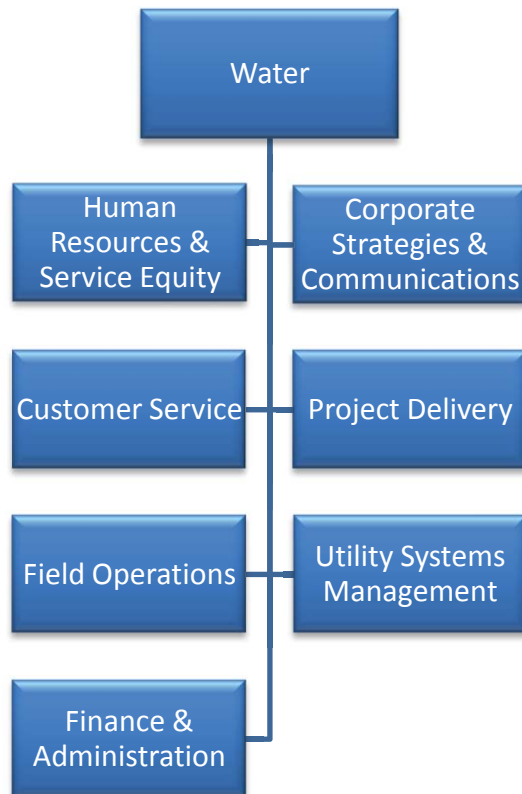


Seattle Public Utilities Water Utility



Division Overview

The Water Utility builds, operates and maintains the City's water utility infrastructure to ensure system reliability, conserve and enhance the region's environmental resources, and protect public health and safety.

Due to successful conservation measures by the Water Utility and residents and businesses throughout the region, water consumption in 2011 was 13% below 2000 levels, despite the service area's population growing by 7%. This downward trend in water use is projected to continue because of ongoing Water Utility conservation programs, plumbing and appliance codes and standards, water and wastewater price-induced savings, and other customer water use reductions. This reduced water use helps contribute to a sustainable future for the region, but it puts financial pressure on the Water Utility because fixed costs need to be distributed across fewer units of water sold.

The Water Utility is at the end of a two decade period of investments in major generational assets that respond to regulatory requirements and ensure reliable supply of high quality drinking water to the region. The investments

Seattle Public Utilities – Water Utility

have included new water treatment facilities for the Tolt and Cedar River sources; a second pipeline from the Tolt River source and improvements to the first Tolt pipeline after it burst in 1987; coverings for eight open reservoirs in response to state requirements; and investments to secure the supply of water by reaching an arrangement with the federal government defining the Cedar River Watershed Habitat Conservation Program. Servicing the debt on these large capital projects at a time of declining water consumption presents a financial challenge to the Water Utility.

The Water Utility's revenues come largely from rates charged to retail and wholesale customers. Water rates were last adopted in 2011 for the period 2012-2014. Water consumption is declining more than was projected due to weather, conservation and the economy, creating a 2012 revenue shortfall compared to the rate study. The 2012 revenue shortfall is offset primarily by savings from a 2012 bond refinancing. As a result, the 2013-2014 Proposed Budget makes no changes to the rates adopted in 2011. Under the adopted rates, the average residential customer will experience water rate increases in 2013 of 9.5%, or \$2.68 per month, and 9.6%, or \$2.91 per month, in 2014 to cover SPU's revenue requirement.

The 2013-2014 Proposed Budget reflects the results of a department-wide effort by SPU to evaluate and prioritize its staffing resources and needs. For the Water Utility, SPU proposes to eliminate six positions based on this evaluation, and transfer an additional six positions to the Drainage and Wastewater Utility in order to meet new regulatory requirements and fill critical business needs. The Budget also includes adjustments to reduce support costs, including costs for professional services, administration and travel and training.

