

## **Summary of Position and Full-Time Equivalent (FTE) Changes by Department**

The following tables provide a summary of total position and FTE changes by department for 2013 and 2014. Position counts for a department may exceed FTE counts as position counts tally part-time positions as discrete items.

## Summary of Position Changes by Department

	(A)	(B)	(C) = (A) + (B)	(D)	(C) + (D)
<b>Department</b>	<b>2014 Endorsed Total</b>	<b>2014 Proposed Changes</b>	<b>2014 Proposed Total</b>	<b>Other Changes Total**</b>	<b>Total 2014 Estimate</b>
City Budget Office	29	1	30		30
Civil Service Commission	3	-	3	-	3
Department of Information Technology	195	1	196	1	197
Department of Neighborhoods	45	1	46	2	48
Department of Planning and Development	396	2	398	3	401
Department Parks and Recreation	969	18	987	4	991
Educational and Developmental Services Levy	9	-	9	-	9
Employees' Retirement System	18	2	20	-	20
Ethics and Elections Commission	7	-	7	-	7
Finance and Administrative Services	537	51	588	10	598
Human Services Department	352	4	356	2	358
Law Department	163	-	163	2	165
Legislative Department	86	(1)	85	(1)	84
Neighborhood Matching Subfund	6	1	7	-	7
Office for Civil Rights	24	1	25	-	25
Office of Arts and Culture	30	2	32	-	32
Office of City Auditor	9	-	9	-	9
Office of Economic Development	23	2	25	-	25
Office of Housing	39	-	39	-	39
Office of Immigrant and Refugee Affairs	3	-	3	-	3
Office of Intergovernmental Relations	11	-	11	-	11
Office of Sustainability and Environment	16	1	17	1	18
Office of the Hearing Examiner	5	-	5	-	5
Office of the Mayor	29	-	29	-	29
Personnel Department	106	-	106	(13)	93
Seattle Center	262	(1)	261	2	263
Seattle City Light	1,837	7	1,844	20	1,864
Seattle Department of Transportation	729	42	771	18	789
Seattle Fire Department	1,172	-	1,172	1	1,173
Seattle Municipal Court	224	1	225	-	225
Seattle Police Department	1,961	22	1,983	14	1,997
Seattle Public Utilities	1,407	3	1,410	44	1,454
<b>Total Budgeted FTEs</b>	<b>10,702</b>	<b>160</b>	<b>10,862</b>	<b>109</b>	<b>10,971</b>
Seattle Firefighters' Pension Fund*	4	-	4	-	4
Seattle Police Relief and Pension Fund*	3	-	3	-	3
Seattle Public Library*	667	-	667	-	667
<b>Total Citywide FTEs</b>	<b>11,376</b>	<b>160</b>	<b>11,536</b>	<b>109</b>	<b>11,645</b>

\* Personnel figures are for informational purposes only. The Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.

\*\* Other Changes include position modifications passed in City Council ordinances (from January 1, 2012 through September 11, 2013), inter-department transfers of supported positions from the Personnel Department (from January 1, 2013 through September 11, 2013), and corrections to the Appendix in the 2013 Adopted Budget.

## Summary of Full-Time Equivalent (FTE) Changes by Department

	(A)	(B)	(C) = (A) + (B)	(D)	(C) + (D)
Department	2014 Endorsed Total	2014 Proposed Changes	2014 Proposed Total	Other Changes Total**	Total 2014 Estimate
City Budget Office	28.50	1.00	29.50	-	29.50
Civil Service Commission	2.60	-	2.60	-	2.60
Department of Information Technology	192.25	1.00	193.25	1.00	194.25
Department of Neighborhoods	42.50	1.50	44.00	1.50	45.50
Department of Planning and Development	397.25	2.50	399.75	3.00	402.75
Department Parks and Recreation	853.57	23.88	877.45	4.00	881.45
Educational and Developmental Services Levy	9.00	-	9.00	-	9.00
Employees' Retirement System	18.00	2.00	20.00	-	20.00
Ethics and Elections Commission	6.20	-	6.20	-	6.20
Finance and Administrative Services	528.75	51.00	579.75	10.00	589.75
Human Services Department	341.35	4.00	345.35	2.25	347.60
Law Department	159.10	-	159.10	2.00	161.10
Legislative Department	86.50	(1.00)	85.50	(1.00)	84.50
Neighborhood Matching Subfund	6.00	1.00	7.00	-	7.00
Office for Civil Rights	23.00	1.00	24.00	-	24.00
Office of Arts and Culture	28.09	2.75	30.84	-	30.84
Office of City Auditor	9.50	-	9.50	-	9.50
Office of Economic Development	22.50	2.00	24.50	-	24.50
Office of Housing	37.50	-	37.50	-	37.50
Office of Immigrant and Refugee Affairs	3.00	-	3.00	-	3.00
Office of Intergovernmental Relations	10.50	-	10.50	-	10.50
Office of Sustainability and Environment	10.00	0.50	10.50	1.00	11.50
Office of the Hearing Examiner	4.63	-	4.63	-	4.63
Office of the Mayor	28.50	-	28.50	-	28.50
Personnel Department	103.75	-	103.75	(13.00)	90.75
Seattle Center	241.62	(0.96)	240.66	2.00	242.66
Seattle City Light	1,830.25	7.00	1,837.25	20.00	1,857.25
Seattle Department of Transportation	727.50	43.00	770.50	18.00	788.50
Seattle Fire Department	1,150.55	-	1,150.55	1.00	1,151.55
Seattle Municipal Court	212.60	0.50	213.10	-	213.10
Seattle Police Department	1,947.35	21.50	1,968.85	13.50	1,982.35
Seattle Public Utilities	1,400.55	3.00	1,403.55	44.00	1,447.55
<b>Total Budgeted Positions</b>	<b>10,462.96</b>	<b>167.17</b>	<b>10,630.13</b>	<b>109.25</b>	<b>10,739.38</b>
Seattle Firefighters' Pension Fund*	4.00	-	4.00	-	4.00
Seattle Police Relief and Pension Fund*	3.00	-	3.00	-	3.00
Seattle Public Library*	558.40	-	558.40	-	558.40
<b>Total Citywide Positions</b>	<b>11,028.36</b>	<b>167.17</b>	<b>11,195.53</b>	<b>109.25</b>	<b>11,304.78</b>

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\*\* Other Changes include position modifications passed in City Council ordinances (from January 1, 2012 through September 11, 2013) and inter-department transfers of supported positions from the Personnel Department (from January 1, 2013 through September 11, 2013).



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General Subfund (00100)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	29,513	28,241	56,116	30,317	12,745	13,486	23,961
Accounting & Technical Adjustments	(5,910)		(15,385)				
<b>Beginning Unreserved Fund Balance</b>	<b>23,603</b>	<b>28,241</b>	<b>40,730</b>	<b>30,317</b>	<b>12,745</b>	<b>13,486</b>	<b>23,961</b>
<b>Revenues</b>							
Property Taxes	259,954	261,000	251,365	265,561	268,506	275,191	280,020
Sales Tax	168,496	170,587	177,785	186,094	194,182	202,197	210,547
Business and Occupation Tax	181,836	188,827	187,264	199,042	211,036	223,495	236,691
Utility Tax	173,077	177,841	180,229	188,845	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	37,254	37,408	37,965	37,965	37,965
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	8,834	8,834	8,848	8,848	8,848
Service Charges & Reimbursements	38,238	38,484	37,506	39,123	39,049	39,047	39,370
Fund Balance Transfers (ERF, RSA, J&C, Licenses, Permits, Interest Income and (	10,443	2,457	2,594	2,993	2,025	2,025	2,025
	23,772	16,572	16,997	20,458	17,040	19,698	19,631
<b>Total Revenues</b>	<b>964,307</b>	<b>946,792</b>	<b>953,156</b>	<b>997,553</b>	<b>1,023,524</b>	<b>1,060,080</b>	<b>1,093,810</b>
<b>Expenditures</b>							
Arts, Culture & Recreation	(146,889)	(146,240)	(146,240)	(150,194)	(156,448)	(161,330)	(165,354)
Health and Human Services	(54,317)	(59,176)	(59,176)	(67,439)	(68,897)	(70,334)	(71,806)
Neighborhoods & Development	(27,681)	(29,009)	(29,009)	(32,801)	(33,813)	(34,558)	(35,326)
Public Safety	(543,147)	(537,033)	(537,033)	(573,726)	(587,870)	(602,621)	(620,348)
Utilities and Transportation	(39,131)	(37,840)	(37,840)	(41,638)	(42,814)	(43,711)	(44,634)
Administration	(102,180)	(120,186)	(120,186)	(122,257)	(121,972)	(126,757)	(134,449)
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)	(4,274)	(4,402)	(4,534)
2013 CY Supplementals / Changes			(14,947)				
Outyear Reductions Required					10,500	10,600	8,200
<b>Total Expenditures</b>	<b>(937,704)</b>	<b>(948,622)</b>	<b>(963,570)</b>	<b>(1,015,126)</b>	<b>(1,022,783)</b>	<b>(1,049,604)</b>	<b>(1,086,206)</b>
Technical Adjustment	5,910						
<b>Ending Fund Balance</b>	<b>56,116</b>	<b>26,410</b>	<b>30,317</b>	<b>12,745</b>	<b>13,486</b>	<b>23,961</b>	<b>31,565</b>
<b>Reserves</b>							
Reserve for 2012 Carryforward	(2,511)						
Reserves Against Fund Balance	(6,615)	(17,307)	(2,338)	(9,036)	(13,382)	(23,869)	(31,501)
Reserves - Technical (Ongoing Approp, etc)	(15,385)						
Reserve for Outyear Deficits				(3,700)			
<b>Total Reserves</b>	<b>(24,512)</b>	<b>(17,307)</b>	<b>(2,338)</b>	<b>(12,736)</b>	<b>(13,382)</b>	<b>(23,869)</b>	<b>(31,501)</b>
<b>Ending Unreserved Fund Balance</b>	<b>31,604</b>	<b>9,103</b>	<b>27,979</b>	<b>8</b>	<b>104</b>	<b>92</b>	<b>64</b>

## Judgment and Claims Fund (00126)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	12,445	12,531	17,405	17,351	15,598	10,509	5,420
Accounting Adjustments			(54)				
<b><i>Beginning Unreserved Fund Balance</i></b>	12,445	12,531	17,351	17,351	15,598	10,509	5,420
<b>Revenues</b>							
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	8,322	5,283	5,283	9,965
General Fund Support	1,191	633	633	756	459	459	867
<b><i>Total Revenues</i></b>	15,052	15,034	15,034	16,860	13,524	13,524	18,614
<b>Expenditures</b>							
<i>Utilities</i>							
FAS Claims	(1,082)	(2,057)	(2,057)	(2,162)	(2,162)	(2,162)	(2,162)
LAW Judgments	(2,348)	(3,201)	(3,201)	(3,366)	(3,366)	(3,366)	(3,366)
LAW Litigation	(1,584)	(2,144)	(2,144)	(2,254)	(2,254)	(2,254)	(2,254)
<b><i>Utilities Sub-total</i></b>	(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)
<b><i>General Fund Sub-total</i></b>	(5,078)	(7,632)	(7,567)	(10,831)	(10,831)	(10,831)	(10,831)
Quarterly Supplementals			(65)				
<b><i>Total Expenditures</i></b>	(10,092)	(15,034)	(15,034)	(18,613)	(18,613)	(18,613)	(18,613)
<b><i>Ending Fund Balance</i></b>	17,405	12,531	17,351	15,598	10,509	5,420	5,421

