9,773)	(10,238)	(10,648)	(11,073)	(11,516)
Judgment and Claims	(1,143)	(546)	(546)	(652)	(678)	(705)	(733)
Natural Resources Management	(6,461)	(6,968)	(6,943)	(7,321)	(7,614)	(7,918)	(8,235)
Park Cleaning, Landscaping, and Restoration	(25,957)	(29,317)	(28,403)	(30,811)	(32,043)	(33,325)	(34,658)
Planning, Development, Acquisition	(5,938)	(5,993)	(5,517)	(6,195)	(6,443)	(6,701)	(6,969)
Policy Direction and Leadership	(5,061)	(6,375)	(13,635)	(7,577)	(7,997)	(8,317)	(8,650)
Recreation Facilities and Programs	(22,283)	(22,377)	(22,773)	(23,918)	(24,875)	(25,870)	(26,904)
Seattle Aquarium	(3,291)	(3,340)	(3,340)	(3,227)	(3,356)	-	-
Seattle Conservation Corps	(3,314)	(3,942)	(3,032)	(4,021)	(4,182)	(4,349)	(4,523)
Swimming, Boating, and Aquatics	(7,671)	(8,457)	(8,353)	(9,285)	(9,656)	(10,043)	(10,444)
Woodland Park Zoo	(6,604)	(6,665)	(6,665)	(6,820)	(7,093)	(7,377)	(7,672)
Gasworks Park Subfund	(44)	-	-	-	-	-	-
Q2 Supplemental	-	-	(1,200)	-	-	-	-
Q3 Supplemental	-	-	(60)	-	-	-	-
Total Expenditures	(120,860)	(127,704)	(134,481)	(135,332)	(140,942)	(143,099)	(148,828)
Ending Fund Balance	8,116	3,064	4,686	2,722	733	704	670
Westbridge Debt Service Reserve	(665)	(665)	(640)	(560)	(480)	(400)	(320)
Golf transfer to CRS (Subfund 10240)	(411)	-	(411)	(411)	-	-	-
Aquarium Accrued Leave Reserve	(77)	(77)	(77)	(77)	(77)	-	-
Donations Reserve	(95)	(56)	(80)	(65)	(64)	(59)	(54)
Conservatory Subaccount Reserve	(243)	-	(208)	-	-	-	-
Building 11 Debt Service Reserve	-	-	(249)	-	-	-	-
Parks Operating Reserve	-	-	-	(105)	(210)	(315)	(420)
2015 Use of Fund Balance Reserve	-	-	-	(950)	-	-	-
Total Reserves	(1,491)	(798)	(1,665)	(2,168)	(831)	(774)	(794)
Ending Unreserved Fund Balance	6,625	2,266	3,021	554	(99)	(70)	(124)

Transportation Operating Fund (10310)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	61,431	44,465	51,048	64,577	58,371	88,149	89,407
Accounting/Technical Adjustments	0	0	0	0	0	0	0
Revised Beginning Fund Balance	61,431	44,465	51,048	64,577	58,371	88,149	89,407
Revenues							
Interest Earnings	246	0	0	0	0	0	0
BTG EHT	66	0	6	6	0	0	0
IF Employee Hrs Tax Penalty	11	0	0	0	0	0	0
BTG CPT	25,443	25,033	25,556	26,246	26,955	27,682	28,430
BTG Levy	40,998	41,487	41,557	42,232	42,964	40,556	40,961
CPT 2.5%	5,873	6,258	6,389	6,561	6,739	6,921	7,107
Vehicle License Fee	6,260	7,118	7,494	7,851	8,064	7,121	7,150
GF	37,937	36,701	35,419	41,253	44,495	46,076	46,670
Gas Tax	12,789	12,965	12,965	12,965	12,965	12,965	12,965
CRS - REET II	6,286	12,750	12,750	23,078	20,154	5,091	4,076
CRS - REET I	0	0	0	1,971	4,400	0	0
CRS - Steet Vacation	0	0	0	100	0	0	0
CRS - Unrestricted - Proposition 2/Street Vacation	0	1,026	1,026	3,005	256	0	0
Other Street Use & Curb Permit	15,514	6,774	6,774	8,582	8,925	9,282	9,653
Other Non-Business Licenses/PE	1,057	1,119	1,119	874	909	945	983
Interlocal Grants	91	0	0	0	0	0	0
Private Reimbursements	0	500	500	0	0	15,000	15,000
Other Protective Inspection	0	1,220	1,220	1,769	1,839	1,913	1,989
Street Maintenance & Repair	420	742	742	838	871	906	943
Other Charges - Transportation - CIP	54,811	43,358	43,358	31,718	31,027	4,823	813
Other Charges-Transportation-O&M	0	0	0	9,271	9,642	10,028	10,429
Federal Grants	31,916	15,632	15,632	23,383	5,925	6,975	0
State Grants	7,508	12,220	12,220	18,052	26,664	91,545	89,827
LTGO Bond Proceeds	64,357	34,301	0	28,378	14,740	21,878	150
Local Improvement District Bond Proc	0	0	0	0	40,500	83,000	38,000
Future Levy LID Lift - Central Waterfro	0	0	0	0	0	0	16,000
Long-Term Intergovernmental Loan Pr	6,000	0	0	0	0	0	0
IF Architect/Engineering Services	0	1,290	1,290	678	387	0	0
IF Other Charges - Transportation	10,967	7,283	7,283	6,384	6,639	6,905	7,181
IF Capital Contributions & Grants	0	13,900	13,900	16,027	0	0	0
Seattle City Light Fund	0	2,320	2,320	983	1,800	1,000	1,000
Seawall and Central Waterfront Levy	1,525	43,700	43,700	78,000	110,250	58,050	0
Property Proceeds Sale	120	0	0	1,977	24,217	3,945	50
To Be Determined	0	0	0	0	25,016	13,681	45,957
Other - Voter Approved Levies, etc.	1,380	0	0	0	0	0	0
Other	119	0	0	0	0	0	0
Emergency Subfund	110	0	0	0	0	0	0
Rubble Yard Property Proceeds	0	4,050	7,003	3,155	0	0	0
Property Sales - South Lake Union Stre	0	0	0	0	0	5,945	0
School Zone Fixed Automated Camera	0	0	0	7,088	6,395	5,810	5,255
Total Revenues	331,804	331,745	300,221	402,423	482,738	488,042	390,588

Transportation Operating Fund (10310)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Expenditures							
Bridges & Structures	7,201	7,479	7,479	9,044	9,316	9,595	9,883
Department Management	6,611	1,211	1,211	1,624	1,673	1,723	1,775
Engineering Services	2,393	2,294	2,294	1,633	1,682	1,733	1,785
General Expense - Debt Service	28,928	27,946	26,991	29,318	25,188	25,660	26,890
General Expense - Other	0	2,974	3,929	3,548	3,654	3,764	3,877
Major Maintenance/Replacement (CIF)	66,906	48,824	41,896	51,170	34,241	61,360	45,083
Major Projects (CIP)	111,805	129,602	102,229	171,917	209,609	264,299	162,304
Mobility-Capital (CIP)	49,551	23,570	23,570	54,509	79,506	27,917	56,014
Mobility-Operations	31,442	35,583	35,583	39,824	40,668	41,888	43,145
ROW Management	11,156	13,733	13,733	19,843	20,438	21,051	21,683
Street Maintenance	21,621	23,167	23,167	21,554	22,200	22,866	23,552
Street Car	0	0	0	0	0	0	0
Urban Forestry	4,572	4,611	4,611	4,645	4,784	4,928	5,075
Total Expenditures	342,186	320,993	286,692	408,629	452,960	486,784	401,066
Ending Fund Balance	51,048	55,217	64,577	58,371	88,149	89,407	78,930
Reserves							
Rubble Yard Reserve	0	0	0	0	0	0	0
Continuing Appropriations - CIP	(46,958)	(41,502)	(46,891)	(46,891)	(46,891)	(46,891)	(46,891)
Continuing Appropriations - O&M	0	0	0	0	0	0	0
Paving Reserve	0	0	0	(3,182)	(3,182)	(3,182)	(3,182)
Operating Reserve	0	0	0	(851)	(1,703)	(2,554)	(3,406)
Total Reserves	(46,958)	(41,502)	(46,891)	(50,924)	(51,776)	(52,627)	(53,479)
Unreserved Ending Fund Balance	4,090	13,715	17,686	7,446	36,374	36,780	25,451

The Seattle Public Library (10410)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	632	625	586	586	585	656	799
Accounting Adjustments	(22)						
<i>Beginning Unreserved Fund Balance</i>	610	625	586	586	585	656	799
Revenues							
Copy Services	37	60	60	50	50	50	50
Pay for Print	148	159	159	159	159	159	159
Fines/Fees	1,489	1,564	1,564	1,564	1,564	1,564	1,564
Parking - Central Library	300	300	300	300	300	300	300
Space Rental	156	150	150	150	150	150	150
Concessions Proceeds	3	3	3	3	3	3	3
Salvage Sales/Materials	44	50	50	60	60	60	60
Misc Revenue	7	3	3	3	3	3	3
Cable Franchise Fees	190	190	190	190	190	190	190
Library Levy - Operating Support		13,050	13,050	12,421	13,088	13,781	14,503
General Subfund Support	48,472	48,044	46,973	47,999	49,919	51,916	53,993
<i>Total Revenues</i>	50,847	63,573	62,502	62,899	65,486	68,176	70,974
Expenditures							
City Librarian's Office	(843)	(1,008)	(1,008)	(746)	(776)	(807)	(839)
Human Resource	(1,101)	(1,074)	(1,074)	(1,070)	(1,113)	(1,157)	(1,204)
Information Technology	(3,058)	(5,527)	(5,527)	(4,196)	(4,364)	(4,538)	(4,720)
Marketing and Online Services				(855)	(889)	(925)	(962)
Administrative Services	(9,033)	(11,087)	(10,474)	(9,877)	(10,272)	(10,683)	(11,110)
Library Services Division	(36,836)	(44,876)	(44,418)	(46,156)	(48,002)	(49,922)	(51,919)
<i>Total Expenditures</i>	(50,871)	(63,573)	(62,502)	(62,900)	(65,416)	(68,033)	(70,754)
<i>Ending Fund Balance</i>	586	624	586	585	656	799	1,020
Reserves							
Encumbrances							
Known Liability	(213)	(115)	(115)	(115)	(115)	(115)	(115)
Operating Reserve				(170)	(340)	(510)	(680)
<i>Total Reserves</i>	(213)	(115)	(115)	(285)	(455)	(625)	(795)
<i>Ending Unreserved Fund Balance</i>	373	509	471	300	201	174	225