Incremental Budget Changes

Seattle Public Utilities – Water Utility

	2013		2014	
	Budget	FTE	Budget	FTE
Total 2012 Adopted Budget	\$ 258,563,931	669.19	\$ 258,563,931	669.19
Baseline Changes				
Citywide Adjustments for Standard Cost Changes and CIP Allocation Changes	\$ 12,969,878	0.00	\$ 16,899,170	0.00
Departmental Technical Changes	\$ 387,826	0.00	\$ 167,826	0.00
Proposed Policy Changes				
Geographic Information System Reductions	-\$ 42,433	0.00	-\$ 44,130	0.00
Reduce Professional Service and Other Departmental Support Costs	-\$ 1,279,780	0.00	-\$ 1,279,780	0.00
Water Fund Position Adjustments	-\$ 471,300	-11.50	-\$ 471,300	-11.50
Common Operating Picture Initiative	\$ 18,630	0.00	\$ 18,849	0.00
Water Fund CIP Changes	-\$ 6,442,327	0.00	\$ 3,047,227	0.00
Technology CIP	\$ 1,465,508	0.00	-\$ 89,022	0.00
Proposed Technical Changes				
Taxes Budget Adjustment	\$ 1,024,930	0.00	\$ 3,054,578	0.00

Seattle Public Utilities – Water Utility

Debt Service Budget Adjustment	-\$ 2,433,589	0.00	-\$ 25,657	0.00
Technical Adjustments	\$ 948,361	0.00	\$ 1,160,872	0.00
Total Incremental Changes	\$ 6,145,704	-11.50	\$ 22,438,633	-11.50
2013 Proposed - 2014 Proposed Budget	\$264,709,635	657.69	\$281,002,564	657.69

Description of Incremental Budget Changes

Baseline Changes

Citywide Adjustments for Standard Cost Changes and CIP Allocation Changes - \$12,969,878

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to inflation, debt service, central cost allocations, retirement, health care, workers' compensation, and employment costs. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. Also included here are adjustments to reconcile SPU's appropriations to the 2013-2014 planned allocations shown in the 2012-2017 Adopted CIP.

Departmental Technical Changes - \$387,826

This budget adjustment adds costs associated with deferred maintenance, a watermain condition assessment, and hatchery decommissioning. Partially offsetting these adjustments is a reduction in the Neighborhood Payment Information System cost in order to re-align the budget with the cost associated with the program, as described in the Drainage and Wastewater Fund.

Proposed Policy Changes

Geographic Information System Reductions - (\$42,433)

Consistent with the description in the Drainage and Wastewater Fund, this adjustment reflects the Water Fund's portion of the reduction in the City Geographic Information System Program.

Reduce Professional Service and Other Departmental Support Costs - (\$1,279,780)

This adjustment represents the Water Fund's portion of reducing support costs, including costs for professional services, administration, and travel and training.

Water Fund Position Adjustments - (\$471,300) / (11.5)

This adjustment eliminates six positions in the Water Utility's Finance and Administration, Field Operations, Customer Service, and Utility System Management branches. In addition, the Water Utility is transferring six positions from Field Operations to the Drainage and Wastewater Utility to support regulatory requirements and other critical business needs. These position adjustments reduce maintenance work at Cedar Falls and Rattlesnake Lake, limit capacity for drinking water modeling and reporting work, reduce community relations development efforts, and decrease core support services in the Water Utility. These reductions may slow down the SPU's work in these areas, but the Department will shift the work associated with these positions to existing staff to minimize impacts on direct services.

Common Operating Picture Initiative - \$18,630

As described in the Drainage and Wastewater Fund, this adjustment provides for the Water Fund's portion of operations and maintenance costs to implement a Common Operating Picture system (COP).

Seattle Public Utilities – Water Utility

Water Fund CIP Changes - (\$6,442,327)

This adjustment revises 2013 funding for the Water Fund capital program, relative to the 2013 planned spending shown in the 2012-2017 Adopted CIP. The revision primarily relates to changes in project schedules. Additional information is provided in the 2013-2018 Proposed CIP document.

Technology CIP - \$1,465,508

This adjustment revises funding for the Water Fund’s portion of the six year Technology Capital program. As described in the Drainage and Wastewater Fund, specific changes to the Water Fund’s technology budget primarily reflect additional spending on replacement of the Utility Combined Customer Billing System, which is now expected to see significant progress in 2013 and 2014. The cost of this project is spread amongst the Water Fund, Solid Waste Fund, and Drainage and Wastewater Fund in SPU, and the Light Fund in City Light.