**Arts Account (Fund 00140)**

Amounts in \$1,000s	2012 Actual	2013 Adopted	2013 Revised	2014 Endorsed	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	537	172	887	13	13	443	650	759
Accounting Adjustments		-	-	-	-	-	-	
<b><i>Beginning Unreserved Fund Balance</i></b>	537	172	887	13	13	443	650	759
<b><u>Revenues</u></b>								
Interest Earnings	13	15	15	20	20	20	20	20
Interest Increase / (Decrease)	3	-	-	-	-	-	-	
Admissions Tax Allocation to OACA	4,967	4,398	4,398	5,301	5,301	5,274	5,379	5,487
General Fund	0	295	405	234	401	255	266	276
Langston Hughes Operating		71	71	71	71	74	77	80
<b><i>Total Revenues</i></b>	4,983	4,779	4,889	5,626	5,792	5,623	5,741	5,863
<b><u>Expenditures</u></b>								
Administrative Services	(409)	(401)	(401)	(412)	(588)	(611)	(636)	(661)
Cultural Partnerships	(2,502)	(3,031)	(3,031)	(3,005)	(3,441)	(3,417)	(3,554)	(3,696)
Community Development and Outreach	(538)	(518)	(518)	(534)	(525)	(546)	(568)	(590)
Langston Hughes		(746)	(746)	(779)	(809)	(842)	(875)	(910)
Contract with DPR for Arts Programming	(1,144)							
Supplementals	(40)		(360)					
Encumbrances/Carry Forward			(708)					
<b><i>Total Expenditures</i></b>	(4,633)	(4,696)	(5,763)	(4,730)	(5,362)	(5,416)	(5,632)	(5,857)
<b><i>Ending Fund Balance</i></b>	887	256	13	908	443	650	759	765
<b><u>Reserves</u></b>								
Operating Reserve	170	-	-	400	440	480	520	560
Encumbrances								
<b><i>Total Reserves</i></b>	170	-	-	400	440	480	520	560
<b><i>Ending Unreserved Fund Balance</i></b>	717	256	13	508	3	170	239	205

## Cable Television Franchise Subfund (00160)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected <sup>1</sup>	2016 Projected <sup>1</sup>	2017 Projected <sup>1</sup>
Beginning Fund Balance	4,768	4,481	4,653	4,877	4,094	3,196	2,155
Accounting Adjustments	(15)	-	-	-	-	-	-
<b>Beginning Unreserved Fund Balance</b>	<b>4,752</b>	<b>4,481</b>	<b>4,653</b>	<b>4,877</b>	<b>4,094</b>	<b>3,196</b>	<b>2,155</b>
<b>Revenues</b>							
Franchise Fees <sup>2</sup>	7,662	7,630	7,912	8,070	8,272	8,479	8,691
Misc. Revenues/Rebates <sup>3</sup>	370	-	900	-	-	-	-
Interest Earnings	50	40	48	46	36	27	16
<b>Total Revenues</b>	<b>8,082</b>	<b>7,670</b>	<b>8,860</b>	<b>8,117</b>	<b>8,309</b>	<b>8,506</b>	<b>8,707</b>
<b>Expenditures</b>							
Finance and Administration <sup>4</sup>	(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
<b>Total Expenditures</b>	<b>(8,181)</b>	<b>(8,637)</b>	<b>(8,637)</b>	<b>(8,900)</b>	<b>(9,206)</b>	<b>(9,547)</b>	<b>(8,777)</b>
<b>Ending Fund Balance</b>	<b>4,653</b>	<b>3,514</b>	<b>4,877</b>	<b>4,094</b>	<b>3,196</b>	<b>2,155</b>	<b>2,085</b>
<b>Reserves</b>							
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)
<b>Total Reserves</b>	<b>(3,406)</b>	<b>(2,769)</b>	<b>(2,765)</b>	<b>(2,166)</b>	<b>(1,981)</b>	<b>(2,032)</b>	<b>(2,085)</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,247</b>	<b>745</b>	<b>2,111</b>	<b>1,928</b>	<b>1,216</b>	<b>123</b>	<b>-</b>

### Assumptions:

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	11,136	14,706	20,848	16,795	13,734	15,467	28,122
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	11,136	14,706	20,848	16,795	13,734	15,467	28,122
<b>Revenues</b>							
Real Estate Excise Taxes	24,991	18,215	23,249	25,397	27,190	27,920	28,758
<b>Total Revenues</b>	24,991	18,215	23,249	25,397	27,190	27,920	28,758
<b>Expenditures</b>							
Direct CRS Spending		(14,112)	(14,112)	(1,000)	(1,000)		
CIP Supported Projects	(15,276)	(8,573)	(8,573)	(27,413)	(24,373)	(15,265)	(11,782)
ADA Projects	(3)	(708)	(708)	(45)	(84)		
Other Supplemental Ordinances			(3,910)				
<b>Total Expenditures</b>	(15,278)	(23,393)	(27,303)	(28,458)	(25,457)	(15,265)	(11,782)
<b>Ending Fund Balance</b>	20,848	9,528	16,795	13,734	15,467	28,122	45,098
<b>Reserves</b>							
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)
<b>Total Reserves</b>	(10,004)	(9,391)	(11,454)	(13,604)	(15,104)	(27,804)	(44,804)
<b>Ending Unreserved Fund Balance</b>	10,844	137	5,340	130	362	318	294

**Cumulative Reserve Subfund - REET I Subaccount (00163)**

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	19,776	24,197	28,370	29,837	23,188	27,309	47,582
Accounting & Technical Adjustments							
<b><i>Beginning Unreserved Fund Balance</i></b>	<b>19,776</b>	<b>24,197</b>	<b>28,370</b>	<b>29,837</b>	<b>23,188</b>	<b>27,309</b>	<b>47,582</b>
<b><u>Revenues</u></b>							
Real Estate Excise Taxes	24,970	18,215	23,249	25,397	27,190	27,920	28,758
<b><i>Total Revenues</i></b>	<b>24,970</b>	<b>18,215</b>	<b>23,249</b>	<b>25,397</b>	<b>27,190</b>	<b>27,920</b>	<b>28,758</b>
<b><u>Expenditures</u></b>							
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)	(30,076)	(21,076)	(6,433)	(6,694)
ADA Projects	(754)	(2,292)	(2,292)				
Other Supplemental Ordinances			(300)				
<b><i>Total Expenditures</i></b>	<b>(16,376)</b>	<b>(21,483)</b>	<b>(21,783)</b>	<b>(32,046)</b>	<b>(23,068)</b>	<b>(7,648)</b>	<b>(7,932)</b>
<b><i>Ending Fund Balance</i></b>	<b>28,370</b>	<b>20,929</b>	<b>29,837</b>	<b>23,188</b>	<b>27,309</b>	<b>47,582</b>	<b>68,407</b>
<b><u>Reserves</u></b>							
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)
<b><i>Total Reserves</i></b>	<b>(16,978)</b>	<b>(19,002)</b>	<b>(18,758)</b>	<b>(22,008)</b>	<b>(26,208)</b>	<b>(46,508)</b>	<b>(67,308)</b>
<b><i>Ending Unreserved Fund Balance</i></b>	<b>11,393</b>	<b>1,927</b>	<b>11,079</b>	<b>1,180</b>	<b>1,102</b>	<b>1,074</b>	<b>1,100</b>

## Cumulative Reserve Subfund - Unrestricted (00164)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	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							
<b>Beginning Unreserved Fund Balance</b>	<b>1,026</b>	<b>1,812</b>	<b>2,002</b>	<b>5,903</b>	<b>4,879</b>	<b>6,632</b>	<b>7,027</b>
<b>Revenues</b>							
Grants/Levy/Donations/Other	6,160	4,555	4,555	4,582	3,029	1,577	1,543
Misc Revenues <sup>1</sup>	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
<b>Total Revenues</b>	<b>7,487</b>	<b>14,925</b>	<b>22,962</b>	<b>6,617</b>	<b>5,289</b>	<b>2,480</b>	<b>2,446</b>
<b>Expenditures</b>							
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 <sup>2</sup>		(2,500)	(13,900)				
<b>Total Expenditures</b>	<b>(6,511)</b>	<b>(7,661)</b>	<b>(19,061)</b>	<b>(7,640)</b>	<b>(3,536)</b>	<b>(2,086)</b>	<b>(2,061)</b>
<b>Ending Fund Balance</b>	<b>2,002</b>	<b>9,076</b>	<b>5,903</b>	<b>4,879</b>	<b>6,632</b>	<b>7,027</b>	<b>7,412</b>
<b>Reserves</b>							
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)
<b>Total Reserves</b>	<b>(5,835)</b>	<b>(14,018)</b>	<b>(7,935)</b>	<b>(7,835)</b>	<b>(7,835)</b>	<b>(7,835)</b>	<b>(7,835)</b>
<b>Ending Unreserved Fund Balance</b>	<b>(3,833)</b>	<b>(4,942)</b>	<b>(2,032)</b>	<b>(2,956)</b>	<b>(1,203)</b>	<b>(808)</b>	<b>(423)</b>

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 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	3,959	3,617	4,225	3,877	3,455	3,017	2,560
<i>Beginning Unreserved Fund Balance</i>	3,959	3,617	4,225	3,877	3,455	3,017	2,560
<b>Revenues</b>							
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
<b>Expenditures</b>							
Large Projects Fund	(890)	(1,221)	(1,221)	(1,475)	(1,534)	(1,595)	(1,659)
Management and Project Development (MPC)	(701)	(780)	(780)	(964)	(1,002)	(1,043)	(1,084)
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)	(3,951)	(4,109)	(4,273)	(4,444)
<i>Ending Fund Balance</i>	4,225	3,297	3,877	3,455	3,017	2,560	2,086
<b>Reserves</b>							
Reserves for Encumbrances (Contracted)	(1,025)	(1,418)	(931)	(829)	(724)	(614)	(501)
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)	(3,017)	(2,562)	(2,087)	(1,593)
<i>Ending Unreserved Fund Balance</i>	320	327	421	438	455	473	493