Seattle Streetcar Fund (10810)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	(3,288)	(3,303)	(3,367)	(3,598)	(3,542)	(3,569)	(3,572)
Carry Forward / Encumbrances							
Total Beginning Fund Balance	(3,288)	(3,303)	(3,367)	(3,598)	(3,542)	(3,569)	(3,572)
Revenues							
Sponsorship Revenues	133	300	200	210	216	223	229
Farebox Recovery	110	119	114	117	121	124	128
FTA Funds	223	380	288	555	315	345	375
Donations	204	0	0	0	0	0	0
Sound Transit Funds	0	0	0	4,910	5,057	5,209	5,365
Total Revenues	671	799	602	5,792	5,709	5,901	6,098
Expenditures							
South Lake Union Streetcar Operations and Maintenance	(725)	(731)	(798)	(827)	(644)	(660)	(669)
First Hill Streetcar Operations and Maintenance	0	0	0	(4,910)	(5,057)	(5,209)	(5,365)
Interest Expense	(26)		(34)		(35)	(35)	(35)
Total Expenditures	(751)	(731)	(832)	(5,737)	(5,736)	(5,904)	(6,069)
Ending Fund Balance	(3,367)	(3,235)	(3,598)	(3,542)	(3,569)	(3,572)	(3,544)
Reserved Fund Balances							
Interest Expense							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Fund Balance	(3,367)	(3,235)	(3,598)	(3,542)	(3,569)	(3,572)	(3,544)

KeyArena Settlement Proceeds Fund (10910)

	2012	2013	2013	2014	2015	2016	2017
Amounts in \$1,000s	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Fund Balance	682	537	502	280	0	0	0
Accounting Adjustments							
Beginning Unreserved Fund Balance	682	537	502	280	0	0	0
Revenues							
Interest Earnings	0	0	0	0	0	0	0
Interest Increase / (Decrease)	0	0	0	0	0	0	0
Miscellaneous Revenues	0	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0	0
Expenditures							
Current Year Fund Appropriation							
CF- KeyArena Improvements CIP	(143)	(432)	(179)	(195)	0	0	0
CF-Fun Forest Site Restoration CIP	(38)	(106)	(42)	(85)	0	0	0
Total Expenditures	(181)	(537)	(221)	(280)	0	0	0
Ending Fund Balance	502	0	280	0	0	0	0
Reserves							
Operating Reserves							
Encumbrances							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Fund Balance	502	0	280	0	0	0	0

Seattle Center Fund (11410)

Amounts in \$1,000s	2012	2013	2013	2014	2015	2016	2017
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Fund Balance	711	610	595	197	421	1,084	1,773
Revised Beginning Fund Balance	711	610	595	197	421	1,084	1,773
Revenues							
Access (Monorail and Parking)	5,679	4,827	4,827	4,909	5,205	5,414	5,630
Administration	1,450	1,484	1,484	1,515	1,575	1,638	1,704
Campus Grounds (Rent & Leases)	1,452	1,776	1,776	2,071	2,254	2,344	2,438
Campus Commercial Events	1,425	1,234	1,234	1,215	1,263	1,314	1,366
Community Programs	129	308	308	308	321	334	347
Cultural Facilities (Rent & Leases)	1,268	1,557	1,557	1,514	1,574	1,637	1,703
Debt	130	135	135	126	132	137	142
Festivals	677	781	781	794	826	859	893
General Subfund Support	11,208	11,753	11,753	11,885	12,361	12,855	13,369
Judgment & Claims	932	588	588	703	724	724	724
KeyArena	6,596	7,008	7,008	7,383	7,678	7,985	8,304
McCaw Hall	3,774	4,082	4,082	4,125	4,290	4,461	4,640
Total Revenues	34,721	35,533	35,533	36,548	38,203	39,702	41,261
Expenditures							
Access (Monorail and Parking)	(1,134)	(1,209)	(1,209)	(1,104)	(1,148)	(1,194)	(1,242)
Administration	(6,920)	(6,893)	(6,893)	(7,105)	(7,389)	(7,685)	(7,992)
Campus Grounds	(11,560)	(11,679)	(11,679)	(11,875)	(12,150)	(12,637)	(13,142)
Campus Commercial Events	(1,017)	(892)	(892)	(929)	(966)	(1,004)	(1,044)
Community Programs	(2,037)	(2,060)	(2,060)	(2,093)	(2,177)	(2,264)	(2,355)
Cultural Facilities	(211)	(221)	(221)	(225)	(234)	(243)	(253)
Debt	(125)	(135)	(135)	(126)	(132)	(137)	(142)
Festivals	(915)	(1,482)	(1,482)	(1,480)	(1,540)	(1,601)	(1,665)
Judgment & Claims	(932)	(588)	(588)	(703)	(724)	(724)	(724)
KeyArena	(5,791)	(6,297)	(6,297)	(6,528)	(6,790)	(7,061)	(7,344)
McCaw Hall	(4,194)	(4,475)	(4,475)	(4,155)	(4,290)	(4,462)	(4,640)
Total Expenditures	(34,837)	(35,931)	(35,931)	(36,324)	(37,540)	(39,012)	(40,543)
Ending Fund Balance	595	212	197	421	1,084	1,773	2,491
Reserves							
McCaw Hall Reserves	1,402	700	1,004	917	917	917	917
Operating Reserve				310	620	930	1,240
Total Reserves	1,402	700	1,004	1,227	1,537	1,847	2,157
Ending Unreserved Fund Balance	(807)	(488)	(807)	(806)	(453)	(74)	334

Planning and Development Fund (15700)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	3,632	12,895	11,298	14,370	17,407	22,875	27,621
Accounting Adjustments	2,295	0	0	0	0	0	0
Beginning Unreserved Fund Balance	5,927	12,895	11,298	14,370	17,407	22,875	27,621
Revenues							
Boiler	1,104	1,248	1,168	1,179	1,251	1,263	1,340
Building Development	23,107	23,892	27,574	27,849	29,479	29,783	31,575
Contingent Revenues - Unaccessed	0	6,620	0	6,620	6,620	6,620	6,620
Cum. Reserve Subfund-REET I - TRAO	74	153	153	157	162	167	172
Cum. Reserve Subfund-REET I - Design Commission	316	492	570	576	593	611	629
Cum. Reserve Subfund-Unrestricted - TRAO	59	73	73	76	78	80	83
Electrical	5,459	5,622	6,153	6,215	6,592	6,658	7,061
Elevator	2,710	2,965	3,042	3,073	3,259	3,292	3,491
General Fund	9,660	9,651	9,654	10,627	10,946	11,275	11,613
Grants/MOAs - All Else	945	387	293	296	307	315	327
Grants/MOAs - SPU MOA for Side Sewer & Drainage	1,016	1,125	1,047	1,057	1,089	1,122	1,155
Interest	165	100	13	100	100	100	100
Land Use	4,666	4,707	5,654	5,711	5,771	5,828	5,890
Other	1,539	1,579	1,688	1,705	1,808	2,142	2,264
Site Review	1,596	1,464	2,009	2,030	2,153	2,174	2,306
Total Revenues	52,416	60,078	59,092	67,271	70,208	71,429	74,626
Expenditures							
Annual Certification and Inspection	(4,079)	(4,030)	(4,030)	(4,125)	(4,248)	(4,376)	(4,507)
Code Compliance	(4,340)	(4,701)	(4,701)	(5,675)	(5,845)	(6,021)	(6,201)
Construction Inspections	(11,573)	(14,227)	(14,227)	(14,655)	(15,094)	(15,547)	(16,014)
Construction Permit Services	(15,660)	(19,436)	(19,436)	(16,109)	(16,593)	(17,090)	(17,603)
Land Use Services	(4,380)	(4,712)	(4,712)	(12,606)	(12,984)	(13,373)	(13,774)
Planning	(6,183)	(6,351)	(6,351)	(7,048)	(7,259)	(7,477)	(7,701)
Process Improvements and Technology	(830)	(2,561)	(2,561)	(4,016)	(2,717)	(2,798)	(2,882)
Total Expenditures	(47,045)	(56,019)	(56,019)	(64,233)	(64,740)	(66,683)	(68,683)
Ending Fund Balance	11,298	16,954	14,370	17,407	22,875	27,621	33,564
Reserves							
Core Staffing	(764)	(1,764)	(5,446)	(9,683)	(9,972)	(10,272)	(10,580)
Process Improvements and Technology	(1,552)	(564)	(524)	(209)	(792)	(1,420)	(1,463)
Total Reserves	(2,316)	(2,328)	(5,970)	(9,892)	(10,764)	(11,692)	(12,042)
Ending Unreserved Fund Balance	8,982	14,625	8,400	7,515	12,110	15,929	21,522