Taxes Budget Adjustment - \$1,024,930

This technical adjustment to the Water Fund reflects differences in the forecast for taxes from the 2013 baseline budget. SPU has increased the taxes budget to better align anticipated tax costs based on revised revenue projections consistent with the current Water Fund revenue update.

Debt Service Budget Adjustment – (\$2,433,589)

This technical adjustment to the Water Fund reflects differences in the forecast for debt service from the 2013 baseline budget. SPU has decreased the debt service budget to account for bond refinancing in 2012 and anticipated new debt issuance for the Water Fund of \$78.8 million in mid-2013.

Technical Adjustments – \$948,361

Technical adjustments in the 2013-2014 Proposed Budget include departmental and citywide non-programmatic adjustments that do not represent fundamental changes in the Water Utility’s programs and services. Adjustments include changes in central cost allocations, retirement, health care, workers’ compensation, and unemployment costs; the distribution of overhead costs between SPU funds; changes to fees charged by SPU’s vendor for processing on-line payments; and the shift of labor dollars from the CIP to the O&M budget based on the latest CIP planning.

Expenditure Overview

Appropriations	Summit Code	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Water Utility					
Administration Budget Control					
Administration		13,797,741	16,243,248	15,424,743	15,730,653
General and Administrative Credit		-5,612,306	-7,499,766	-5,861,236	-4,827,591
Total	N100B-WU	8,185,435	8,743,482	9,563,508	10,903,062
Customer Service Budget Control Level	N300B-WU	8,862,244	10,010,462	10,160,012	10,368,549
Distribution Budget Control Level	C110B	14,281,815	15,194,279	19,778,088	20,393,599
General Expense Budget Control					
Debt Service		79,597,322	80,703,111	78,798,440	81,023,938

Seattle Public Utilities – Water Utility

Other General Expenses		17,818,187	21,665,710	23,095,768	23,587,152
Taxes		31,033,547	34,181,388	35,889,946	38,721,489
Total	N000B-WU	128,449,056	136,550,208	137,784,153	143,332,579
Habitat Conservation Program	C160B	9,607,997	4,912,916	2,506,875	2,490,751
Budget Control Level					
Other Operating Budget Control					
Field Operations		23,066,365	23,863,626	25,840,052	26,537,844
Pre-Capital Planning & Development		1,496,399	2,350,479	2,435,930	2,195,230
Project Delivery		4,183,234	5,169,506	4,805,650	4,918,331
Utility Systems Management		14,425,288	16,370,110	15,142,980	15,270,167
Total	N400B-WU	43,171,286	47,753,721	48,224,612	48,921,573
Shared Cost Projects Budget	C410B-WU	7,502,503	14,640,817	15,795,455	19,402,731
Control Level					
Technology Budget Control	C510B-WU	3,631,554	5,357,841	9,174,364	8,596,072
Level					
Transmission Budget Control	C120B	77,782	1,343,332	1,702,753	3,075,786
Water Quality & Treatment	C140B	15,576,488	6,613,000	3,333,857	5,303,791
Budget Control Level					
Water Resources Budget	C150B	3,302,435	5,616,275	6,682,957	8,212,072
Control Level					
Watershed Stewardship	C130B	796,748	1,827,598	3,000	1,999
Budget Control Level					
Division Total		243,445,060	258,563,931	264,709,635	281,002,564
Division Full-time Equivalents Total*		671.19	669.19	657.69	657.69

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

Revenue Overview

2013 Estimated Revenues

Summit Code	Source	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
479010	Capital Grants and Contributions	2,000,987	1,853,935	1,883,211	1,915,958
	Total Capital Grants/Contributions	2,000,987	1,853,935	1,883,211	1,915,958
705000	GF Reimb Abandoned Vehicles	50,317	0	56,181	57,304
	Total General Subfund Support	50,317	0	56,181	57,304
443420	Water Service for Fire Protection	6,681,034	7,051,851	7,591,239	8,207,424