**Revenue Stabilization Account (Fund 00166)**

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	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							
<b>Beginning Unreserved Fund Balance</b>	11,969	21,684	21,684	30,397	34,690	39,097	43,674
<b>Revenues</b>							
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				
<b>Total Revenues</b>	9,715	4,058	8,713	4,293	4,407	4,577	3,897
<b>Expenditures</b>							
CY/Actual Budget Appropriations	0	0	0	0	0	0	0
<b>Total Expenditures</b>	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	21,684	25,742	30,397	34,690	39,097	43,674	47,571
<b>Reserves</b>							
Continuing Appropriations	0	0	0	0	0	0	0
<b>Total Reserves</b>	0	0	0	0	0	0	0
<b>Ending Unreserved Fund Balance</b>	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 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	314	316	317	319	321	323	325
Accounting & Technical Adjustments							
<b><i>Beginning Unreserved Fund Balance</i></b>	<b>314</b>	<b>316</b>	<b>317</b>	<b>319</b>	<b>321</b>	<b>323</b>	<b>325</b>
<b><u>Revenues</u></b>							
Misc Revenue	3	2	2	2	2	2	2
<b><i>Total Revenues</i></b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b><u>Expenditures</u></b>							
Actual/Budgeted Spending							
<b><i>Total Expenditures</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Ending Fund Balance</i></b>	<b>317</b>	<b>318</b>	<b>319</b>	<b>321</b>	<b>323</b>	<b>325</b>	<b>327</b>
<b><u>Reserves</u></b>							
Continuing Appropriation							
Designated for Transportation Purposes	(317)	(318)	(319)	(321)	(323)	(325)	(327)
<b><i>Total Reserves</i></b>	<b>(317)</b>	<b>(318)</b>	<b>(319)</b>	<b>(321)</b>	<b>(323)</b>	<b>(325)</b>	<b>(327)</b>
<b><i>Ending Unreserved Fund Balance</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	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							
<b>Beginning Unreserved Fund Balance</b>	5,518	4,348	6,941	7,191	7,521	7,851	8,181
<b>Revenues</b>							
Misc Revenue	4,067	4,050	4,050	4,050	4,050	4,050	4,050
<b>Total Revenues</b>	4,067	4,050	4,050	4,050	4,050	4,050	4,050
<b>Expenditures</b>							
Actual/Budgeted Spending	(2,645)	(3,800)	(3,800)	(3,720)	(3,720)	(3,720)	(3,720)
<b>Total Expenditures</b>	(2,645)	(3,800)	(3,800)	(3,720)	(3,720)	(3,720)	(3,720)
<b>Ending Fund Balance</b>	6,941	4,598	7,191	7,521	7,851	8,181	8,511
<b>Reserves</b>							
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)
<b>Total Reserves</b>	(6,941)	(4,598)	(7,191)	(7,521)	(7,851)	(8,181)	(8,511)
<b>Ending Unreserved Fund Balance</b>	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 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	305	(1,058)	(225)	2,426	3,641	5,081	5,164
Accounting & Technical Adjustments	-	-	-	-	-	-	-
<b><i>Beginning Unreserved Fund Balance</i></b>	<b>305</b>	<b>(1,058)</b>	<b>(225)</b>	<b>2,426</b>	<b>3,641</b>	<b>5,081</b>	<b>5,164</b>
<b><u>Revenues</u></b>							
Misc Revenue	375	980	3,780	1,315	1,440	83	100
<b><i>Total Revenues</i></b>	<b>375</b>	<b>980</b>	<b>3,780</b>	<b>1,315</b>	<b>1,440</b>	<b>83</b>	<b>100</b>
<b><u>Expenditures</u></b>							
Actual/Budgeted Spending	(905)		(1,128)	(100)			
<b><i>Total Expenditures</i></b>	<b>(905)</b>	<b>0</b>	<b>(1,128)</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Ending Fund Balance</i></b>	<b>(225)</b>	<b>(78)</b>	<b>2,426</b>	<b>3,641</b>	<b>5,081</b>	<b>5,164</b>	<b>5,264</b>
<b><u>Reserves</u></b>							
Continuing Appropriation	(2,764)	(1,871)	(2,764)	(2,764)	(2,764)	(2,764)	(2,764)
Designated for Transportation Purposes				(877)	(2,317)	(2,400)	(2,500)
<b><i>Total Reserves</i></b>	<b>(2,764)</b>	<b>(1,871)</b>	<b>(2,764)</b>	<b>(3,641)</b>	<b>(5,081)</b>	<b>(5,164)</b>	<b>(5,264)</b>
<b><i>Ending Unreserved Fund Balance</i></b>	<b>(2,990)</b>	<b>(1,949)</b>	<b>(338)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Cumulative Reserve Subfund - Bluefield Habitat Preservation Subaccount (00178)**

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

## Emergency Fund (00185)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	44,101	44,101	42,128	41,563	48,050	50,708	52,875
<b><i>Beginning Unreserved Fund Balance</i></b>	44,101	44,101	42,128	41,563	48,050	50,708	52,875
<b>Revenues</b>							
CY/Actual Budget Contribution				4,623	2,658	2,167	2,112
Reimbursement from Departments				1,864			
<b><i>Total Revenues</i></b>				6,487	2,658	2,167	2,112
<b>Expenditures</b>							
CY/Actual Budget Appropriations	(1,864)	(565)	(565)				
Other Changes	(110)						
<b><i>Total Expenditures</i></b>	(1,973)	(565)	(565)				
<b><i>Ending Fund Balance</i></b>	42,128	43,537	41,563	48,050	50,708	52,875	54,987
<b>Reserves</b>							
Continuing Appropriations	(68)	(178)	(68)	(68)	(68)	(68)	(68)
<b><i>Total Reserves</i></b>	(68)	(178)	(68)	(68)	(68)	(68)	(68)
<b><i>Ending Unreserved Fund Balance</i></b>	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	Proposed	Projected	Projected	Projected
Beginning Fund Balance	7,117	4,765	8,493	5,049	3,085	1,095	1,067
Accounting Adjustment			(14)				
<b>Beginning Unreserved Fund Balance</b>	<b>7,117</b>	<b>4,765</b>	<b>8,479</b>	<b>5,049</b>	<b>3,085</b>	<b>1,095</b>	<b>1,067</b>
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	89,974	93,573	99,116	103,081
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	3,228	3,357	-	-
Seattle Conservation Corps	2,867	3,942	2,783	3,845	3,999	4,159	4,325
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
<b>Total Revenues</b>	<b>122,187</b>	<b>126,003</b>	<b>131,051</b>	<b>133,409</b>	<b>138,995</b>	<b>143,114</b>	<b>148,838</b>
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)	(15,368)	(15,983)	(16,631)	(17,301)
Finance and Administration	(7,592)	(7,975)	(7,955)	(8,455)	(8,873)	(9,228)	(9,597)
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)	(7,323)	(7,616)	(7,921)	(8,237)
Park Cleaning, Landscaping, and Restoration	(25,957)	(29,317)	(28,403)	(30,797)	(32,029)	(33,310)	(34,642)
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)	(23,925)	(24,882)	(25,877)	(26,912)
Seattle Aquarium	(3,291)	(3,340)	(3,340)	(3,228)	(3,357)	-	-
Seattle Conservation Corps	(3,314)	(3,942)	(3,032)	(4,025)	(4,186)	(4,353)	(4,528)
Swimming, Boating, and Aquatics	(7,671)	(8,457)	(8,353)	(9,287)	(9,658)	(10,045)	(10,447)
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)	-	-	-	-
<b>Total Expenditures</b>	<b>(120,810)</b>	<b>(127,704)</b>	<b>(134,481)</b>	<b>(135,373)</b>	<b>(140,985)</b>	<b>(143,142)</b>	<b>(148,873)</b>
<b>Ending Fund Balance</b>	<b>8,493</b>	<b>3,064</b>	<b>5,049</b>	<b>3,085</b>	<b>1,095</b>	<b>1,067</b>	<b>1,033</b>
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)	-	-	-
<b>Total Reserves</b>	<b>(1,491)</b>	<b>(798)</b>	<b>(1,665)</b>	<b>(2,168)</b>	<b>(831)</b>	<b>(774)</b>	<b>(794)</b>
<b>Ending Unreserved Fund Balance</b>	<b>7,002</b>	<b>2,266</b>	<b>3,384</b>	<b>917</b>	<b>264</b>	<b>293</b>	<b>239</b>

**Transportation Master Fund (10310)**

	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
<b>Beginning Fund Balance</b>	61,431	44,465	51,048	64,577	58,180	75,221	75,006
Accounting/Technical Adjustments	0	0	0	0	0	0	0
<b>Revised Beginning Fund Balance</b>	61,431	44,465	51,048	64,577	58,180	75,221	75,006
<b>Revenues</b>							
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	7,469	7,680	7,034	7,061
GF	37,937	36,701	35,419	40,425	44,458	46,088	41,983
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	23,148	21,716	6,437	5,420
CRS - REET I	0	0	0	1,500	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	34,178	31,027	4,823	813
Other Charges - Transportation - O&M	0	0	0	6,811	7,083	7,366	7,661
Federal Grants	31,916	15,632	15,632	23,383	5,825	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	4,740	21,775	150
Local Improvement District Bond Proceeds	0	0	0	0	40,500	83,000	38,000
Future Levy LID Lift - Central Waterfront	0	0	0	0	0	0	16,000
Long-Term Intergovernmental Loan Proceeds	6,000	0	0	0	0	0	0
LID #6750 SLU	0	0	0	0	0	0	0
IF Architect/Engineering Services	0	1,290	1,290	684	387	0	0
IF Other Charges - Transportation	10,967	7,283	7,283	6,396	6,652	6,918	7,195
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	-	-	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 Streetcar	0	0	0	0	0	5,945	0
School Zone Fixed Automated Camera Fund	0	0	0	7,089	6,395	5,810	5,255
	0	0	0	0	0	0	0
<b>Total Revenues</b>	331,804	331,745	300,221	400,832	471,233	486,562	384,403

	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
<b>Expenditures</b>							
Bridges & Structures	(7,201)	(7,479)	(7,479)	(9,049)	(9,320)	(9,600)	(9,888)
Department Management	(6,611)	(1,211)	(1,211)	(1,629)	(1,678)	(1,729)	(1,780)
Engineering Services	(2,393)	(2,294)	(2,294)	(1,634)	(1,683)	(1,733)	(1,785)
General Expense - Debt Service	(28,928)	(27,946)	(26,991)	(29,318)	(25,188)	(25,619)	(26,795)
General Expense - Other	-	(2,974)	(3,929)	(3,548)	(3,654)	(3,764)	(3,877)
Major Maintenance/Replacement (CIP)	(66,906)	(48,824)	(41,896)	(50,170)	(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)	(54,119)	(79,506)	(27,917)	(51,314)
Mobility-Operations	(31,442)	(35,583)	(35,583)	(39,832)	(40,721)	(41,943)	(43,201)
ROW Management	(11,156)	(13,733)	(13,733)	(19,848)	(20,444)	(21,057)	(21,689)
Street Maintenance	(21,621)	(23,167)	(23,167)	(21,516)	(22,161)	(22,826)	(23,511)
Street Car	-	-	-	-	-	-	-
Urban Forestry	(4,572)	(4,611)	(4,611)	(4,648)	(4,787)	(4,931)	(5,079)
<b>Total Expenditures</b>	<b>(342,186)</b>	<b>(320,993)</b>	<b>(286,692)</b>	<b>(407,228)</b>	<b>(452,993)</b>	<b>(486,776)</b>	<b>(396,305)</b>
<b>Ending Fund Balance</b>	<b>51,048</b>	<b>55,217</b>	<b>64,577</b>	<b>58,180</b>	<b>76,421</b>	<b>75,006</b>	<b>63,104</b>
<b>Reserves</b>							
Rubble Yard Reserve	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							
Paving Reserve				(3,182)	(3,182)	(3,182)	(3,182)
Operating Reserve	0	0	0	(851)	(1,703)	(2,554)	(3,406)
<b>Total Reserves</b>	<b>(46,958)</b>	<b>(41,502)</b>	<b>(46,891)</b>	<b>(50,925)</b>	<b>(51,776)</b>	<b>(52,628)</b>	<b>(53,479)</b>
<b>Ending Unreserved Fund Balance</b>	<b>4,090</b>	<b>13,715</b>	<b>17,686</b>	<b>7,256</b>	<b>24,645</b>	<b>22,379</b>	<b>9,625</b>

**The Seattle Public Library (10410)**

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	632	625	586	586	757	855	877
Accounting Adjustments	(22)						
<b><i>Beginning Unreserved Fund Balance</i></b>	<b>610</b>	<b>625</b>	<b>586</b>	<b>586</b>	<b>757</b>	<b>855</b>	<b>877</b>
<b><u>Revenues</u></b>							
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	12,591	13,114	13,658	14,225
General Subfund Support	48,472	48,044	46,973	48,002	49,922	51,919	53,996
<b><i>Total Revenues</i></b>	<b>50,847</b>	<b>63,573</b>	<b>62,502</b>	<b>63,072</b>	<b>65,515</b>	<b>68,056</b>	<b>70,699</b>
<b><u>Expenditures</u></b>							
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)	(46,157)	(48,003)	(49,923)	(51,920)
<b><i>Total Expenditures</i></b>	<b>(50,871)</b>	<b>(63,573)</b>	<b>(62,502)</b>	<b>(62,901)</b>	<b>(65,417)</b>	<b>(68,034)</b>	<b>(70,755)</b>
<b><i>Ending Fund Balance</i></b>	<b>586</b>	<b>624</b>	<b>586</b>	<b>757</b>	<b>855</b>	<b>877</b>	<b>821</b>
<b><u>Reserves</u></b>							
Encumbrances							
Known Liability	(213)	(115)	(115)	(115)	(115)	(115)	(115)
Operating Reserve				(170)	(340)	(510)	(680)
<b><i>Total Reserves</i></b>	<b>(213)</b>	<b>(115)</b>	<b>(115)</b>	<b>(285)</b>	<b>(455)</b>	<b>(625)</b>	<b>(795)</b>
<b><i>Ending Unreserved Fund Balance</i></b>	<b>373</b>	<b>509</b>	<b>471</b>	<b>472</b>	<b>400</b>	<b>252</b>	<b>26</b>