Human Services Operating Fund (16200)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	5,933	3,453	5,636	6,316	5,408	5,195	5,819
Accounting Adjustments	(41)	-	-	-	-	-	-
Beginning Fund Balance	5,892	3,453	5,636	6,316	5,408	5,195	5,819
Revenues							
ARRA Grants	525	-	-	-	-	-	-
Contributions / Private Sources	282	110	1,910	155	100	100	100
Federal Grants	32,230	38,258	37,211	36,252	36,977	37,717	38,471
General Fund	54,317	59,176	60,451	66,562	69,224	71,993	74,873
Housing Levy	935	935	935	935	935	935	935
Interlocal Grants	817	874	940	724	738	753	768
Investment Earnings	78	100	100	100	100	100	100
State Grants	15,718	16,901	16,901	16,530	16,861	17,198	17,542
Utility Funds	1,298	1,399	1,399	1,343	1,310	1,310	1,310
Total Revenues	106,200	117,753	119,847	122,601	126,245	130,106	134,099
Expenditures							
Aging and Disability Services - AAA	(31,078)	(35,498)	(35,498)	(35,193)	(35,897)	(36,615)	(37,347)
Community Support and Self-Sufficiency	(9,932)	(11,066)	(11,066)	-	-	-	-
Leadership and Administration	(7,131)	(9,065)	(9,065)	(9,121)	(9,395)	(9,676)	(9,967)
Public Health Services	(11,809)	(12,711)	(12,711)	(13,729)	(14,141)	(14,565)	(15,002)
Transitional Living and Support	(27,228)	(30,123)	(30,123)	-	-	-	-
Community Support & Assistance	-	-	-	(40,413)	(41,221)	(42,046)	(42,887)
Youth and Family Empowerment	(19,279)	(20,704)	(20,704)	(25,053)	(25,805)	(26,579)	(27,376)
Total Expenditures	(106,456)	(119,167)	(119,167)	(123,509)	(126,458)	(129,481)	(132,579)
Ending Fund Balance	5,636	2,040	6,316	5,408	5,195	5,819	7,340
Reserves							
Mandatory Reserve for Child Care Bonus	(2,713)	(907)	(2,168)	(1,368)	(868)	(368)	-
Other Mandatory Restrictions	(1,975)	(583)	(575)	(440)	(440)	(440)	(440)
Reserve for Cash Flow and Benefits/Paid	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Total Reserves	(4,888)	(1,690)	(2,943)	(2,008)	(1,508)	(1,008)	(640)
Ending Unreserved Fund Balance	747	350	3,373	3,400	3,687	4,811	6,700

Notes:

2015-2017 assumptions assume 4% growth in General Fund revenues and 2% growth in other governmental revenues
Expenditures assume 3% growth, as many of the expenditures are constrained by available government grants

Office of Housing Low-Income Housing Fund (16400)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	86,588	87,582	79,865	79,865	79,865	77,317	77,268
Carry Forward / Encumbrances							
Total Beginning Fund Balance	86,588	87,582	79,865	79,865	79,865	77,317	77,268
Revenues							
Property Tax Levy	18,039	17,969	17,969	17,969	17,969	17,969	17,969
State/Federal Weatherization Grants	3,798	5,250	5,250	5,299	3,750	3,750	3,750
Bonus Program/TDR Contributions	42	-	-				
Investment Interest Earnings	86	4,602	4,602	4,602	2,102	2,102	2,102
Program Income - Miscellaneous	4,435	11,244	11,244	11,244	4,744	7,244	7,244
Federal Grants - HOME Program	1,518	2,349	2,252	2,251	2,349	2,349	2,349
Local Grants - Weatherization	1,787	1,630	1,630	1,630	1,679	1,729	1,729
General Subfund Support	46	-	-	-	-	-	-
Total Revenues	29,751	43,044	42,947	42,995	32,593	35,143	35,143
Expenditures							
Homeownership and Sustainability	(9,507)	(10,115)	(10,115)	(10,066)	(10,212)	(10,263)	(10,263)
Multi-Family Production/Preservation	(26,966)	(32,929)	(32,832)	(32,929)	(24,929)	(24,929)	(24,929)
Total Expenditures	(36,474)	(43,044)	(42,947)	(42,995)	(35,141)	(35,192)	(35,192)
Ending Fund Balance	79,865	87,582	79,865	79,865	77,317	77,268	77,219
Reserved Fund Balances							
Levy O&M Trust Funds	(26,395)	(26,395)	(26,395)	(26,395)	(27,088)	(27,088)	(27,088)
Housing Levy	(49,768)	(49,768)	(49,768)	(50,770)	(47,528)	(41,779)	(41,779)
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	(650)	(6,500)	(6,500)	(8,100)			
Total Reserves	(80,700)	(86,550)	(86,550)	(89,152)	(78,503)	(72,754)	(72,754)
Ending Unreserved Fund Balance	(835)	1,032	(6,685)	(9,287)	(1,186)	4,514	4,465

Note: 2017 Assumes renewal of Housing Levy at current levels

Office of Housing Operating Fund (16600)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	1,703	1,760	1,931	1,448	495	(936)	(1,578)
<i>Total Beginning Fund Balance</i>	1,703	1,760	1,931	1,448	495	(936)	(1,578)
Revenues							
State & Federal Weatherization Grants	926	1,027	1,027	1,034	1,034	1,034	1,034
HOME Administration	477	261	250	250	250	250	250
Parking Lot Rents	27	27	27	27	27	27	27
Grants and Other	273	-	-	-	-	-	-
Multi-Family Tax Exemption Administration	137	80	80	80	150	150	150
Bonus Program Administration	635	278	278	-	*	*	-
City Light Administration	730	711	711	732	754	777	800
Property Tax Levy	1,465	1,810	1,810	1,810	1,810	1,810	1,810
Challenge Grant	172	66	66	66	-	-	-
Prior Year Savings	-	-	-	-	-	-	-
General Subfund Support	39	-	-	295	-	983	1,429
<i>Total Revenues</i>	4,883	4,260	4,249	4,293	4,025	5,031	5,500
Expenditures							
Administration and Management - 16600	(1,352)	(1,591)	(1,591)	(1,665)	(1,731)	(1,801)	(1,873)
Community Development - 16600	(498)	(544)	(478)	(863)	(897)	(933)	(971)
Homeownership and Sustainability - 16600	(1,457)	(1,341)	(1,341)	(1,415)	(1,471)	(1,530)	(1,591)
Multi-Family Production & Preservation - 16600	(1,175)	(1,257)	(1,257)	(1,304)	(1,356)	(1,410)	(1,466)
Challenge Grant - 16600 OH only	(172)	-	(66)	-	-	-	-
<i>Total Expenditures</i>	(4,655)	(4,733)	(4,733)	(5,246)	(5,456)	(5,674)	(5,901)
<i>Ending Fund Balance</i>	1,931	1,288	1,448	495	(936)	(1,578)	(1,979)
Reserves							
Underexpended Levy	(1,325)	(1,160)	(1,245)	(334)	(171)	-	-
Grant Funding	-	(42)	(42)	-	-	-	-
Bonus	(305)	-	-	-	-	-	-
MFTE Administration Reserves	(301)	-	-	-	-	-	-
Revenue Stabilization Reserve	-	(86)	(86)	(86)	(86)	-	-
<i>Total Reserves</i>	(1,931)	(1,288)	(1,373)	(420)	(257)	-	-
<i>Ending Unreserved Fund Balance</i>	0	0	75	75	(1,193)	(1,578)	(1,979)

Note: 2017 Assumes renewal of Housing Levy at current levels

*Bonus Revenue is anticipated in 2015 & 2016 but difficult to estimate at this time.

It is projected that there will be revenue in those years which will correct the negative ending fund balance.

Families & Education Levy Financial Subfund (17856)

Amounts in \$1,000s	2012	2013	2013	2014	2015	2016	2017
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Fund Balance	14,232	1,730	1,730	56	56	56	56
Accounting Adjustments	(6)						
<i>Beginning Unreserved Fund Balance</i>	14,226	1,730	1,730	56	56	56	56
Revenues							
Property Tax	201						
Investment Earnings	75						
Supplemental Revenue-Medicaid Match	125						
<i>Total Revenues</i>	400	0	0	0	0	0	0
Expenditures*							
Early Learning	(2,863)		(365)				
Family Support & Involvement	(2,104)		(341)				
Support for High Risk Youth	(824)		(483)				
Out of School Time	(2,018)		(248)				
Student Health	(3,069)		(29)				
Administration & Evaluation	(843)		(28)				
Middle School Support	(1,051)		(180)				
Revenue Backed Contracts-Medicaid Match	(125)						
<i>Total Expenditures</i>	(12,896)	0	(1,674)	0	0	0	0
<i>Ending Fund Balance</i>	1,730	1,730	56	56	56	56	56
Reserves							
Encumbrances	(157)						
Continuing Projects	(1,574)	(1,730)	(56)	(56)	(56)	(56)	(56)
<i>Total Reserves</i>	(1,731)	(1,730)	(56)	(56)	(56)	(56)	(56)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

*2013 Revised column assumes: \$1.5 million expenditure transfer from 2011 Levy

Families & Education Levy Financial Plan (17857)