Seattle Public Utilities – Water Utility

	Total Hydrants	6,681,034	7,051,851	7,591,239	8,207,424
543970	Inventory Purchased by SDOT	689,294	755,351	774,618	790,110
705000	Call Center Reimbursement from SCL	1,510,299	1,684,812	1,656,618	1,690,164
	Total Interfund Services	2,199,593	2,440,163	2,431,236	2,480,274
408000	Other Non-Operating Revenue	555,324	379,386	384,128	388,930
408000	Reimbursement for NS activities	46,247	41,117	42,145	43,199
437010	Operating Grants	434,981	0	0	0
443450	Facilities Charges	280,830	2,199,447	2,199,447	2,747,010
461110	Build America Bond Interest Income	2,135,334	2,135,334	2,135,334	2,135,334
462500	Rentals--Non-City	520,153	414,808	425,178	435,807
469990	Other Operating Revenues	2,082,235	1,993,905	2,037,961	2,088,910
481200	Public Works Loan Proceeds	0	0	0	0
587000	Op Transfer In - Rev Stab Subfund - BPA Acct	100,000	0	0	0
587000	Op Transfer In - Rev Stab Subfund	1,522,974	0	0	0
	Total Other Revenues	7,678,078	7,163,997	7,224,193	7,839,189
443410	Retail Water Sales	137,382,036	152,537,022	159,858,030	172,825,978
	Total Retail Water Sales	137,382,036	152,537,022	159,858,030	172,825,978
443450	Tap Fees	2,873,282	3,037,500	3,325,469	3,617,037
	Total Tap Fees	2,873,282	3,037,500	3,325,469	3,617,037
481200	Transfers from Construction Fund	39,165,888	30,114,202	25,033,418	24,979,546
	Total Transfer from Construction Fund	39,165,888	30,114,202	25,033,418	24,979,546
443420	Wholesale Water Sales	43,750,260	47,573,986	47,267,682	47,102,577
	Total Wholesale Water Sales	43,750,260	47,573,986	47,267,682	47,102,577
	Total Revenues	241,781,475	251,772,656	254,670,658	269,025,289
379100	Decrease (Increase) in Working Capital	1,663,585	6,791,275	9,721,857	11,481,057
	Total Decrease (Increase) in Working Capital	1,663,585	6,791,275	9,721,857	11,481,057
	Total Resources	243,445,060	258,563,931	264,392,515	280,506,346

Seattle Public Utilities – Water Utility

Appropriations By Budget Control Level (BCL) and Program

Administration Budget Control Level

The purpose of the Water Utility Administration Budget Control Level is to provide overall management and policy direction for Seattle Public Utilities and, more specifically, for the Water Utility, and to provide core financial, human resource, and information technology services.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Administration	13,797,741	16,243,248	15,424,743	15,730,653
General and Administrative Credit	-5,612,306	-7,499,766	-5,861,236	-4,827,591
Total	8,185,435	8,743,482	9,563,508	10,903,062
Full-time Equivalents Total*	95.60	96.60	96.10	96.10

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

The following information summarizes the programs in Administration Budget Control Level:

Administration Program

The purpose of the Water Utility Administration Program is to provide overall management and policy direction for Seattle Public Utilities, and, more specifically, for the Water Utility, and to provide core financial, human resource, and information technology services to the entire Department.

Expenditures/FTE	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Administration	13,797,741	16,243,248	15,424,743	15,730,653
Full-time Equivalents Total	95.60	96.60	96.10	96.10

General and Administrative Credit Program

The purpose of the Water Utility General and Administrative Credit Program is to eliminate double-budgeting related to implementation of capital projects and equipment depreciation.

Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
General and Administrative Credit	-5,612,306	-7,499,766	-5,861,236	-4,827,591

Seattle Public Utilities – Water Utility

Customer Service Budget Control Level

The purpose of the Water Utility Customer Service Budget Control Level is to provide customer service in the direct delivery of essential programs and services that anticipate and respond to customer expectations.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Customer Service	8,862,244	10,010,462	10,160,012	10,368,549
Total	8,862,244	10,010,462	10,160,012	10,368,549
Full-time Equivalents Total*	85.00	84.00	82.00	82.00

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

Distribution Budget Control Level

The purpose of the Water Utility Distribution Budget Control Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's water lines, pump stations, and other facilities.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Distribution	14,281,815	15,194,279	19,778,088	20,393,599
Total	14,281,815	15,194,279	19,778,088	20,393,599
Full-time Equivalents Total*	79.00	79.00	79.00	79.00

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

General Expense Budget Control Level

The purpose of the Water Utility General Expense Budget Control Level is to appropriate funds to pay the Water Utility's general expenses.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Debt Service	79,597,322	80,703,111	78,798,440	81,023,938
Other General Expenses	17,818,187	21,665,710	23,095,768	23,587,152
Taxes	31,033,547	34,181,388	35,889,946	38,721,489
Total	128,449,056	136,550,208	137,784,153	143,332,579

Seattle Public Utilities – Water Utility

The following information summarizes the programs in General Expense Budget Control Level:

Debt Service Program

The purpose of the Water Utility Debt Service Program is to appropriate funds for debt service on Water Utility bonds.

Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Debt Service	79,597,322	80,703,111	78,798,440	81,023,938

Other General Expenses Program

The purpose of the Water Utility Other General Expenses Program is to appropriate funds for the Water Fund's share of City central costs, claims, and other general expenses.

Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Other General Expenses	17,818,187	21,665,710	23,092,815	23,806,340

Taxes Program

The purpose of the Water Utility Taxes Program is to appropriate funds for payment of City and state taxes.

Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Taxes	31,033,547	34,181,388	35,889,946	38,721,489

Habitat Conservation Program Budget Control Level

The purpose of the Water Utility Habitat Conservation Budget Control Level, a Capital Improvement Program funded by water revenues, is to manage projects directly related to the Cedar River Watershed Habitat Conservation Plan.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Habitat Conservation Program	9,607,997	4,912,916	2,506,875	2,490,751
Total	9,607,997	4,912,916	2,506,875	2,490,751
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

** FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.*

Seattle Public Utilities – Water Utility

Other Operating Budget Control Level

The purpose of the Other Operating Budget Control Level is to fund the Water Utility's operating expenses for Field Operations, Pre-Capital Planning & Development, Project Delivery, and Utility Systems Management programs.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Field Operations	23,066,365	23,863,626	25,840,052	26,537,844
Pre-Capital Planning & Development	1,496,399	2,350,479	2,435,930	2,195,230
Project Delivery	4,183,234	5,169,506	4,805,650	4,918,331
Utility Systems Management	14,425,288	16,370,110	15,142,980	15,270,167
Total	43,171,286	47,753,721	48,224,612	48,921,573
Full-time Equivalents Total*	278.59	277.59	268.59	268.59

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

The following information summarizes the programs in Other Operating Budget Control Level:

Field Operations Program

The purpose of the Water Utility Field Operations Program is to operate and maintain the infrastructure that provides the public with an adequate, reliable, and safe supply of high-quality drinking water.

Expenditures/FTE	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Field Operations	23,066,365	23,863,626	25,840,052	26,537,844
Full-time Equivalents Total	129.00	129.00	122.00	122.00

Pre-Capital Planning & Development Program

The purpose of the Water Utility Pre-Capital Planning & Development Program is to support business case development, project plans, and options analysis for the water system. This program will capture all costs associated with a project that need to be expensed during the life-cycle of the project, including any post-construction monitoring and landscape maintenance.

Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Pre-Capital Planning & Development	1,496,399	2,350,479	2,435,930	2,195,230

Project Delivery Program

The purpose of the Water Utility Project Delivery Program is to provide engineering design and support services, construction inspection, and project management services to Water Utility's capital improvement projects and to the managers of water facilities.