## Seattle Streetcar Fund (10810)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	(3,288)	(3,303)	(3,367)	(3,598)	(3,507)	(3,533)	(3,536)
Carry Forward / Encumbrances							
<b>Total Beginning Fund Balance</b>	<b>(3,288)</b>	<b>(3,303)</b>	<b>(3,367)</b>	<b>(3,598)</b>	<b>(3,507)</b>	<b>(3,533)</b>	<b>(3,536)</b>
<b>Revenues</b>							
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
<b>Total Revenues</b>	<b>671</b>	<b>799</b>	<b>602</b>	<b>5,792</b>	<b>5,709</b>	<b>5,901</b>	<b>6,098</b>
<b>Expenditures</b>							
South Lake Union Streetcar Operations and Maintenance	(725)	(731)	(798)	(756)	(644)	(660)	(669)
First Hill Streetcar Operations and Maintenance	0	0	0	(4,910)	(5,057)	(5,209)	(5,365)
<b>Total Expenditures</b>	<b>(725)</b>	<b>(731)</b>	<b>(798)</b>	<b>(5,666)</b>	<b>(5,701)</b>	<b>(5,869)</b>	<b>(6,034)</b>
<b>Ending Fund Balance</b>	<b>(3,341)</b>	<b>(3,235)</b>	<b>(3,564)</b>	<b>(3,472)</b>	<b>(3,499)</b>	<b>(3,501)</b>	<b>(3,472)</b>
<b>Reserved Fund Balances</b>							
Interest Expense	(26)	0	(34)	(35)	(35)	(35)	(35)
<b>Total Reserves</b>	<b>(26)</b>	<b>0</b>	<b>(34)</b>	<b>(35)</b>	<b>(35)</b>	<b>(35)</b>	<b>(35)</b>
<b>Ending Unreserved Fund Balance</b>	<b>(3,367)</b>	<b>(3,235)</b>	<b>(3,598)</b>	<b>(3,507)</b>	<b>(3,533)</b>	<b>(3,536)</b>	<b>(3,507)</b>

## KeyArena Settlement Proceeds Fund (10910)

	2012	2013	2013	2014	2015	2016	2017
Amounts in \$1,000s	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	682	537	502	280	0	0	0
Accounting Adjustments							
<b>Beginning Unreserved Fund Balance</b>	682	537	502	280	0	0	0
<b>Revenues</b>							
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
<b>Total Revenues</b>	0	0	0	0	0	0	0
<b>Expenditures</b>							
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
<b>Total Expenditures</b>	(181)	(537)	(221)	(280)	0	0	0
<b>Ending Fund Balance</b>	502	0	280	0	0	0	0
<b>Reserves</b>							
Operating Reserves							
Encumbrances							
<b>Total Reserves</b>	0	0	0	0	0	0	0
<b>Ending Unreserved Fund Balance</b>	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	Proposed	Projected	Projected	Projected
Beginning Fund Balance	711	610	595	343	703	1,806	2,550
<b>Revised Beginning Fund Balance</b>	711	610	595	343	703	1,806	2,550
<b>Revenues</b>							
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	11,838	12,311	12,804	13,316
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
<b>Total Revenues</b>	34,721	35,533	35,533	36,500	38,153	39,650	41,207
<b>Expenditures</b>							
Access (Monorail and Parking)	(1,134)	(1,209)	(1,209)	(1,105)	(1,149)	(1,195)	(1,243)
Administration	(6,920)	(6,893)	(6,893)	(7,112)	(7,396)	(7,692)	(8,000)
Campus Grounds	(11,560)	(11,679)	(11,679)	(11,880)	(12,155)	(12,641)	(13,147)
Campus Commercial Events	(1,017)	(892)	(892)	(929)	(966)	(1,005)	(1,045)
Community Programs	(2,037)	(2,060)	(2,060)	(2,044)	(2,126)	(2,211)	(2,299)
Cultural Facilities	(211)	(221)	(221)	(225)	(234)	(243)	(253)
Debt	(125)	(135)	(135)	(126)	(132)	(137)	(142)
Festivals	(915)	(1,482)	(1,482)	(1,481)	(1,540)	(1,602)	(1,666)
Judgment & Claims	(932)	(588)	(588)	(703)	(724)	(724)	(724)
KeyArena	(5,791)	(6,297)	(6,297)	(6,533)	(6,794)	(7,066)	(7,349)
McCaw Hall	(4,194)	(4,475)	(4,475)	(4,160)	(4,290)	(4,462)	(4,640)
<b>Total Expenditures</b>	(34,837)	(35,931)	(35,931)	(36,297)	(37,506)	(38,977)	(40,507)
<b>Debt Repayment *</b>			146	156	456	71	71
<b>Ending Fund Balance</b>	595	212	343	703	1,806	2,550	3,321
<b>Reserves</b>							
McCaw Hall Reserves	1,402	700	1,004	917	917	917	917
Operating Reserve				310	620	930	1,240
<b>Total Reserves</b>	1,402	700	1,004	1,227	1,537	1,847	2,157
<b>Ending Unreserved Fund Balance</b>	(807)	(488)	(515)	(368)	725	703	1,165

\* This line captures the repayment of outstanding debt from non-profit tenants who have entered into repayment plans.

## Planning and Development Fund (15700)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	3,632	12,895	11,298	14,370	17,405	23,684	29,192
Accounting Adjustments	2,295	0	0	0	0	0	0
<b><i>Beginning Unreserved Fund Balance</i></b>	<b>5,927</b>	<b>12,895</b>	<b>11,298</b>	<b>14,370</b>	<b>17,405</b>	<b>23,684</b>	<b>29,192</b>
<b><u>Revenues</u></b>							
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	10,410	10,373	10,611	10,931
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
<b><i>Total Revenues</i></b>	<b>52,416</b>	<b>60,078</b>	<b>59,092</b>	<b>67,054</b>	<b>69,634</b>	<b>70,765</b>	<b>73,944</b>
<b><u>Expenditures</u></b>							
Annual Certification and Inspection	(4,079)	(4,030)	(4,030)	(4,125)	(4,186)	(4,311)	(4,441)
Code Compliance	(4,340)	(4,701)	(4,701)	(5,675)	(5,437)	(5,600)	(5,769)
Construction Inspections	(11,573)	(14,227)	(14,227)	(14,656)	(14,914)	(15,362)	(15,823)
Construction Permit Services	(15,660)	(19,436)	(19,436)	(16,110)	(23,006)	(23,696)	(24,407)
Land Use Services	(4,380)	(4,712)	(4,712)	(12,606)	(6,362)	(6,553)	(6,750)
Planning	(6,183)	(6,351)	(6,351)	(6,831)	(6,733)	(6,935)	(7,143)
Process Improvements and Technology	(830)	(2,561)	(2,561)	(4,016)	(2,717)	(2,798)	(2,882)
<b><i>Total Expenditures</i></b>	<b>(47,045)</b>	<b>(56,019)</b>	<b>(56,019)</b>	<b>(64,019)</b>	<b>(63,356)</b>	<b>(65,256)</b>	<b>(67,214)</b>
<b><i>Ending Fund Balance</i></b>	<b>11,298</b>	<b>16,954</b>	<b>14,370</b>	<b>17,405</b>	<b>23,684</b>	<b>29,192</b>	<b>35,922</b>
<b><u>Reserves</u></b>							
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)
<b><i>Total Reserves</i></b>	<b>(2,316)</b>	<b>(2,328)</b>	<b>(5,970)</b>	<b>(9,892)</b>	<b>(10,764)</b>	<b>(11,692)</b>	<b>(12,042)</b>
<b><i>Ending Unreserved Fund Balance</i></b>	<b>8,982</b>	<b>14,625</b>	<b>8,400</b>	<b>7,513</b>	<b>12,919</b>	<b>17,500</b>	<b>23,880</b>

## Human Services Operating Fund (16200)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	5,933	3,453	5,636	2,956	2,048	1,443	901
Accounting Adjustments	(41)	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>5,892</b>	<b>3,453</b>	<b>5,636</b>	<b>2,956</b>	<b>2,048</b>	<b>1,443</b>	<b>901</b>
<b>Revenues</b>							
ARRA Grants	525	-	-	-	-	-	-
Contributions / Private Sources	282	110	110	155	100	100	100
Federal Grants	32,230	37,959	37,211	36,252	36,977	37,717	38,471
General Fund	54,317	59,176	60,451	67,439	70,137	72,942	75,860
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
<b>Total Revenues</b>	<b>106,200</b>	<b>117,454</b>	<b>118,047</b>	<b>123,478</b>	<b>127,157</b>	<b>131,054</b>	<b>135,085</b>
<b>Expenditures</b>							
Aging and Disability Services - AAA	(31,078)	(35,498)	(35,287)	(35,363)	(36,070)	(37,152)	(38,267)
Community Support and Self-Sufficiency	(9,932)	(11,066)	(11,066)	-	-	-	-
Leadership and Administration	(7,131)	(9,065)	(9,065)	(9,123)	(9,397)	(9,679)	(9,969)
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)	(30,537)	-	-	-	-
Community Support & Assistance	-	-	-	(38,933)	(40,101)	(41,304)	(42,543)
Youth and Family Empowerment	(19,279)	(20,704)	(20,510)	(27,237)	(28,054)	(28,896)	(29,763)
2013 Supplementals and Ordinances			(1,550)				
<b>Total Expenditures</b>	<b>(106,456)</b>	<b>(119,167)</b>	<b>(120,727)</b>	<b>(124,385)</b>	<b>(127,763)</b>	<b>(131,596)</b>	<b>(135,544)</b>
<b>Ending Fund Balance</b>	<b>5,636</b>	<b>1,740</b>	<b>2,956</b>	<b>2,048</b>	<b>1,443</b>	<b>901</b>	<b>443</b>
<b>Reserves</b>							
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)
<b>Total Reserves</b>	<b>(4,888)</b>	<b>(1,690)</b>	<b>(2,943)</b>	<b>(2,008)</b>	<b>(1,508)</b>	<b>(1,008)</b>	<b>(640)</b>
<b>Ending Unreserved Fund Balance</b>	<b>747</b>	<b>50</b>	<b>13</b>	<b>40</b>	<b>(65)</b>	<b>(107)</b>	<b>(197)</b>