	2012	2013	2013	2014	2015	2016	2017
Amounts in \$1,000s	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Fund Balance	0	24,383	26,697	34,871	39,178	41,076	40,160
Accounting Adjustments							
<i>Beginning Unreserved Fund Balance</i>	0	24,383	26,697	34,871	39,178	41,076	40,160
Revenues							
Property Tax	31,576	32,195	32,195	32,565	32,917	33,257	33,598
Investment Earnings	99	573	573	682	908	895	811
<i>Total Revenues</i>	31,676	32,769	32,769	33,248	33,825	34,152	34,409
Expenditures							
Early Learning	(1,389)	(5,765)	(5,400)	(7,249)	(8,178)	(9,154)	(10,173)
Elementary	(920)	(4,610)	(4,782)	(5,759)	(6,965)	(8,234)	(9,484)
Middle Schools	(434)	(4,695)	(5,058)	(5,657)	(6,214)	(6,694)	(7,185)
High Schools	(407)	(2,547)	(2,345)	(2,605)	(2,719)	(2,946)	(3,183)
Health	(1,658)	(5,509)	(5,555)	(6,187)	(6,336)	(6,494)	(6,657)
Administration	(114)	(1,254)	(1,254)	(1,283)	(1,314)	(1,346)	(1,380)
Evaluation	(56)	(200)	(200)	(200)	(200)	(200)	(200)
<i>Total Expenditures</i>	(4,978)	(24,581)	(24,595)	(28,941)	(31,926)	(35,069)	(38,262)
<i>Ending Fund Balance</i>	26,697	32,571	34,871	39,178	41,076	40,160	36,306
Reserves							
Encumbrances	(1,514)						
Continuing Projects	(1,048)		(1,048)	(1,048)	(1,048)	(1,048)	(1,048)
Reserve for out-year project spending	(24,135)	(32,571)	(33,823)	(38,130)	(40,028)	(39,112)	(35,258)
<i>Total Reserves</i>	(26,697)	(32,571)	(34,871)	(39,178)	(41,076)	(40,160)	(36,306)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

2014 Seattle Public Library Levy Fund (18100)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	0	0	0	1,030	2,381	2,978	3,036
Accounting Adjustments							
<i>Beginning Unreserved Fund Balance</i>	0	0	0	1,030	2,381	2,978	3,036
<u>Revenues</u>							
Estimated property taxes to be collected	0	16,830	16,830	16,998	17,168	17,340	17,513
Investment Earnings	0	0	0	0	0	0	
<i>Total Revenues</i>	0	16,830	16,830	16,998	17,168	17,340	17,513
<u>Expenditures</u>							
Maintain 2012 Levels	0	(5,003)	(5,003)	(5,157)	(5,399)	(5,635)	(5,881)
Open Hours and Related Services	0	(3,322)	(3,322)	(3,421)	(3,576)	(3,719)	(3,868)
Collections	0	(2,141)	(2,141)	(2,183)	(2,289)	(2,381)	(2,477)
Technology	0	(2,015)	(2,015)	(1,275)	(1,234)	(1,262)	(1,291)
Facilities - Regular Maintenance	0	(1,257)	(1,257)	(1,290)	(1,422)	(1,479)	(1,538)
Facilities - Major Maintenance	0	(1,896)	(1,896)	(2,149)	(2,473)	(2,621)	(2,778)
Administration	0	(166)	(166)	(171)	(178)	(185)	(192)
<i>Total Expenditures</i>	0	(15,800)	(15,800)	(15,647)	(16,571)	(17,282)	(18,024)
<i>Ending Fund Balance</i>	0	1,030	1,030	2,381	2,978	3,036	2,525
<u>Reserves</u>							
Levy Reserve for Future Use*	0	(1,030)	(1,030)	(2,381)	(2,978)	(3,036)	(2,525)
<i>Total Reserves</i>	0	(1,030)	(1,030)	(2,381)	(2,978)	(3,036)	(2,525)
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

* The 2012 Library Levy funding plan assumed excess revenue to be earned in the early years that will 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 Fixed Automated Camera Fund (18500)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Estimate	2016 Estimate	2017 Estimate
Beginning Fund Balance	0	0	0	0	0	0	0
Citation Revenue	0	0	0	8,620	8,627	8,109	7,623
Total Revenues	0	0	0	8,620	8,627	8,109	7,623
Camera Operations & Enforcement	0	0	0	(1,531)	(2,232)	(2,299)	(2,368)
School Safety Operations and Maintenance	0	0	0	(490)	(500)	(510)	(520)
CIP- Positions	0	0	0	(464)	(473)	(483)	(492)
CIP Infrastructure Projects	0	0	0	(6,135)	(5,422)	(4,817)	(4,242)
Total Expenditures	0	0	0	(8,620)	(8,627)	(8,109)	(7,623)
Ending Fund Balance	0	0	0	0	0	0	0
Reserves	0	0	0	0	0	0	0
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

McCaw Hall Capital Reserve Fund (34070)

Amounts in \$1,000s	2012	2013	2013	2014	2015	2016	2017
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Fund Balance	821	290	564	6	0	0	(1,817)
Accounting Adjustments							
Beginning Unreserved Fund Balance	821	290	564	6	0	0	(1,817)
Revenues							
REET I	200	250	250	250	258	265	273
McCaw Hall Tenant Contributions	200	250	250	250	258	265	273
Interest Earnings	12	0	0	15	15	15	15
Total Revenues	412	500	500	515	531	545	561
Expenditures							
McCaw Hall Asset Preservation	(668)	(790)	(1,058)	(521)	(531)	(2,362)	(310)
Total Expenditures	(668)	(790)	(1,058)	(521)	(531)	(2,362)	(310)
Ending Fund Balance	564	0	6	0	0	(1,817)	(1,566)
Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Fund Balance	564	0	6	0	0	(1,817)	(1,566)

Note: \$1,817 in additional funding needed in 2016 to fund 2016 projected needs in the McCaw Hall Capital Renewal Plan

Fire Facilities Levy Fund (34440)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	33,042	23,614	26,809	16,048	6,115	0	0
Accounting & Technical Adjustments	0		0				
<i>Revised Beginning Fund Balance</i>	33,042	23,614	26,809	16,048	6,115	0	0
Revenue							
Real & Personal Property Tax ¹	7,539	0	100	0	0	0	0
Interest Earnings	255	0	0	0	0	0	0
Unrealized Gains/Losses-Inv GASB31	40	0	0	0	0	0	0
Parking Revenues and Reimbursement for Soil Remediation	0	0	55	0	0	0	0
Federal Capital Contribution/Grant-Direct	4,616	0	639	0	0	0	0
Property Sales (anticipated)	1,352	770	676	0	0	0	0
<i>Total Revenues</i>	13,801	770	1,470	0	0	0	0
Expenditures							
Neighborhood Stations	(13,789)	(12,537)	(11,124)	(9,934)	(6,115)	0	0
Support Facilities	1	0	0	0	0	0	0
Emergency Preparedness	0	0	0	0	0	0	0
Marine Program	(6,246)	(76)	(1,107)	0	0	0	0
<i>Total Expenditures</i>	(20,034)	(12,614)	(12,231)	(9,934)	(6,115)	0	0
<i>Ending Fund Balance</i>	26,809	11,770	16,048	6,115	0	0	0
	(6,233)	(11,844)	(10,760)	(9,934)			
Reserves							
Continuing Appropriation	(28,624)	(11,770)	(16,048)	(6,115)	(0)	(0)	(0)
<i>Total Reserves</i>	(28,624)	(11,770)	(16,048)	(6,115)	(0)	(0)	(0)
<i>Ending Unreserved Fund Balance</i>	(1,815)	0	0	0	(0)	(0)	(0)

¹ Collection on the Fire Facility Levy ended in 2012.

Seattle City Light (41000)