Expenditures/FTE	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Project Delivery	4,183,234	5,169,506	4,805,650	4,918,331
Full-time Equivalents Total	24.50	24.50	24.50	24.50

Seattle Public Utilities – Water Utility

Utility Systems Management Program

The purpose of the Water Utility's Utility Systems Management Program is to assure that each SPU utility system and associated assets are properly planned, developed, operated and maintained and that asset management principles and practices are applied to achieve established customer and environmental service levels at the lowest life-cycle cost.

Expenditures/FTE	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Utility Systems Management	14,425,288	16,370,110	15,142,980	15,270,167
Full-time Equivalents Total	125.09	124.09	122.09	122.09

Shared Cost Projects Budget Control Level

The purpose of the Water Utility Shared Cost Projects Budget Control Level, which is a Water Capital Improvement Program, is to implement the Water Utility's share of capital improvement projects that receive funding from multiple SPU funds.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Shared Cost Projects	7,502,503	14,640,817	15,795,455	19,402,731
Total	7,502,503	14,640,817	15,795,455	19,402,731
Full-time Equivalents Total*	56.00	56.00	56.00	56.00

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

Technology Budget Control Level

The purpose of the Water Utility Technology Budget Control Level, a Capital Improvement Program, is to make use of technology to increase the Water Utility's efficiency and productivity.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Technology	3,631,554	5,357,841	9,174,364	8,596,072
Total	3,631,554	5,357,841	9,174,364	8,596,072
Full-time Equivalents Total*	22.00	22.00	22.00	22.00

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

Seattle Public Utilities – Water Utility

Transmission Budget Control Level

The purpose of the Water Utility Transmission Budget Control Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's large transmission pipelines that bring untreated water to the treatment facilities, and convey water from the treatment facilities to Seattle and its suburban wholesale customers' distribution systems.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Transmission	77,782	1,343,332	1,702,753	3,075,786
Total	77,782	1,343,332	1,702,753	3,075,786
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

Water Quality & Treatment Budget Control Level

The purpose of the Water Utility Water Quality & Treatment Budget Control Level, a Capital Improvement Program funded by water revenues, is to design, construct, and repair water treatment facilities and remaining open-water reservoirs.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Water Quality & Treatment	15,576,488	6,613,000	3,333,857	5,303,791
Total	15,576,488	6,613,000	3,333,857	5,303,791
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

Water Resources Budget Control Level

The purpose of the Water Utility Water Resources Budget Control Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade water transmission pipelines and promote residential and commercial water conservation.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Water Resources	3,302,435	5,616,275	6,682,957	8,212,072
Total	3,302,435	5,616,275	6,682,957	8,212,072
Full-time Equivalents Total*	12.00	12.00	12.00	12.00

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

Seattle Public Utilities – Water Utility

Watershed Stewardship Budget Control Level

The purpose of the Water Utility Watershed Stewardship Budget Control Level, a Capital Improvement Program funded by water revenues, is to implement projects associated with the natural land, forestry, and fishery resources within the Tolt, Cedar, and Lake Youngs watersheds.

Program Expenditures	2011 Actual	2012 Adopted	2013 Proposed	2014 Proposed
Watershed Stewardship	796,748	1,827,598	3,000	1,999
Total	796,748	1,827,598	3,000	1,999
Full-time Equivalents Total*	8.00	8.00	8.00	8.00

* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Personnel Director actions outside of the budget process may not be detailed here.

Water Utility Fund Table (43000)

	2011 Actuals	2012 Adopted	2012 Revised	2013 Proposed	2014 Proposed
Operating Cash at End of Previous Year	8,433,609	7,119,558	7,223,730	7,345,000	7,561,000
Plus: Actual and Estimated Revenue	241,781,475	251,772,656	249,944,323	254,670,658	269,025,289
Less: Actual and Budgeted Expenditures	243,445,060	258,563,931	258,630,716	264,709,635	281,002,564
CIP Accomplishment Assumptions	0	(8,325,909)	(8,326,000)	(8,846,602)	(10,121,520)
Accounting and Technical Adjustments	453,706	(1,219,247)	481,663	1,408,375	2,068,755
Ending Operating Cash	7,223,730	7,434,945	7,345,000	7,561,000	7,774,000