### 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 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	86,588	87,582	79,866	79,866	79,866	77,318	77,269
Carry Forward / Encumbrances							
<b>Total Beginning Fund Balance</b>	<b>86,588</b>	<b>87,582</b>	<b>79,866</b>	<b>79,866</b>	<b>79,866</b>	<b>77,318</b>	<b>77,269</b>
<b>Revenues</b>							
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	-	-	-	-	-	-
<b>Total Revenues</b>	<b>29,751</b>	<b>43,044</b>	<b>42,947</b>	<b>42,995</b>	<b>32,593</b>	<b>35,143</b>	<b>35,143</b>
<b>Expenditures</b>							
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)
<b>Total Expenditures</b>	<b>(36,473)</b>	<b>(43,044)</b>	<b>(42,947)</b>	<b>(42,995)</b>	<b>(35,141)</b>	<b>(35,192)</b>	<b>(35,192)</b>
<b>Ending Fund Balance</b>	<b>79,866</b>	<b>87,582</b>	<b>79,866</b>	<b>79,866</b>	<b>77,318</b>	<b>77,269</b>	<b>77,220</b>
<b>Reserved Fund Balances</b>							
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)			
<b>Total Reserves</b>	<b>(80,700)</b>	<b>(86,550)</b>	<b>(86,550)</b>	<b>(89,152)</b>	<b>(78,503)</b>	<b>(72,754)</b>	<b>(72,754)</b>
<b>Ending Unreserved Fund Balance</b>	<b>(834)</b>	<b>1,032</b>	<b>(6,684)</b>	<b>(9,286)</b>	<b>(1,185)</b>	<b>4,515</b>	<b>4,466</b>

Note: 2017 Assumes renewal of Housing Levy at current levels

## Office of Housing Operating Fund (16600)

Amounts in \$1,000s	2012	2013	2013	2014	2015	2016	2017
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
<b>Beginning Fund Balance</b>	1,703	1,760	1,931	1,448	496	(560)	(812)
<b>Total Beginning Fund Balance</b>	1,703	1,760	1,931	1,448	496	(560)	(812)
<b>Revenues</b>							
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	-	-	-	-	983	1,429
<b>Total Revenues</b>	4,883	4,260	4,249	3,999	4,025	5,031	5,500
<b>Expenditures</b>							
Administration and Management - 16600	(1,352)	(1,591)	(1,591)	(1,665)	(1,732)	(1,801)	(1,873)
Community Development - 16600	(498)	(544)	(478)	(502)	(522)	(543)	(565)
Homeownership and Sustainability - 16600	(1,457)	(1,341)	(1,341)	(1,415)	(1,472)	(1,530)	(1,592)
Multi-Family Production & Preservation - 166	(1,175)	(1,257)	(1,257)	(1,303)	(1,355)	(1,409)	(1,466)
Challenge Grant - 16600 <b>OH only</b>	(172)	-	(66)	(66)	-	-	-
<b>Total Expenditures</b>	(4,655)	(4,733)	(4,733)	(4,951)	(5,080)	(5,284)	(5,495)
<b>Ending Fund Balance</b>	1,931	1,288	1,448	496	(560)	(812)	(807)
<b>Reserves</b>							
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)	-	-
<b>Total Reserves</b>	(1,931)	(1,288)	(1,373)	(420)	(257)	-	-
<b>Ending Unreserved Fund Balance</b>	0	0	75	76	(817)	(812)	(807)

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	Proposed	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
<b>Revenues</b>							
Property Tax	201						
Investment Earnings	75						
Supplemental Revenue-Medicaid Match	125						
<i>Total Revenues</i>	400	0	0	0	0	0	0
<b>Expenditures*</b>							
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
<b>Reserves</b>							
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*	Proposed	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
<b>Revenues</b>							
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
<b>Expenditures</b>							
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
<b>Reserves</b>							
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

\*2013 Revised Column assumes: 1) expenditures per original plan; 2) spending of 2012 encumbrances; and 3) \$1.5 million expenditure transfer to 2004 Levy.

Projected remaining fund balance to cover anticipated revenue shortfalls during this 7-year Levy and/or for one-time unanticipated project costs.

## 2014 Seattle Public Library Levy Fund (18100)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	0	0	0	1,030	2,381	2,978	3,036
Accounting Adjustments							
<b><i>Beginning Unreserved Fund Balance</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,030</b>	<b>2,381</b>	<b>2,978</b>	<b>3,036</b>
<b><u>Revenues</u></b>							
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	
<b><i>Total Revenues</i></b>	<b>0</b>	<b>16,830</b>	<b>16,830</b>	<b>16,998</b>	<b>17,168</b>	<b>17,340</b>	<b>17,513</b>
<b><u>Expenditures</u></b>							
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)
<b><i>Total Expenditures</i></b>	<b>0</b>	<b>(15,800)</b>	<b>(15,800)</b>	<b>(15,647)</b>	<b>(16,571)</b>	<b>(17,282)</b>	<b>(18,024)</b>
<b><i>Ending Fund Balance</i></b>	<b>0</b>	<b>1,030</b>	<b>1,030</b>	<b>2,381</b>	<b>2,978</b>	<b>3,036</b>	<b>2,525</b>
<b><u>Reserves</u></b>							
Levy Reserve for Future Use*	0	(1,030)	(1,030)	(2,381)	(2,978)	(3,036)	(2,525)
<b><i>Total Reserves</i></b>	<b>0</b>	<b>(1,030)</b>	<b>(1,030)</b>	<b>(2,381)</b>	<b>(2,978)</b>	<b>(3,036)</b>	<b>(2,525)</b>
<b><i>Ending Unreserved Fund Balance</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* 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 Proposed	2015 Estimate	2016 Estimate	2017 Estimate
<b>Beginning Fund Balance</b>	0	0	0	0	0	0	0
Citation Revenue	0	0	0	8,620	8,627	8,109	7,623
<b><i>Total Revenues</i></b>	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)
<b><i>Total Expenditures</i></b>	0	0	0	(8,620)	(8,627)	(8,109)	(7,623)
<b>Ending Fund Balance</b>	0	0	0	0	0	0	0
<b>Reserves</b>	0	0	0	0	0	0	0
<b>Ending Unreserved Fund Balance</b>	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	Proposed	Projected	Projected	Projected
Beginning Fund Balance	821	290	564	6	0	0	(1,817)
Accounting Adjustments							
<b>Beginning Unreserved Fund Balance</b>	821	290	564	6	0	0	(1,817)
<b>Revenues</b>							
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
<b>Total Revenues</b>	412	500	500	515	531	545	561
<b>Expenditures</b>							
McCaw Hall Asset Preservation	(668)	(790)	(1,058)	(521)	(531)	(2,362)	(310)
<b>Total Expenditures</b>	(668)	(790)	(1,058)	(521)	(531)	(2,362)	(310)
<b>Ending Fund Balance</b>	564	0	6	0	0	(1,817)	(1,566)
<b>Reserves</b>							
<b>Total Reserves</b>	0	0	0	0	0	0	0
<b>Ending Unreserved Fund Balance</b>	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 Proposed	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
<b>Revenue</b>							
Real & Personal Property Tax <sup>1</sup>	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	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
<b>Expenditures</b>							
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)			
<b>Reserves</b>							
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)

<sup>1</sup> Collection on the Fire Facility Levy ended in 2012.

**Seattle City Light (41000)**

	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
<b>Beginning Cash Balance</b>	374,598,260	306,743,928	432,001,461	363,722,256	347,997,337	421,224,580	372,068,416
Carry Forward / Encumbrances/Adj							
<b>Revised Beginning Cash Balance</b>	374,598,260	306,743,928	432,001,461	363,722,256	347,997,337	421,224,580	372,068,416
<b>Revenues</b>	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	50,317,364	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	215,967,454	270,564,973	254,950,830	162,794,777
<b>Expenditures</b>	(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)	(70,602,348)	(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)	(343,909,644)	(392,414,246)	(379,413,901)	(304,932,883)
Technical and Accounting Adj	88,780,985	(8,708,965)	(112,163,919)	(35,799,211)	61,095,419	(65,249,076)	14,284,978
<b>Ending Cash Balance</b>	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>	57,403,201	24,445,174	(68,279,205)	(15,724,919)	73,227,242	(49,156,164)	32,838,436
<b>Reserves</b>	(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)
<b>Unreserved Ending Cash Balance</b>	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 Proposed 2014 Budget Fund Table. For 2014, the proposed revenues are \$1,053,335,120 and proposed expenditures are \$1,172,783,890. 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

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

The Proposed 2014 Financial Plan projects net wholesale revenue to be \$85.0 million in 2014, based on the RSA Baseline target.

<b>Financial Performance</b>	<b>2012 Actuals</b>	<b>2013 Adopted</b>	<b>2013 Revised</b>	<b>2014 Proposed</b>	<b>2015 Projected</b>	<b>2016 Projected</b>	<b>2017 Proposed</b>
Average System Rate before Discount:	\$69.60	\$73.65	\$73.89	\$78.82	\$82.10	\$86.60	\$91.22
Rate Change from Prior Year (Systemv	3.2%	4.4%	4.9%	7.3%	4.2%	5.5%	5.3%
<b>Retail Market Information</b>							
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%
<b>Cash Financing of CIP</b>							
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





## Water Fund (Fund 43000)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
<b>OPERATING CASH</b>							
<b>Beginning Operating Cash Balance</b>	<b>7,224</b>	<b>7,345</b>	<b>12,373</b>	<b>7,590</b>	<b>8,449</b>	<b>8,818</b>	<b>9,252</b>
<b>Sources</b>							
<b>Income Statement Items (in order of IS)</b>							
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
<b>Total Sources</b>	<b>249,386</b>	<b>256,348</b>	<b>245,415</b>	<b>280,532</b>	<b>298,997</b>	<b>304,772</b>	<b>299,762</b>
<b>Uses</b>							
<b>CIP</b>							
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)	(227)	(106)	(551)	(551)
<b>CIP Subtotal</b>	<b>(43,909)</b>	<b>(58,977)</b>	<b>(55,632)</b>	<b>(76,624)</b>	<b>(81,516)</b>	<b>(79,716)</b>	<b>(58,816)</b>
<b>Accomplishment Rate Adjustment</b>		<b>8,847</b>	<b>8,834</b>	<b>11,494</b>	<b>12,227</b>	<b>11,957</b>	<b>8,822</b>
<b>O&amp;M</b>							
Administration	(10,505)	(9,564)	(9,637)	(18,778)	(15,435)	(17,192)	(19,236)
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)	(46,918)	(50,048)	(52,046)	(54,278)
<b>O&amp;M subtotal</b>	<b>(199,010)</b>	<b>(205,732)</b>	<b>(205,948)</b>	<b>(218,634)</b>	<b>(224,132)</b>	<b>(231,814)</b>	<b>(241,461)</b>
<b>Total Uses</b>	<b>(242,919)</b>	<b>(255,863)</b>	<b>(252,746)</b>	<b>(283,764)</b>	<b>(293,421)</b>	<b>(299,572)</b>	<b>(291,455)</b>
<b>Adjustments</b>	<b>(1,317)</b>	<b>(269)</b>	<b>2,547</b>	<b>4,091</b>	<b>(5,207)</b>	<b>(4,766)</b>	<b>(7,890)</b>
<b>Ending Operating Cash Balance</b>	<b>12,373</b>	<b>7,561</b>	<b>7,590</b>	<b>8,449</b>	<b>8,818</b>	<b>9,252</b>	<b>9,669</b>