	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Cash Balance	374,598,260	306,743,928	432,001,461	363,722,256	347,997,337	421,224,580	372,068,416
Carry Forward / Encumbrances/Adjustments							
Revised Beginning Cash Balance	374,598,260	306,743,928	432,001,461	363,722,256	347,997,337	421,224,580	372,068,416
Revenues	954,148,410	1,153,168,643	1,110,035,406	1,170,532,859	1,237,004,303	1,255,519,624	1,215,280,088
Retail Power Sales before Discounts	669,224,968	711,034,200	713,353,873	768,196,398	792,290,116	838,525,542	880,646,847
Revenue from RSA Surcharge	0	0	0	0	0	0	0
Wholesale Power, Net	63,922,829	90,000,000	90,000,000	85,000,000	85,000,002	75,000,000	70,000,002
Power Contracts	15,365,813	14,864,716	15,881,202	15,699,956	15,475,516	15,993,057	15,894,418
Power Marketing, Net	9,090,643	8,217,226	7,973,047	6,737,352	6,858,317	6,905,772	6,953,291
Other Outside Sources	31,420,707	29,988,039	31,079,531	53,517,364	31,366,615	31,175,053	31,954,592
Interest on Cash Accounts	4,390,411	7,627,766	4,195,963	5,497,640	7,434,888	7,939,257	7,926,671
Cash from (to) Rate Stabilization Account	0	0	0	0	0	0	0
Cash from Contributions	29,502,566	26,520,562	16,569,781	23,116,695	28,013,876	25,030,113	39,109,490
Cash from Bond Proceeds	131,230,472	264,916,134	230,982,009	212,767,454	270,564,973	254,950,830	162,794,777
Expenditures	(896,745,209)	(1,128,723,469)	(1,178,314,610)	(1,186,257,778)	(1,163,777,061)	(1,304,675,788)	(1,182,441,652)
Power Contracts	(253,855,465)	(269,038,166)	(266,207,170)	(287,969,093)	(293,694,940)	(297,588,259)	(301,119,962)
Production	(34,108,803)	(34,268,481)	(34,331,567)	(35,685,270)	(36,806,132)	(37,895,534)	(39,660,117)
Transmission	(10,392,305)	(11,278,302)	(12,078,706)	(10,969,645)	(10,518,525)	(10,762,536)	(11,258,146)
Distribution	(60,854,883)	(69,511,273)	(65,558,779)	(70,303,385)	(72,511,591)	(74,657,818)	(78,134,214)
Conservation	(4,869,299)	(4,813,845)	(4,537,108)	(4,868,701)	(5,021,625)	(5,170,258)	(5,411,007)
Customer Accounting	(31,624,509)	(36,230,384)	(34,973,698)	(36,643,246)	(37,794,198)	(38,912,846)	(40,724,799)
Administration	(62,517,738)	(69,806,868)	(68,190,702)	(70,698,051)	(72,819,944)	(74,975,298)	(78,466,477)
Rate Discounts	(8,665,509)	(9,057,430)	(9,330,886)	(9,990,112)	(9,751,794)	(10,392,395)	(10,973,171)
Uncollectable Accounts	328,446	(6,365,144)	(4,124,921)	(6,872,399)	(7,077,865)	(7,489,075)	(7,863,821)
Taxes and Franchise Payments	(74,885,034)	(81,315,160)	(80,803,254)	(88,004,083)	(91,438,425)	(94,310,041)	(99,611,118)
Debt Service	(169,123,664)	(172,844,307)	(172,786,407)	(184,640,640)	(195,023,194)	(207,858,752)	(218,570,916)
Capital Expenditures	(274,957,432)	(355,485,143)	(313,227,494)	(348,909,644)	(392,414,246)	(379,413,901)	(304,932,883)
Technical and Accounting Adjustments	88,780,985	(8,708,965)	(112,163,919)	(30,703,507)	61,095,419	(65,249,076)	14,284,978
Ending Cash Balance	432,001,461	331,189,102	363,722,256	347,997,337	421,224,580	372,068,416	404,906,851
<i>Revenues minus expenditures</i>	<i>57,403,201</i>	<i>24,445,174</i>	<i>(68,279,205)</i>	<i>(15,724,919)</i>	<i>73,227,242</i>	<i>(49,156,164)</i>	<i>32,838,436</i>
Reserves	(275,696,716)	(227,377,395)	(168,974,883)	(173,911,658)	(328,614,832)	(266,946,007)	(299,627,646)
Construction Account	(106,060,842)	(38,710,267)	(19,103,023)	0	(118,850,400)	(27,386,540)	(27,728,874)
Other Restricted Accounts	(41,364,448)	(73,733,402)	(56,878,134)	(80,043,791)	(114,544,868)	(142,911,609)	(173,801,196)
Operating Contingency Reserve	0	0	0	0	0	0	0
Rate Stabilization Account	(128,271,427)	(114,933,726)	(92,993,726)	(93,867,867)	(95,219,564)	(96,647,858)	(98,097,576)
Unreserved Ending Cash Balance	156,304,744	103,811,707	194,747,373	174,085,680	92,609,747	105,122,408	105,279,205

Notes:

The expenditure and revenue figures presented in the six year financial plan differ from the Adopted 2014 Budget Fund Table. For 2014, the adopted revenues are \$1,056,616,122 and proposed expenditures are \$1,177,688,187. The figures differ in several ways, including:

- The Financial Plan shows Wholesale Revenue and Power Marketing Revenue as net of expenses, while the budget reflects the gross revenues and expenses.
- The Financial Plan shows retail revenue as gross revenue, while the budget's Fund 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 Fund Table.
- The Adopted 2014 Financial Plan projects net wholesale revenue to be \$85.0 million in 2014, based on the RSA Baseline target.

Financial Performance	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Proposed
Average System Rate before Discounts (\$/MWh)	\$69.60	\$73.65	\$73.89	\$78.82	\$82.10	\$86.60	\$91.22
Rate Change from Prior Year (Systemwide)	3.2%	4.4%	4.9%	7.3%	4.2%	5.5%	5.3%
Retail Market Information							
Average Residential Monthly Bill (before discounts)	\$54.78	\$57.46	\$57.63	\$61.75	\$65.45	\$68.03	\$70.91
Percentage Change	2.6%	4.9%	5.2%	7.2%	6.0%	3.9%	4.2%
Cash Financing of CIP							
In-Year Percentage	52%	25%	26%	29%	27%	30%	40%
2013-2018 Average Percentage	n/a	33%	31%	31%	31%	31%	31%
Debt Service Coverage	1.81	1.81	1.89	1.80	1.80	1.80	1.80

Notes:

The data source for 2012 Actuals for all Financial Performance indicators, except for debt service, is the current financial forecast for the revenue budget, forecast version Revenue_Budget_July2013.

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

**2014 Adopted Financial Plan
Water Fund (Fund 43000)**

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
OPERATING CASH							
Beginning Operating Cash Balance	7,224	7,345	12,373	7,590	8,449	8,818	9,252
Sources							
<u>Income Statement Items (in order of IS)</u>							
Retail Water Sales	152,606	164,183	165,350	177,472	183,926	189,094	199,201
Wholesale Water Sales	49,525	47,268	47,268	47,103	46,802	48,302	49,802
Facilities Charges	450	2,199	450	450	450	450	450
Water Service for Fire Protection	7,187	7,591	7,591	8,207	8,506	8,745	9,212
Tap Fees	4,690	3,325	5,250	4,097	4,439	4,580	4,724
Other Operating Revenues	2,371	2,038	2,183	2,238	2,294	2,351	2,410
Build America Bond Interest Income	2,135	2,135	2,135	2,135	2,135	2,135	2,135
Rentals--Non-City	511	425	425	436	447	458	469
Other Non-Operating Revenue	306	384	384	389	394	399	404
Capital Grants and Contributions	5,451	1,883	3,989	1,916	1,964	2,012	2,062
Operating Grants	0	0	0	0	0	0	0
Transfers from Construction Fund	25,500	22,443	15,836	42,066	45,007	43,558	26,138
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	459	775	775	790	802	818	838
Op Transfer In - Rev Stab Subfund	(3,354)	0	(8,000)	(8,500)	0	0	0
Op Transfer In - Rev Stab Subfund - BPA Acct	0	0	0	0	0	0	0
Call Center Reimbursement from SCL	1,515	1,657	1,737	1,690	1,788	1,824	1,869
GF Reimb Abandoned Vehicles	0	0	0	(0)	0	0	0
Reimbursement for NS activities	36	42	42	43	44	45	47
Total Sources	249,386	256,348	245,415	280,532	298,997	304,772	299,762
Uses							
<u>CIP</u>							
Distribution	(15,699)	(19,778)	(17,940)	(22,600)	(21,451)	(24,773)	(23,307)
Habitat Conservation Program	(4,813)	(2,507)	(3,395)	(2,610)	(2,375)	(2,680)	(2,121)
Shared Cost Projects	(6,943)	(15,795)	(13,831)	(23,387)	(18,957)	(15,880)	(11,764)
Technology	(3,961)	(9,174)	(8,871)	(9,389)	(10,004)	(7,783)	(7,178)
Transmission	(172)	(1,703)	(1,212)	(2,916)	(5,636)	(2,823)	(2,721)
Water Quality & Treatment	(7,854)	(3,334)	(3,236)	(11,279)	(9,821)	(249)	(100)
Water Resources	(3,298)	(6,683)	(7,048)	(4,215)	(13,167)	(24,976)	(11,073)
Watershed Stewardship	(1,169)	(3)	(99)	(27)	(6)	(451)	(451)
<u>CIP Subtotal</u>	(43,909)	(58,977)	(55,632)	(76,424)	(81,416)	(79,616)	(58,716)
Accomplishment Rate Adjustment		8,847	8,834	11,464	12,212	11,942	8,807
<u>O&M</u>							
Administration	(10,505)	(9,564)	(9,637)	(18,515)	(15,219)	(16,951)	(18,967)
Customer Service	(8,894)	(10,160)	(10,134)	(9,298)	(9,967)	(10,384)	(10,625)
General Expense	(135,476)	(137,784)	(137,984)	(143,641)	(148,682)	(152,192)	(157,322)
Other Operating	(44,135)	(48,225)	(48,193)	(46,845)	(49,971)	(51,965)	(54,194)
<u>O&M subtotal</u>	(199,010)	(205,732)	(205,948)	(218,298)	(223,838)	(231,492)	(241,108)
Total Uses	(242,919)	(255,863)	(252,746)	(283,258)	(293,042)	(299,165)	(291,016)
Adjustments	(1,317)	(269)	2,547	3,585	(5,586)	(5,172)	(8,329)
Ending Operating Cash Balance	12,373	7,561	7,590	8,449	8,818	9,252	9,669

2014 Adopted Financial Plan
Water Fund (Fund 43000) (cont'd.)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
CONSTRUCTION FUND							
Beginning Construction Fund Balance	60,641	34,522	43,276	27,440	62,748	17,846	35,432
Bond Proceeds				82,155		63,727	
Transfer to Bond Reserve Account				(4,899)		(2,652)	
Transfers to Operating Fund	(17,844)	(22,443)	(15,836)	(42,066)	(45,007)	(43,558)	(26,138)
Interest	479	61		117	105	70	56
Ending Construction Fund Balance	43,276	12,140	27,440	62,748	17,846	35,432	9,350
RESERVES							
Bond Reserve Account	(16,684)	(16,684)	(16,684)	(21,583)	(21,583)	(24,235)	(24,235)
Revenue Stabilization Fund	(12,428)	(9,159)	(20,478)	(28,978)	(28,978)	(28,978)	(28,978)
BPA Account	(448)	(450)	(448)	(448)	(448)	(448)	(448)
Vendor Deposit	0	0	0	0	0	0	0
Total Reserves	(29,560)	(26,293)	(37,610)	(51,009)	(51,009)	(53,661)	(53,661)

FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2014)

Percent Increase (SYSTEM)

Wholesale	18.0%	0.0%	0.0%	0.0%
Retail	8.7%	8.7%	8.7%	8.5%

Typical Retail Single Family Residential

Average Monthly Bill (5 ccf / mo) *	\$33.95	\$36.38	\$36.38	\$38.93
Percent Increase	7.1%	7.2%	7.2%	7.0%

Target

Net Income	Generally positive	\$20,666	\$12,115	\$12,169	\$11,240
Year End Cash Balance	1/12 Oper Exp	\$12,373	\$7,561	\$7,590	\$8,449
	Target	\$6,742	\$7,561	\$7,590	\$8,449
Cash Financing of CIP					
-Single Year	Min 15%	59.4%	50.1%	57.7%	35.0%
-Avg of Rate Period	Min 20%				49.7%
Debt Service Coverage	1.70	1.72	1.74	1.71	1.70

* 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.

**2014 Adopted Financial Plan
Drainage and Wastewater Fund (Fund 44010)**

Amounts in \$1,000s	2012 Actual	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
OPERATING CASH							
Beginning Operating Cash Balance	29,483	29,035	60,208	61,983	61,958	54,994	49,011
Sources							
Wastewater Utility Services	223,138	225,820	238,760	239,599	240,891	245,005	246,260
Drainage Utility Services	75,537	80,430	82,806	91,162	100,270	106,311	118,227
Side Sewer Permit Fees	1,064	1,030	1,030	1,030	1,030	1,030	1,030
Drainage Permit Fees	286	248	248	248	248	248	248
Other Operating Revenues	92	91	91	94	97	101	105
GIS CGDB Corporate Support (N2408 and N2418)	1,834	1,111	1,500	1,138	1,184	1,231	1,500
GIS Maps & Publications (N2409 and 2419)	469	158	158	158	158	158	158
Parks & Other City Depts. (N4405)	106	511	511	511	511	511	511
SCL Fund (N4403)	1,131	339	339	339	339	339	339
SCL for ReLeaf	0	133	0	83	85	87	89
SDOT Fund (N4404)	2,569	1,969	2,072	2,072	2,287	2,315	2,344
GF - Various GIS & Eng Svcs (N4303 & N2418)	821	1,105	0	1,395	1,423	1,451	1,481
Investment Income (see Construction Fund)	0	0	0	0	0	0	0
Capital Grants & Contributions (excl. donated assets)	5,069	1,100	2,200	1,321	1,401	1,611	2,246
Operating Grants	2,062	841	1,200	841	841	841	841
Call Center Reimbursement from SCL	1,671	1,608	1,608	1,640	1,706	1,774	1,800
GF - Transfer In -- Restore Our Waters	0	0	1,139	0	0	0	1,300
Transfer from Construction Fund	41,053	67,559	59,576	71,037	64,609	75,806	78,830
GF Reimbursement of Abandoned Vehicles	0	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
Total Sources	358,787	385,937	395,124	414,556	418,965	440,705	459,195
Uses							
CIP							
Combined Sewer Overflow	(22,399)	(43,834)	(46,541)	(47,697)	(39,584)	(49,239)	(46,988)
Flooding, Sewer Back-up, and Landslides	(14,976)	(16,710)	(8,112)	(17,025)	(15,505)	(23,189)	(24,520)
Protection of Beneficial Uses	(4,031)	(5,108)	(4,739)	(3,195)	(3,003)	(6,985)	(347)
Rehabilitation	(8,806)	(9,190)	(7,184)	(11,864)	(12,360)	(12,880)	(11,520)
Sediments	(2,948)	(1,679)	(1,394)	(3,423)	(4,396)	(1,491)	(1,410)
Shared Cost Projects	(5,826)	(10,728)	(9,126)	(14,196)	(8,550)	(12,116)	(14,035)
Technology	(3,488)	(8,880)	(6,799)	(9,196)	(8,929)	(6,884)	(6,149)
CIP Subtotal	(62,475)	(96,131)	(83,894)	(106,597)	(92,326)	(112,784)	(104,970)
Accomplishment Rate Adjustment		14,420		10,660	9,233	11,278	10,497
O&M							
General Expense	(221,720)	(237,489)	(237,411)	(244,901)	(251,607)	(257,084)	(264,227)
Administration	(3,991)	(5,136)	(5,910)	(13,209)	(17,551)	(19,197)	(20,975)
Customer Service	(6,331)	(7,350)	(7,199)	(6,677)	(7,156)	(7,462)	(7,630)
Other Operating	(49,691)	(53,671)	(52,359)	(50,912)	(54,420)	(58,612)	(60,575)
O&M Subtotal	(281,734)	(303,646)	(302,878)	(315,699)	(330,733)	(342,355)	(353,407)
Total Uses	(344,209)	(385,357)	(386,773)	(411,636)	(413,827)	(443,860)	(447,880)
Adjustments	16,146	(8,532)	(6,575)	(2,945)	(12,101)	(2,828)	(29,703)
Ending Operating Cash Balance	60,208	21,082	61,983	61,958	54,994	49,011	30,623

**2014 Adopted Financial Plan¹
Drainage and Wastewater Fund (Fund 44010) (cont'd.)**

Amounts in \$1,000s	2012 Actual	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
CONSTRUCTION FUND							
Beginning Construction Fund Balance	36,063	73,244	84,124	24,625	58,928	58,910	113,231
Bond Proceeds	87,000			105,290	64,552	130,062	

Transfers to Operating Fund	(44,312)	(67,559)	(59,576)	(71,037)	(64,609)	(75,806)	(76,519)
Interest	200	60	77	51	38	65	111
Ending Construction Fund Balance	84,124	5,745	24,625	58,928	58,910	113,231	36,823
RESERVES							
Bond Reserve Account	(14,685)	(14,685)	(14,685)	(25,214)	(29,296)	(42,302)	(29,296)
Bond Parity Fund	(1,571)	(1,521)	(1,571)	(1,521)	(1,521)	(1,521)	(1,521)
Vendor Deposits							
Total Reserves	(16,256)	(16,206)	(16,256)	(26,735)	(30,817)	(43,824)	(30,817)

FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2015)

Percent Increase						
Wastewater	4.2%	9.1%	9.1%	0.9%	8.7%	
Drainage	11.2%	10.5%	10.5%	10.3%	9.9%	
Typical Retail Single Family Residential						
Wastewater						
Average Monthly Bill (4.3 ccf) ¹	\$45.92	\$50.10	\$50.10	\$50.53	\$54.91	
Percent Increase	3.9%	9.1%	9.1%	0.9%	8.7%	
Drainage						
Average Monthly Bill	\$21.81	\$24.10	\$24.10	\$26.58	\$29.20	
Percent Increase	11.4%	10.5%	10.5%	10.3%	9.9%	
Net Income	\$845	\$11,953	\$25,530	\$15,782	\$7,481	
Year End Cash Balance	\$60,208	\$21,082	\$61,983	\$61,958	\$54,994	
	\$10,479	\$11,313	\$11,640	\$11,523	\$12,101	
Cash Financing of CIP	27%	27%	28%	28%	26%	
Debt Service Coverage	3.42	3.13	3.57	2.76	2.36	
Debt to Asset Ratio	57%	60%	57%	61%	64%	

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.

**2014 Adopted Financial Plan
Solid Waste Fund (Fund 45010)**

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
OPERATING CASH							
Beginning Operating Cash Balance	18,533	16,776	21,142	22,248	24,936	23,132	21,320
Sources							
Other Nonoperating Revenue	311	451	337	2,501	613	478	357
Transfer Fee - Out City	1,496	1,529	1,377	1,568	1,736	1,736	1,736
Operating Fees, Contributions and Grants	814	350	350	350	350	350	350
Residential Services	97,622	105,657	105,648	110,215	114,626	118,534	126,693
Commercial Services	46,084	49,983	48,983	51,088	52,490	53,729	56,829
Recycling and Disposal Station Charges	9,814	10,888	10,614	10,165	9,587	9,044	8,921
Comm'l Disposal (Longhaul) Charges	294	493	493	516	538	557	596
Other Operating Revenue	79	42	47	68	91	110	158
Recovery Fees/Yellow Pages	77	56	0	0	0	0	0
Landfill Closure Fee	0	0	0	0	0	0	0
Transfer Fee - In City	3,288	3,454	3,607	3,922	3,758	3,624	3,529
General Subfund - Operating Transfer In	0	0	0	0	0	0	0
Transfers from Construction Fund	12,312	12,029	13,088	27,524	44,992	24,121	18,940
GSF - Transfer In - Aband'd Vehicle Calls	0	0	0	0	0	0	0
KC Reimb for Local Hzrd Waste Mgt Prgm	2,813	2,625	2,625	2,730	2,839	2,953	3,071
Call Center Reimbursement from SCL	1,470	1,671	1,671	1,738	1,808	1,880	1,955
Recycling Processing Revenues	2,321	2,794	1,600	2,300	2,369	2,440	2,513
RSF Withdrawals (Deposits)				(3,465)	1,265	2,573	1,256
Total Sources	178,795	192,022	190,440	211,221	237,063	222,128	226,903
Uses							
CIP							
New Facilities	(12,904)	(8,888)	(13,227)	(26,574)	(48,569)	(25,621)	(20,608)
Rehabilitation and Heavy Equipment	(291)	(80)	(353)	(45)	(25)	(425)	(25)
Shared Cost Projects	(1,055)	(2,179)	(1,909)	(2,239)	(1,682)	(1,418)	(1,847)
Technology	(1,166)	(5,612)	(3,266)	(5,337)	(5,269)	(3,122)	(2,443)
CIP Subtotal	(15,416)	(16,760)	(18,756)	(34,195)	(55,546)	(30,587)	(24,924)
Accomplishment Adjustment		1,676	1,876	3,420	5,555	3,059	2,492
O&M							
Administration	(4,134)	(4,536)	(4,770)	(6,391)	(10,794)	(11,492)	(12,249)
Customer Service	(11,765)	(12,897)	(12,684)	(12,214)	(13,246)	(14,049)	(14,629)
General Expense	(127,267)	(136,636)	(136,467)	(139,560)	(144,893)	(149,924)	(156,091)
Other Operating	(13,893)	(16,554)	(16,200)	(15,451)	(16,318)	(17,086)	(18,040)
O&M Subtotal	(157,059)	(170,622)	(170,122)	(173,615)	(185,252)	(192,551)	(201,010)
Total Uses	(172,475)	(185,707)	(187,002)	(204,391)	(235,243)	(220,079)	(223,442)
Adjustments	(3,712)	(2,180)	(2,332)	(4,142)	(3,623)	(3,862)	(3,567)
Ending Operating Cash Balance	21,142	20,912	22,248	24,936	23,132	21,320	21,214