**Drainage and Wastewater Fund (Fund 44010)**

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
<b>OPERATING CASH</b>							
<b>Beginning Operating Cash Balance</b>	<b>29,483</b>	<b>29,035</b>	<b>60,208</b>	<b>61,983</b>	<b>61,958</b>	<b>54,994</b>	<b>49,011</b>
<b>Sources</b>							
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	0	141	147	147
SDOT Fund (N4404)	2,569	1,969	2,072	2,072	2,038	2,085	2,164
GF - Various GIS & Eng Svcs (N4303 & N2418)	0	1,105	0	0	1,174	1,221	1,300
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	821	0	1,139	1,212	1,212	1,212	1,212
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
<b>Total Sources</b>	<b>358,787</b>	<b>385,937</b>	<b>395,124</b>	<b>414,289</b>	<b>419,735</b>	<b>441,517</b>	<b>458,804</b>
<b>Uses</b>							
<b>CIP</b>							
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)	(4,347)
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)
<b>CIP Subtotal</b>	<b>(62,475)</b>	<b>(96,131)</b>	<b>(83,894)</b>	<b>(106,597)</b>	<b>(92,326)</b>	<b>(112,784)</b>	<b>(108,970)</b>
<b>Accomplishment Rate Adjustment</b>		14,420		10,660	9,233	11,278	10,897
<b>O&amp;M</b>							
General Expense	(221,720)	(237,489)	(237,411)	(244,901)	(251,607)	(257,084)	(264,227)
Administration	(3,991)	(5,136)	(5,910)	(13,241)	(17,593)	(19,244)	(21,026)
Customer Service	(6,331)	(7,350)	(7,199)	(6,677)	(7,156)	(7,462)	(7,630)
Other Operating	(49,691)	(53,671)	(52,359)	(51,067)	(54,585)	(58,790)	(60,759)
<b>O&amp;M Subtotal</b>	<b>(281,734)</b>	<b>(303,646)</b>	<b>(302,878)</b>	<b>(315,886)</b>	<b>(330,942)</b>	<b>(342,580)</b>	<b>(353,643)</b>
<b>Total Uses</b>	<b>(344,209)</b>	<b>(385,357)</b>	<b>(386,773)</b>	<b>(411,823)</b>	<b>(414,035)</b>	<b>(444,085)</b>	<b>(451,716)</b>
<b>Adjustments</b>	16,146	(8,532)	(6,575)	(2,492)	(12,664)	(3,415)	(25,476)
<b>Ending Operating Cash Balance</b>	<b>60,208</b>	<b>21,082</b>	<b>61,983</b>	<b>61,958</b>	<b>54,994</b>	<b>49,011</b>	<b>30,623</b>

## Solid Waste Fund (Fund 45010)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
<b>OPERATING CASH</b>							
<b>Beginning Operating Cash Balance</b>	<b>18,533</b>	<b>16,776</b>	<b>21,142</b>	<b>22,248</b>	<b>24,936</b>	<b>23,132</b>	<b>21,320</b>
<b>Sources</b>							
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
Rate Stabilization Account Withdrawals (Deposits)				(3,465)	1,265	2,573	1,256
<b>Total Sources</b>	<b>178,795</b>	<b>192,022</b>	<b>190,440</b>	<b>211,221</b>	<b>237,063</b>	<b>222,128</b>	<b>226,903</b>
<b>Uses</b>							
<b>CIP</b>							
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)
<b>CIP Subtotal</b>	<b>(15,416)</b>	<b>(16,760)</b>	<b>(18,756)</b>	<b>(34,195)</b>	<b>(55,546)</b>	<b>(30,587)</b>	<b>(24,924)</b>
<b>Accomplishment Adjustment</b>		1,676	1,876	3,420	5,555	3,059	2,492
<b>O&amp;M</b>							
Administration	(4,134)	(4,536)	(4,770)	(6,514)	(11,002)	(11,713)	(12,485)
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)	(15,467)	(16,335)	(17,104)	(18,059)
<b>O&amp;M Subtotal</b>	<b>(157,059)</b>	<b>(170,622)</b>	<b>(170,122)</b>	<b>(173,754)</b>	<b>(185,477)</b>	<b>(192,790)</b>	<b>(201,265)</b>
<b>Total Uses</b>	<b>(172,475)</b>	<b>(185,707)</b>	<b>(187,002)</b>	<b>(204,530)</b>	<b>(235,468)</b>	<b>(220,318)</b>	<b>(223,697)</b>
<b>Adjustments</b>	<b>(3,712)</b>	<b>(2,180)</b>	<b>(2,332)</b>	<b>(4,003)</b>	<b>(3,398)</b>	<b>(3,622)</b>	<b>(3,312)</b>
<b>Ending Operating Cash Balance</b>	<b>21,142</b>	<b>20,912</b>	<b>22,248</b>	<b>24,936</b>	<b>23,132</b>	<b>21,320</b>	<b>21,214</b>

**Note:** A deposit of \$1.65 million will be made to the rate stabilization account in 2013. This deposit is not reflected in this table.

## Parking Garage Fund (46010)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	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							
<b><i>Beginning Unreserved Fund Balance</i></b>	<b>(3,226)</b>	<b>(4,881)</b>	<b>(4,353)</b>	<b>(7,166)</b>	<b>(9,139)</b>	<b>(11,632)</b>	<b>(14,393)</b>
<b><u>Revenues</u></b>							
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
<b><i>Total Revenues</i></b>	<b>6,588</b>	<b>9,359</b>	<b>6,546</b>	<b>6,715</b>	<b>6,715</b>	<b>6,715</b>	<b>6,715</b>
<b><u>Expenditures</u></b>							
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)
<b><i>Total Expenditures</i></b>	<b>(7,715)</b>	<b>(9,359)</b>	<b>(9,359)</b>	<b>(8,688)</b>	<b>(9,208)</b>	<b>(9,476)</b>	<b>(9,750)</b>
<b><i>Ending Fund Balance</i></b>	<b>(4,353)</b>	<b>(4,881)</b>	<b>(7,166)</b>	<b>(9,139)</b>	<b>(11,632)</b>	<b>(14,393)</b>	<b>(17,428)</b>

## Fiber Leasing Fund (47010)

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

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

## Finance and Administrative Services Fund (50300)\*

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	19,417	13,154	37,272	26,543	17,856	17,856	17,854
Accounting Adjustments	7,453						
<b>Beginning Unreserved Fund Balance</b>	<b>26,870</b>	<b>13,154</b>	<b>37,272</b>	<b>26,543</b>	<b>17,856</b>	<b>17,856</b>	<b>17,854</b>
<b>Revenues</b>							
External - Revenue and Consumer Affairs	1,950	1,756	1,756	1,931	2,008	2,088	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	891	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	61,512	61,994	64,474	67,053
Interfund - Fleet	43,439	46,153	46,154	47,645	50,175	52,182	54,269
Interfund - Other Misc	25	53	53	126	131	136	142
Interfund - Parking	618	641	641	701	729	758	789
Interfund - Capital Development and Construction Management	2,942	3,858	3,858	4,208	4,376	4,551	4,734
Interfund - Risk Management	1,397	1,489	1,489	1,544	1,693	1,761	1,831
Interfund - Economics & Fiscal Management	2,030	1,987	1,987	2,067	2,266	2,357	2,452
Interfund - Financial Services	12,577	12,259	12,259	12,454	13,652	14,201	14,771
Interfund - Business Technology	8,413	9,197	9,197	11,018	13,498	13,983	14,488
Interfund - Revenue & Consumer Affairs	1,294	2,048	2,048	2,170	2,378	2,474	2,573
Interfund - Contracting & Purchasing Services	3,314	4,202	4,202	4,897	5,368	5,583	5,808
Interfund - Animal Shelter	2,410	2,045	2,045	2,315	2,408	2,504	2,604
Interfund - Office of Constituent Services	2,781	2,738	2,738	3,283	3,599	3,743	3,894
Interfund - Capital Improvements (CIP subfund 50390)**	2,580	3,500	3,500	5,859	3,720	3,742	3,500
<b>Total Revenues</b>	<b>153,368</b>	<b>157,710</b>	<b>157,711</b>	<b>169,056</b>	<b>175,607</b>	<b>182,446</b>	<b>189,297</b>
<b>Expenditures</b>							
Budget and Central Services	(3,898)	(4,418)	(4,379)	(4,606)	(4,790)	(4,982)	(5,181)
Facility Services	(63,609)	(64,704)	(64,422)	(66,587)	(67,312)	(70,005)	(72,805)
Fleet Services	(36,037)	(47,250)	(47,121)	(48,401)	(50,337)	(52,351)	(54,445)
Judgment and Claims	(362)	(186)	(186)	(223)	(232)	(241)	(251)
Capital Development and Construction Mgmt	(2,731)	(3,066)	(3,114)	(3,428)	(3,565)	(3,708)	(3,856)
Financial Services	(12,982)	(13,771)	(14,100)	(13,976)	(14,535)	(15,116)	(15,721)
Business Technology	(9,409)	(11,205)	(11,196)	(13,730)	(15,699)	(16,270)	(16,864)
Revenue and Consumer Protection	(2,467)	(3,341)	(3,298)	(3,670)	(3,817)	(3,969)	(4,128)
City Purchasing and Contracting Services	(2,947)	(3,752)	(3,919)	(4,618)	(4,803)	(4,995)	(5,195)
Seattle Animal Shelter	(2,992)	(3,240)	(3,220)	(3,407)	(3,543)	(3,685)	(3,832)
Office of Constituent Services	(2,661)	(2,744)	(2,720)	(3,129)	(3,254)	(3,384)	(3,520)

**Finance and Administrative Services Fund (50300) cont'd**

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 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)				
<b>Total Expenditures</b>	<b>(142,966)</b>	<b>(161,177)</b>	<b>(168,440)</b>	<b>(177,743)</b>	<b>(175,607)</b>	<b>(182,448)</b>	<b>(189,298)</b>
<b>Ending Fund Balance</b>	<b>37,272</b>	<b>9,687</b>	<b>26,543</b>	<b>17,856</b>	<b>17,856</b>	<b>17,854</b>	<b>17,853</b>
<b>Reserves</b>							
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
<b>Ending Unreserved Fund Balance</b>	<b>12,603</b>	<b>9,687</b>	<b>9,139</b>	<b>452</b>	<b>452</b>	<b>450</b>	<b>449</b>

**Notes:**

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

\*\*Budget authority is appropriated in the CIP. 2014 Proposed expenditures include use of \$3.5 million in Customer Requested Tenant Improvements, use of \$6.1 million of FAS fund balance in the 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.

## Information Technology Fund (50410)

Amounts in \$1,000s	2012	2013	2013	2014	2015	2016	2017
	Actuals	Adopted	Revised <sup>1,4</sup>	Proposed	Projected <sup>5</sup>	Projected <sup>6</sup>	Projected <sup>6</sup>
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
<b>Beginning Unreserved Fund Balance</b>	<b>24,758</b>	<b>19,464</b>	<b>26,058</b>	<b>18,985</b>	<b>23,585</b>	<b>15,189</b>	<b>17,214</b>
<b>Revenues</b>							
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)	20,714	18,207	18,207	19,451	18,599	19,588	20,299
City Agency Revenues (GF)	16,232	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 <sup>2</sup>	-	-	(100)	(2,615)	(3,533)	-	-
Bond Proceeds <sup>3</sup>	-	2,625	2,625	32,370	11,150	563	-
<b>Total Revenues</b>	<b>48,927</b>	<b>53,704</b>	<b>54,494</b>	<b>84,191</b>	<b>71,916</b>	<b>65,638</b>	<b>67,485</b>
<b>Expenditures</b>							
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)	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>(47,628)</b>	<b>(56,120)</b>	<b>(61,567)</b>	<b>(79,590)</b>	<b>(80,313)</b>	<b>(63,613)</b>	<b>(65,435)</b>
<b>Ending Fund Balance</b>	<b>26,058</b>	<b>17,048</b>	<b>18,985</b>	<b>23,585</b>	<b>15,189</b>	<b>17,214</b>	<b>19,264</b>
<b>Reserves</b>							
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) <sup>7</sup>				(10,433)			
Windows 7 Reserves	(926)						
Cash Float	(5,173)	(4,062)	(5,449)	(3,723)	(4,758)	(4,338)	(4,502)
<b>Total Reserves</b>	<b>(18,669)</b>	<b>(13,692)</b>	<b>(14,734)</b>	<b>(22,973)</b>	<b>(14,596)</b>	<b>(15,168)</b>	<b>(16,308)</b>
<b>Ending Unreserved Fund Balance</b>	<b>7,388</b>	<b>3,356</b>	<b>4,251</b>	<b>613</b>	<b>593</b>	<b>2,047</b>	<b>2,956</b>