2014 Adopted Financial Plan
Solid Waste Fund (Fund 45010) (cont'd.)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
CONSTRUCTION FUND							
Beginning Construction Fund Balance	16,064	4,119	3,847	(9,268)	22,535	24,394	398
Bond Proceeds		43,919		59,261	46,617		19,379
Transfers to Operating Fund	(12,312)	(12,029)	(13,088)	(27,524)	(44,992)	(24,121)	(18,940)
Interest	95	163	(27)	66	235	124	6
Ending Construction Fund Balance	3,847	36,173	(9,268)	22,535	24,394	398	843
RESERVES							
Bond Reserve Account	(4,895)	(9,270)	(9,270)	(15,196)	(19,858)	(19,858)	(21,796)
Revenue Stabilization Fund				(3,465)	(2,200)	373	1,629
Total Reserves	(4,895)	(9,270)	(9,270)	(15,196)	(19,858)	(19,858)	(21,796)

FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2016)

Percent Increase (SYSTEM)		3.5%	6.3%	6.3%	4.1%	4.3%	3.4%
Typical Retail Single Family Residential							
Average Monthly Bill		\$37.00	\$39.30	\$39.30	\$40.95	\$42.70	\$44.15
Percent Increase		6.5%	6.2%	6.2%	4.2%	4.3%	3.4%
	<u>Target</u>						
Net Income	Generally positive	\$7,673	(\$2,025)	(\$431)	\$100	\$100	\$100
	20 days contract						
Year End Cash Balance	costs	\$21,142	\$20,912	\$22,248	\$24,936	\$23,132	\$21,320
	Target	\$5,066	\$5,193	\$5,165	\$5,339	\$5,394	\$5,511
	\$2.5M (in 2003 \$)						
Cash Financing of CIP	or 10%	\$3,104	\$3,056	\$3,792	\$3,251	\$4,999	\$3,408
	Target	\$3,104	\$3,056	\$3,792	\$3,251	\$4,999	\$3,408
Debt Service Coverage	1.70	3.87	3.24	\$3	3.30	2.58	2.23

Parking Garage Fund (46010)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	(3,226)	(4,881)	(4,353)	(7,166)	(9,139)	(11,632)	(14,393)
Accounting Adjustments							
<i>Beginning Unreserved Fund Balance</i>	(3,226)	(4,881)	(4,353)	(7,166)	(9,139)	(11,632)	(14,393)
Revenues							
Parking Revenue	8,023	7,979	7,979	8,185	8,185	8,185	8,185
City Parking Tax	(822)	(818)	(818)	(839)	(839)	(839)	(839)
Sales Tax	(625)	(621)	(621)	(637)	(637)	(637)	(637)
Interest earning and Other	12	6	6	6	6	6	6
General Subfund Support		2,813	0	0	0	0	0
<i>Total Revenues</i>	6,588	9,359	6,546	6,715	6,715	6,715	6,715
Expenditures							
AMPCO System Parking	(1,741)	(2,140)	(2,140)	(2,141)	(2,140)	(2,140)	(2,140)
B&O Tax	(14)	(44)	(44)	(44)	(44)	(44)	(44)
Condominium fees	(582)	(566)	(566)	(566)	(566)	(566)	(566)
Other	(26)	(1,087)	(1,087)	(340)	(684)	(770)	(858)
Debt Service	(5,352)	(5,522)	(5,522)	(5,597)	(5,774)	(5,956)	(6,142)
<i>Total Expenditures</i>	(7,715)	(9,359)	(9,359)	(8,688)	(9,208)	(9,476)	(9,750)
<i>Ending Fund Balance</i>	(4,353)	(4,881)	(7,166)	(9,139)	(11,632)	(14,393)	(17,428)

Fiber Leasing Fund (47010)

Amounts in \$1,000s	2012	2013	2013	2014	2015	2016	2017
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Fund Balance				50	37	26	41
Accounting Adjustments							
<i>Beginning Unreserved Fund Balance</i>	-	-	-	50	37	26	41
Revenues							
Lease Revenues			-	150	150	150	150
Management Fees			-	15	15	15	15
Project Revenues			50	250	-	-	-
Miscellaneous Revenues ¹			50				
<i>Total Revenues</i>	-	-	100	415	165	165	165
Expenditures							
Lease Expenditures			-	(150)	(150)	(150)	(150)
Project Expenditures			(50)	(250)	-	-	-
Debt Service			-	(28)	(26)	-	-
<i>Total Expenditures</i>	-	-	(50)	(428)	(176)	(150)	(150)
<i>Ending Fund Balance</i>	-	-	50	37	26	41	56
Reserves							
<i>Total Reserves</i>	-	-	-	-	-	-	-
<i>Ending Unreserved Fund Balance</i>	-	-	50	37	26	41	56

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

Finance and Administrative Services Fund (50300)*							
	2012	2013	2013	2014	2015	2016	2017
Amounts in \$1,000s	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Fund Balance	19,417	13,154	37,272	26,543	17,478	17,478	17,478
Accounting Adjustments	7,453						
Beginning Unreserved Fund Balance	26,870	13,154	37,272	26,543	17,478	17,478	17,478
Revenues							
External - Revenue and Consumer Affairs	1,950	1,756	1,756	1,931	2,008	2,089	2,172
External - Animal Shelter	1,473	1,725	1,725	1,717	1,786	1,857	1,931
External - Facilities	3,124	2,322	2,322	2,610	2,714	2,823	2,936
External - Fleets	613	-	-	156	162	169	175
External - Other Misc	723	815	815	856	890	926	963
External - Parking	1,857	1,803	1,803	1,803	1,875	1,950	2,028
Grants	212	-	-	-	-	-	-
Interest	260	184	184	184	184	184	184
Interfund - Facilities	59,336	58,935	58,935	61,634	63,681	66,225	68,879
Interfund - Fleet	43,439	46,153	46,154	47,645	50,488	52,511	54,615
Interfund - Other Misc	25	53	353	126	134	139	144
Interfund - Parking	618	641	641	701	743	773	804
Interfund - Capital Development and Construction Management	2,942	3,858	3,858	4,208	4,459	4,638	4,824
Interfund - Risk Management	1,397	1,489	1,489	1,544	1,636	1,702	1,770
Interfund - Economics & Fiscal Management	2,030	1,987	1,987	2,067	2,190	2,278	2,369
Interfund - Financial Services	12,577	12,259	12,259	12,454	13,197	13,726	14,276
Interfund - Business Technology	8,413	9,197	9,197	11,086	13,334	14,999	15,429
Interfund - Revenue & Consumer Affairs	1,294	2,048	2,048	2,420	2,299	2,392	2,487
Interfund - Contracting & Purchasing Services	3,314	4,202	4,302	4,897	5,189	5,397	5,613
Interfund - Animal Shelter	2,410	2,045	2,045	2,655	2,813	2,926	3,043
Interfund - Office of Constituent Services	2,781	2,738	2,738	3,475	3,682	3,830	3,983
Interfund - Capital Improvements (CIP subfund 50390)**	2,580	3,500	3,500	5,859	3,720	3,742	3,500
Total Revenues	153,368	157,710	158,111	170,028	177,184	185,276	192,125
Expenditures							
Budget and Central Services	(3,898)	(4,418)	(4,679)	(4,619)	(4,804)	(4,996)	(5,196)
Facility Services	(63,609)	(64,704)	(64,422)	(66,849)	(67,922)	(70,639)	(73,465)
Fleet Services	(36,037)	(47,250)	(47,121)	(48,546)	(50,488)	(52,507)	(54,608)
Judgment and Claims	(362)	(186)	(186)	(223)	(232)	(241)	(251)
Capital Development and Construction Mgmt	(2,731)	(3,066)	(3,114)	(3,436)	(3,573)	(3,716)	(3,865)
Financial Services	(12,982)	(13,771)	(14,100)	(14,027)	(14,588)	(15,172)	(15,778)
Business Technology	(9,409)	(11,205)	(11,196)	(13,819)	(15,929)	(17,697)	(18,234)
Revenue and Consumer Protection	(2,467)	(3,341)	(3,298)	(3,936)	(3,833)	(3,987)	(4,146)
City Purchasing and Contracting Services	(2,947)	(3,752)	(4,019)	(4,669)	(4,814)	(5,007)	(5,207)
Seattle Animal Shelter	(2,992)	(3,240)	(3,220)	(3,775)	(3,926)	(4,083)	(4,246)
Office of Constituent Services	(2,661)	(2,744)	(2,720)	(3,226)	(3,355)	(3,489)	(3,629)
Finance and Administrative Services Fund (50300) cont'd							
	2012	2013	2013	2014	2015	2016	2017
Amounts in \$1,000s	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Capital Improvements**	(2,871)	(3,500)	(3,500)	(11,968)	(3,720)	(3,742)	(3,500)
Spending of non-fleet encumbrances			(3,157)				
Spending of fleets encumbrances			(4,108)				
Total Expenditures***	(142,966)	(161,177)	(168,840)	(179,093)	(177,184)	(185,276)	(192,125)
Ending Fund Balance	37,272	9,687	26,543	17,478	17,478	17,478	17,478
Reserves							
Continuing Appropriations	3,157		-	-			
Fleets Acquisition Capital Reserve	21,512		17,404	17,404	17,404	17,404	17,404
Total Reserves	24,669	-	17,404	17,404	17,404	17,404	17,404
Ending Unreserved Fund Balance	12,603	9,687	9,139	74	74	74	74
Notes:							
*Includes Subfunds 50310, 50320, 50330, 50345, 50355, 50365.							
**Budget authority is appropriated in the CIP (A1GM1, A1IT and A1PS2). 2014 Adopted expenditures include use of \$3.5 million in Customer Requested Tenant Improvements (Subfund 50390), use of \$6.1 million of FAS fund balance for the Summit Upgrade CIP project, and use of \$2.3 million (to be billed by FAS to the Seattle Department of Transportation) in proceeds from the 2012 Seawall Bond Levy.							
***Expenditures for 2015 through 2017 reflect projected debt service costs on LTGO debt issued in 2013 and prior years, and planned to be issued in 2014 and 2015.							

Information Technology Fund (50410)

Amounts in \$1,000s	2012	2013	2013	2014	2015	2016	2017
	Actuals	Adopted	Revised ^{1,4}	Adopted	Projected ⁵	Projected ⁶	Projected ⁶
Beginning Fund Balance	44,489	19,464	26,058	18,985	23,585	15,189	17,214
Accounting Adjustments	(19,730)	0	0	0	0	0	0
Beginning Unreserved Fund Balance	24,758	19,464	26,058	18,985	23,585	15,189	17,214
Revenues							
Grant Revenues	1,466	-	890	-	-	-	-
Cable Fund Revenues	7,991	8,447	8,447	8,710	9,016	9,357	9,708
Non-City Agency Revenues	1,136	431	431	455	465	484	503
City Agency Revenues (non GF)	18,417	18,207	18,207	19,451	18,599	19,588	20,299
City Agency Revenues (GF)	18,529	19,051	19,051	20,409	20,155	21,140	21,906
Sources to be Specified/Projects/Rate Billings	1,132	4,943	4,943	5,411	16,064	14,507	15,069
Interest Earnings	257	-	-	-	-	-	-
Other ²	-	-	(100)	(2,615)	(3,533)	-	-
Bond Proceeds ³	-	2,625	2,625	32,370	11,150	563	-
Total Revenues	48,927	53,704	54,494	84,191	71,916	65,638	67,485
Expenditures							
Finance & Administration	(4,096)	(10,873)	(10,882)	(30,772)	(32,408)	(13,434)	(13,637)
Technology Leadership & Governance	(1,948)	(2,021)	(2,021)	(2,490)	(2,392)	(3,232)	(3,300)
Technology Infrastructure	(31,547)	(35,901)	(41,033)	(38,704)	(37,609)	(38,745)	(39,989)
Office of Electronic Communications	(6,911)	(7,325)	(7,632)	(7,624)	(7,905)	(8,201)	(8,509)
Debt Service	(3,126)	-	-	-	-	-	-
Total Expenditures	(47,628)	(56,120)	(61,567)	(79,590)	(80,313)	(63,613)	(65,435)
Ending Fund Balance	26,058	17,048	18,985	23,585	15,189	17,214	19,264
Reserves							
Continuing Appropriation & Encumbrances	(628)	-	-	-	-	-	-
Radio and Video Reserves	(11,942)	(9,630)	(9,285)	(8,816)	(9,837)	(10,830)	(11,806)
Next Generation Data Center Reserves (NGDC) ⁷				(10,433)			
Windows 7 Reserves	(926)						
Cash Float	(5,173)	(4,062)	(5,449)	(3,723)	(4,758)	(4,338)	(4,502)
Total Reserves	(18,669)	(13,692)	(14,734)	(22,973)	(14,596)	(15,168)	(16,308)
Ending Unreserved Fund Balance	7,388	3,356	4,251	613	593	2,047	2,956

Assumptions:

¹ Supplemental appropriations and abandonments are incorporated into the expenditure lines

² Anticipated customer rebates

³ Anticipated bond funding for CIP

⁴ Includes carry forwards/encumbrances in expenditure lines

⁵ Assumes 2.2% growth adjusted for one time revenues and expenditures

⁶ Assumes 4% growth adjusted for one time revenues and expenditures

⁷ Includes bonds sold for NGDC in 2014 and anticipated customer rebates to offset increased costs during transition period

Fire Pension Fund (60200)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	10,877	11,011	13,007	12,246	12,344	11,439	10,535
Accounting Adjustments	64						
<i>Beginning Unreserved Fund Balance</i>	10,941	11,011	13,007	12,246	12,344	11,439	10,535
Revenues							
General Subfund	18,875	18,273	17,023	18,048	18,524	18,666	20,061
Fire Insurance Premium Tax	841	985	911	948	1,030	1,051	1,072
Medicare Rx Subsidy Refund	712	325	325	325	325	325	325
Actuarial Account Interest	93	96	96	97	98	99	100
<i>Total Revenues</i>	20,521	19,679	18,355	19,418	19,978	20,141	21,558
Expenditures							
Death Benefits	(16)	(15)	(15)	(15)	(15)	(15)	(15)
Medical Benefits Paid	(9,471)	(10,700)	(10,700)	(10,700)	(12,250)	(12,500)	(13,000)
Pension Benefits Paid	(8,329)	(8,700)	(7,800)	(8,000)	(8,000)	(7,900)	(7,800)
Administration	(639)	(602)	(602)	(605)	(618)	(630)	(642)
<i>Total Expenditures</i>	(18,454)	(20,017)	(19,117)	(19,320)	(20,883)	(21,045)	(21,457)
<i>Ending Fund Balance</i>	13,007	10,674	12,246	12,344	11,439	10,535	10,635
Reserves							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Actuarial Account	(9,643)	(9,740)	(9,740)	(9,837)	(9,936)	(10,035)	(10,135)
Rate Stabilization Reserve	(868)	(434)	(2,006)	(2,006)	(1,003)	-	-
<i>Total Reserves</i>	(11,011)	(10,674)	(12,246)	(12,344)	(11,439)	(10,535)	(10,635)
<i>Ending Unreserved Fund Balance</i>	1,996	-	-	-	-	-	-

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. Prior to the 2013 Proposed Budget, these two fund reserves were not shown separately.

Police Pension Fund (60400)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Adopted	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	3,746	1,868	4,298	1,714	1,714	1,107	500
Accounting & Technical Adjustments	54						
Beginning Unreserved Fund Balance	3,800	1,868	4,298	1,714	1,714	1,107	500
Revenues							
General Subfund	20,187	18,987	18,987	20,716	20,124	20,383	21,250
Police Auction Proceeds	95	116	116	117	119	122	124
Total Revenues	20,282	19,103	19,103	20,833	20,243	20,505	21,374
Expenditures							
Death Benefits	(10)	(15)	(15)	(15)	(15)	(15)	(15)
Medical Benefits Paid	(11,833)	(12,500)	(12,500)	(12,750)	(12,750)	(13,000)	(13,250)
Pension Benefits Paid	(7,411)	(6,715)	(8,615)	(7,500)	(7,500)	(7,500)	(7,500)
Administration	(530)	(557)	(557)	(568)	(586)	(597)	(609)
Total Expenditures	(19,784)	(19,787)	(21,687)	(20,833)	(20,851)	(21,112)	(21,374)
Ending Fund Balance	4,298	1,184	1,714	1,714	1,107	500	500
Reserves							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Rate Stabilization Reserve	(1,368)	(684)	(1,214)	(1,214)	(607)	-	-
Total Reserves	(1,868)	(1,184)	(1,714)	(1,714)	(1,107)	(500)	(500)
Ending Unreserved Fund Balance	2,430	-	-	-	-	-	1

Municipal Arts Fund (62600)

Amounts in \$1,000s	2012	2013	2013	2014	2015	2016	2017
	Actuals	Adopted	Revised	Adopted	Projected	Projected	Projected
Beginning Fund Balance	6,880	5,758	6,575	4,525	4,884	4,655	4,330
Accounting Adjustments	0	0	0	0	0	0	0
Revised Beginning Fund Balance	6,880	5,758	6,575	4,525	4,884	4,655	4,330
Revenues							
State Grant	0	0	0	0	0	0	0
Public Art Management Fees	201	186	186	186	190	194	197
Interest Earnings	57	70	70	70	71	73	74
Interest Increase / (Decrease)	10	0	0	0	0	0	0
1% for Art Revenues	2,215	2,149	2,149	3,086	2,500	2,200	2,200
Miscellaneous Revenues	10	9	9	9	9	9	10
Total Revenues	2,493	2,414	2,414	3,351	2,770	2,476	2,481
Expenditures							
Public Art Program	(2,798)	(2,450)	(2,450)	(2,992)	(3,000)	(2,800)	(2,500)
Encumbrances/Carryforward			(533)				
Supplemental			(1,481)				
Total Expenditures	(2,798)	(2,450)	(4,464)	(2,992)	(3,000)	(2,800)	(2,500)
Ending Fund Balance	6,575	5,723	4,525	4,884	4,655	4,330	4,312
Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Fund Balance	6,575	5,723	4,525	4,884	4,655	4,330	4,312