### Assumptions:

<sup>1</sup> Supplemental appropriations and abandonments are incorporated into the expenditure lines

<sup>2</sup> Anticipated customer rebates

<sup>3</sup> Anticipated bond funding for CIP

<sup>4</sup> Includes carry forwards/encumbrances in expenditure lines

<sup>5</sup> Assumes 2.2% growth adjusted for one time revenues and expenditures

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

<sup>7</sup> 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 Proposed	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	10,877	11,011	13,007	13,496	13,594	12,064	10,535
Accounting Adjustments	64						
<b><i>Beginning Unreserved Fund Balance</i></b>	<b>10,941</b>	<b>11,011</b>	<b>13,007</b>	<b>13,496</b>	<b>13,594</b>	<b>12,064</b>	<b>10,535</b>
<b>Revenues</b>							
General Subfund	18,875	18,273	18,273	18,048	17,899	18,041	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
<b><i>Total Revenues</i></b>	<b>20,521</b>	<b>19,679</b>	<b>19,605</b>	<b>19,418</b>	<b>19,353</b>	<b>19,516</b>	<b>21,558</b>
<b>Expenditures</b>							
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)
<b><i>Total Expenditures</i></b>	<b>(18,454)</b>	<b>(20,017)</b>	<b>(19,117)</b>	<b>(19,320)</b>	<b>(20,883)</b>	<b>(21,045)</b>	<b>(21,457)</b>
<b><i>Ending Fund Balance</i></b>	<b>13,007</b>	<b>10,674</b>	<b>13,496</b>	<b>13,594</b>	<b>12,064</b>	<b>10,535</b>	<b>10,635</b>
<b>Reserves</b>							
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)	(3,256)	(3,256)	(1,628)	-	2
<b><i>Total Reserves</i></b>	<b>(11,011)</b>	<b>(10,674)</b>	<b>(13,496)</b>	<b>(13,594)</b>	<b>(12,064)</b>	<b>(10,535)</b>	<b>(10,635)</b>
<b><i>Ending Unreserved Fund Balance</i></b>	<b>1,996</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>

**Notes:** The Firefighters' Pension Fund is composed of a Contingency Reserve and the Actuarial Account Balance. City Financial Policy specifies a target fund balance of \$500,000 in the Contingency Reserve. 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 Proposed	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						
<b><i>Beginning Unreserved Fund Balance</i></b>	<b>3,800</b>	<b>1,868</b>	<b>4,298</b>	<b>1,714</b>	<b>1,714</b>	<b>1,107</b>	<b>500</b>
<b><u>Revenues</u></b>							
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
<b><i>Total Revenues</i></b>	<b>20,282</b>	<b>19,103</b>	<b>19,103</b>	<b>20,833</b>	<b>20,243</b>	<b>20,505</b>	<b>21,374</b>
<b><u>Expenditures</u></b>							
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)
<b><i>Total Expenditures</i></b>	<b>(19,784)</b>	<b>(19,787)</b>	<b>(21,687)</b>	<b>(20,833)</b>	<b>(20,851)</b>	<b>(21,112)</b>	<b>(21,374)</b>
<b><i>Ending Fund Balance</i></b>	<b>4,298</b>	<b>1,184</b>	<b>1,714</b>	<b>1,714</b>	<b>1,107</b>	<b>500</b>	<b>500</b>
<b><u>Reserves</u></b>							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Rate Stabilization Reserve	(1,368)	(684)	(1,214)	(1,214)	(607)	-	-
<b><i>Total Reserves</i></b>	<b>(1,868)</b>	<b>(1,184)</b>	<b>(1,714)</b>	<b>(1,714)</b>	<b>(1,107)</b>	<b>(500)</b>	<b>(500)</b>
<b><i>Ending Unreserved Fund Balance</i></b>	<b>2,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>

## Municipal Arts Fund (62600)

Amounts in \$1,000s	2012 Actuals	2013 Adopted	2013 Revised	2014 Proposed	2015 Projected	2016 Projected	2017 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
<b>Revised Beginning Fund Balance</b>	<b>6,880</b>	<b>5,758</b>	<b>6,575</b>	<b>4,525</b>	<b>4,884</b>	<b>4,655</b>	<b>4,330</b>
<b>Revenues</b>							
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
<b>Total Revenues</b>	<b>2,493</b>	<b>2,414</b>	<b>2,414</b>	<b>3,351</b>	<b>2,770</b>	<b>2,476</b>	<b>2,481</b>
<b>Expenditures</b>							
Public Art Program	(2,798)	(2,450)	(2,450)	(2,992)	(3,000)	(2,800)	(2,500)
Encumbrances/Carryforward			(533)				
Supplemental			(1,481)				
<b>Total Expenditures</b>	<b>(2,798)</b>	<b>(2,450)</b>	<b>(4,464)</b>	<b>(2,992)</b>	<b>(3,000)</b>	<b>(2,800)</b>	<b>(2,500)</b>
<b>Ending Fund Balance</b>	<b>6,575</b>	<b>5,723</b>	<b>4,525</b>	<b>4,884</b>	<b>4,655</b>	<b>4,330</b>	<b>4,312</b>
<b>Reserves</b>							
<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Unreserved Fund Balance</b>	<b>6,575</b>	<b>5,723</b>	<b>4,525</b>	<b>4,884</b>	<b>4,655</b>	<b>4,330</b>	<b>4,312</b>

### **Cost Allocation Tables:**

These tables provide information about how the City allocates internal service costs (i.e. overhead provided by City agencies to other City agencies) to customer agencies.

# Cost Allocation

## Central Service Departments and Commissions - 2014 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
Office of Arts and Culture	Negotiated MOA*
City Auditor	2010 and 2011 audit hours by department
Civil Service Commission	2007-2011 number of cases by department
Mayor's Office	100% General Fund or by MOA*
Office of Civil Rights	2010-2011 cases filed by department
Office of Intergovernmental Relations	Staff time and assignments by department
Office of Sustainability and Environment	2012 Work Plan
Department of Finance and Administrative Services and City Budget Office	Various factors and allocations. See Appendix B(1) and Appendix B(2) for details on services, rates, and methodologies.
Department of Information Technology	Various factors and allocations. See Appendix B(3) for details on services, rates, and methodologies.
Law Department	2009 hours by department for Civil Division; Public and Community Safety Division is charged 100% to the General Fund. Administration BCL is split between Civil and Criminal and allocated accordingly.
Legislative Department	City Clerk's Office based on number of Legislative items; Central Staff and Legislative Assistants on assignments; City Council 100% General Fund or by MOA.*
Department of Neighborhoods	Customer Service Bureau estimate by staff time.
Personnel Department	Various factors and allocations. See Appendix B(4) for details on services, factors, and methodologies.
State Examiner (State Auditor)	75% by Summit rows of data; 25% by 2011 authorized actual FTEs
Emergency Management	2011 actual expenditure dollar spread

\*Memorandum of Agreement (MOA) on charges

# Cost Allocation

## Department of Finance and Administrative Services Billing Methodologies – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Fleet Management Division</b>				
Vehicle Leasing	A2212	<ul style="list-style-type: none"> <li>Vehicles owned by, and leased from, Fleet Services</li> <li>Vehicles owned directly by Utility Departments</li> </ul>	<ul style="list-style-type: none"> <li>Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead.</li> <li>Charge for overhead only as outlined in MOUs with Utilities.</li> </ul>	Fleets rates.
Motor Pool	A2213	Daily or hourly rental of City Motor Pool vehicles.	Actual vehicle usage by department per published rates. Rates vary by vehicle type and are based on time usage, with a set minimum and maximum daily charge.	Direct bill.
Vehicle Maintenance	A2221	<ul style="list-style-type: none"> <li>Vehicle Maintenance labor.</li> <li>Vehicle parts and supplies.</li> </ul>	<ul style="list-style-type: none"> <li>Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate.</li> <li>Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above). Billed at cost plus a percentage mark-up.</li> </ul>	Direct bill.
Vehicle Fuel	A2232	Vehicle fuel from City-operated fuel sites or private vendor sites through the Voyager Fuel Card program.	Actual gallons of fuel pumped, billed at cost plus per-gallon mark-up.	Direct bill.
<b>Facility Services</b>				
Property Management Services	A3322	Office & other building space.	Property Management Services for City-owned buildings.	Space rent rates.
Property Management Services	A3322	Leased spaces.	Service agreements with commercial tenants, building owners and/or affected departments.	Direct bill.
Real Estate Services	A3322	Real estate transactions including acquisitions, dispositions, appraisals, etc.	Applicable operating costs based on staff time per customer department.	Cost Allocation to Relevant Funds.
Facilities Maintenance	A3323	Crafts Services: Plumbing, carpentry, HVAC, electrical, painting.	<ul style="list-style-type: none"> <li>Regular maintenance costs included in office space rent and provided as part of space rent.</li> <li>Non-routine services charged directly to service user(s) at an hourly rate.</li> </ul>	Space rent rates; direct bill.
Janitorial Services	A3324	Janitorial services.	Janitorial services included in rate charges for the downtown core campus buildings.	Space rent rates.
Parking Services	A3340	Parking services.	Monthly parking costs for City vehicles are charged to department based on actual use. Hourly parking vouchers are sold to departments in advance of use, as requested. Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested.	Direct bill; direct purchase
Warehousing Services	A3342	<ul style="list-style-type: none"> <li>Surplus service</li> <li>Records storage</li> </ul>	<ul style="list-style-type: none"> <li>Commodity type, weighting by effort and time</li> </ul>	Cost Allocation to all City

# Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		<ul style="list-style-type: none"> <li>Material storage</li> <li>Paper procurement</li> </ul>	<ul style="list-style-type: none"> <li>Cubic feet and retrieval requests</li> <li>Number of pallets used/stored</li> <li>Paper usage by weight</li> </ul>	Departments
Distribution Services	A3343	<ul style="list-style-type: none"> <li>U.S. Mail delivery</li> <li>Interoffice mail, special deliveries</li> </ul>	<ul style="list-style-type: none"> <li>Sampling of pieces of mail delivered to client.</li> <li>Volume, frequency, and distance of deliveries</li> </ul>	Cost Allocation to Departments and the General Fund
<b>Technical Services</b>				
Capital Development and Construction Management	A3311	<ul style="list-style-type: none"> <li>Project management</li> <li>Space planning and design</li> <li>Move coordination</li> </ul>	<ul style="list-style-type: none"> <li>Project management hours billed at prevailing hourly rate, determined by dividing division revenue requirement by annual forecast of project management billable hours.</li> </ul>	Direct bill
<b>Financial Services</b>				
Economics and Forecasting	A4501	City economic forecasting	Allocation to General Fund and Health Care Subfund.	Interfund transfer
Fiscal and Policy Management	A4502	City financial policy and planning	Allocation to General Fund and other applicable funds.	Interfund transfer
Debt Management	A4503	Debt financing for the City	Allocation based on historical number of bond sales	Cost Allocation to General Fund, SCL, SPU
Citywide Accounting/Payroll	A4511 A4512 A4513	<ul style="list-style-type: none"> <li>Citywide accounting services.</li> <li>Citywide payroll</li> </ul>	<ul style="list-style-type: none"> <li>Percent of staff time by department</li> <li>Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively.</li> </ul>	Cost Allocation to Six Funds
Applications	A4522	Maintain and develop City business applications	Project and staff assignments.	Cost Allocation to Six Funds, DoIT and FAS.
Summit	A4523	Maintain and develop the City-wide financial management system	System data rows used by customer department.	Cost Allocation to Six Funds.
Human Resource Information System (HRIS)	A4524	Maintain and develop the City's personnel management system	Department share of total number of regular paychecks and retirement checks.	Cost Allocation to Six Funds
Consumer Protection	A4531	<ul style="list-style-type: none"> <li>Verify accuracy of commercial weighing and measuring devices</li> <li>Enforcement of taxicab, for-hire vehicle and limousine industries.</li> </ul>	External fee revenue; General Fund support	External fees.
Regulatory Enforcement	A4536	Collection and enforcement of City taxes and license fees.	External fee revenue; General Fund support.	Interfund transfer
Business Licensing and Tax Administration	A4537 A4538	Administration, audit, and customer service for City tax codes and regulatory licenses	100% General Fund.	Interfund transfer
Contracting Services	A4541	<ul style="list-style-type: none"> <li>Provide contracting support and administration.</li> <li>Women and minority business development.</li> <li>Social equity monitoring and contract compliance.</li> </ul>	<ul style="list-style-type: none"> <li>Percent share based on total number of awarded public works contracts Contract Awards (50%) and dollar amount of Contract Awards (50%).</li> <li>General Fund support.</li> </ul>	Cost Allocation to CIP Departments and General Fund
Purchasing Services	A4542	Provide centralized procurement services and	Percent share by department based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order	Cost Allocation to Six Funds

# Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		coordination	spending (50%).	
Treasury Operations	A4581	Bank reconciliation, Warrant issuance	Percent share by department based on staff time.	Cost Allocation to Six Funds
Investments	A4582	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool.	Cost Allocation to Six Funds
Remittance Processing	A4583	Processing of mail and electronic payments to Cash Receipt System	Percent share by department based on total number of weighted transactions.	Cost Allocation to General Fund, SCL, SPU
Risk Management and Claims Processing	A4591 A4592	Claims processing; liability claims and property/casualty program management; loss prevention/ control and contract review	Percent share by department based on number of claims filed (50%) and amount of claims/settlements paid (50%) (five-year period).	Cost Allocation to Six Funds
<b>Seattle Animal Shelter</b>				
Seattle Animal Shelter	A5511 A5512	Animal care and animal control enforcement; spay and neuter services to the public.	External fees; General Fund.	Interfund transfer.
<b>Office of Constituent Services</b>				
Constituent Services	A6511	Service delivery and policy analysis, public disclosure response	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation to Six Funds
Customer Service Bureau	A6512	Provide information to constituents in response to inquiry or complaint	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation to Six Funds
Neighborhood Payment and Information Services	A6513	Payment and information services to residents (utility bills, pet licenses, traffic tickets, passports, City employment)	Percentage share by department of transaction type.	Cost Allocation to General Fund, SCL, SPU

## Central Budget Office Cost Allocation Methodologies – B(2)

Service Provider	Org	Service Provided	Billing Methodology
<b>Central Budget Office</b>			
Central Budget Office	CZ615	City financial policies, planning, budget, and controls	Staff time and assignments

# Cost Allocation

## Department of Information Technology (DoIT) Cost Allocation Methodologies – B(3)

Program	Org	Allocation Formula	Departments Affected
Data Backbone	D3308	Percent of actual expenditures	Six funds
Internet Services	D3308	Percent of actual expenditures	Seven funds
Data Network Services	D3308	Billed on use of port and WiFi services: port connection charge for all central campus offices except SCL and SPL; WiFi charges for all departments	All departments except SPL
Enterprise Computing Services	D3301	Allocated to customer departments based on pages printed, number of operating systems, number of batch jobs, number of gigabytes, number of units of cabinet storage, number of physical servers, number of virtual servers, number of web applications, number of CPUs, and number of SharePoint site collections.  Citrix services billed based on number of Citrix accounts	All departments
Messaging, Collaboration, and Directory Services	D3302	Allocated to customer departments based on number of email addresses.  Mobile device (smart phones, etc.) support billed based on number of devices.	All departments except SPL
Technical Support Services (Desktops)	D3304	Allocated to customer departments based on number of desktops and printers	Participants
Service Desk	D3310	Allocated to customer departments based on number of email addresses	Participants
Telephone System Services	D3305	Core landline services allocated to customer departments based on number of extensions; misc. services and IVR/Call Center services funded based on usage/rates	Telephone Rates: All departments IVR: Participants
Cellular and Wireless Charges	D3305	Airtime and equipment charges for cell phones and wireless modems based on actual usage and billing from carriers.	Participants
Radio Network	D3306	Radio network access fee and reserves; monthly charge for pagers	Access fee: Participants Monthly lease charge: Participants
Communications Shop	D3307	Historical usage	Police, Fire, SPU, Seattle Center; other departments may select this service
Telecommunications Engineering & Project Management	D3311	Labor Rates	Optional
Citywide Web Team	D4401	Percent of actual expenditures	Six funds (including Cable Fund)
Community Technology	D4403	Cable Subfund	Constituents

## Cost Allocation

Program	Org	Allocation Formula	Departments Affected
Office of Cable Communications	D4402	Cable Subfund	Constituents
Seattle Channel	D4404	Cable Subfund	Constituents
Technology Leadership and Enterprise Planning	D2201	Percent of actual expenditures	Seven funds
Project Management Center of Excellence	D2201	Percent of actual expenditures	Seven funds
Project Management Project Support	D2201	Percent of actual expenditures	Seven funds
Department Management, including Vendor and Contract Management	D1101	Allocated to DoIT services based on each service's budget	All users of DoIT services
Office 365, Windows 7	D1102	Number of licenses; Number of licenses and percent of actual expenditures	All departments except SPL ; Six funds
Next Generation Data Center	D1101 & D1102	Percent of actual expenditures	Six funds
Electronic Records Management System	D1102	Percent of actual expenditures	Six funds

# Cost Allocation

## Personnel Department Cost Allocation Methodologies – B(4)

Service Provider	Org	Service Provided	Billing Methodology
Commercial Driver's Licenses	N1230	<ul style="list-style-type: none"> <li>CDL administration</li> </ul>	# of CDLs by Department
Alternative Dispute Resolution	N1145	<ul style="list-style-type: none"> <li>Mediation and facilitation</li> <li>Conflict resolution training</li> </ul>	2012 Adopted Budget FTEs
Police and Fire Examinations	N1150	Administer exams for potential fire and police candidates	General Fund allocation
Training Development and EEO (TDE)	N1160	<ul style="list-style-type: none"> <li>Administer employee training and recognition programs</li> <li>Consulting</li> </ul>	2012 Adopted Budget FTEs
Employment	N1190	<ul style="list-style-type: none"> <li>Recruit for open positions</li> </ul> Provide policy guidance for Citywide personnel issues	2012 Adopted Budget FTEs
Employment	N1190	Talent Management System	Number of Users
Benefit Administration	N1240	Administer Citywide health care insurance programs	2012 Adopted Budget FTEs
Director's Office	N1315	Provide policy guidance for Citywide personnel issues	2012 Adopted Budget FTEs
Information Management	N1360	Maintain Citywide personnel information	2012 Adopted Budget FTEs
Contingent Workforce Program	N1370	Administer temporary, work study, and intern programs	2012 Adopted Budget FTEs
Financial Services, Budget, Finance & Accounting	N1350	Provide finance, budget, and accounting and other internal services	2012 Adopted Budget FTEs
Classification and Compensation	N1430	<ul style="list-style-type: none"> <li>Design and maintain classification and pay programs</li> <li>Determine City position titles</li> </ul>	Number of Job Classifications
Labor Relations	N1440	<ul style="list-style-type: none"> <li>Administer labor statutes</li> <li>Negotiate and administer collective bargaining agreements and MOUs</li> </ul>	Number of Represented Positions
Deferred Compensation	N1220	Administer deferred compensation (457 Retirement Plan) for City employees.	Service fee charged to program participants.
Industrial Insurance (Safety and Workers' Compensation)	N1230, N1250, and N1350	Collaborate with the Washington State Department of Labor and Industries; manage medical claims, time loss, preventative care, and workplace safety programs.	Supported by the Industrial Insurance Subfund, billing is based on actual usage and pooled costs are based on three years of historical usage/data.

# Cost Allocation

## Central Service Cost Allocations by paying funds – Informational Only

These transfers reflect reimbursements for general government work performed on behalf of certain revenue generating departments.

	2013 Adopted	2014 Endorsed	2014 Proposed
City Budget Office	1,444,032	1,486,618	1,690,995
Personnel	4,019,389	4,154,184	4,499,113
MISC	15,263,671	15,788,851	15,791,060
<b>Total Interfund Transfers</b>	<b>20,727,093</b>	<b>21,429,653</b>	<b>21,981,168</b>
<b>Interfund Transfers to City Budget Office (CBO)</b>			
Seattle City Light	375,448	386,521	439,659
Seattle Public Utilities	375,448	386,521	439,659
Seattle Department of Transportation	375,448	386,521	439,659
Department of Planning Development	173,284	178,394	202,919
Retirement	144,403	148,662	169,100
<b>Total Interfund Transfers to CBO</b>	<b>1,444,032</b>	<b>1,486,618</b>	<b>1,690,995</b>
<b>Intefund Transfers to Personnel</b>			
Seattle City Light	1,805,567	1,865,807	2,024,216
Seattle Public Utilities	1,204,417	1,244,516	1,367,691
Seattle Department of Transportation	685,110	708,343	771,688
Department of Planning Development	304,650	315,194	315,194
Retirement	19,645	20,324	20,324
<b>Total Interfund Transfers to Personnel</b>	<b>4,019,389</b>	<b>4,154,184</b>	<b>4,499,113</b>
<b>Miscellaneous Interfund Transfers</b>			
Seattle City Light	4,074,638	4,224,440	4,224,440
Seattle Public Utilities	4,367,980	4,520,159	4,520,159
Seattle Department of Transportation	4,095,791	4,228,187	4,230,397
Department of Planning Development	2,561,589	2,647,068	2,647,068
Retirement	163,674	168,996	168,996
<b>Total Miscellaneous Interfund Transfers</b>	<b>15,263,671</b>	<b>15,788,851</b>	<b>15,791,060</b>



## Glossary

**Appropriation:** A legal authorization granted by the City Council, the City's legislative authority, to make expenditures and incur obligations for specific purposes.

**Biennial Budget:** A budget covering a two-year period. Under state law, a biennium begins with an odd-numbered year.

**Budget - Adopted and Proposed:** The Mayor submits to the City Council a recommended expenditure and revenue level for all City operations for the coming fiscal year as the Proposed Budget. When the City Council agrees upon the revenue and expenditure levels, the Proposed Budget becomes the Adopted Budget, funds are appropriated, and legal expenditure limits are established.

**Budget - Endorsed:** The City of Seattle implements biennial budgeting through the sequential adoption of two one-year budgets. When adopting the budget for the first year of the biennium, the Council endorses a budget for the second year. The Endorsed Budget is the basis for a Proposed Budget for the second year of the biennium, and is reviewed and adopted in the fall of the first year of the biennium.

**Budget Control Level:** The level at which expenditures are controlled to meet State and City budget law provisions.

**Capital Improvement Program (CIP):** Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a six-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation plan covers a six-year period and is produced as a separate document from the budget document.

**Chart of Accounts:** A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

**Community Development Block Grant (CDBG):** A U.S. Department of Housing and Urban Development (HUD) annual grant to Seattle and other local governments to support economic development projects, human services, low-income housing, and services in low-income neighborhoods.

**Comprehensive Annual Financial Report of the City (CAFR):** The City's annual financial statement prepared by the Department of Executive Administration.

**Cost Allocation:** Distribution of costs based on some proxy for costs incurred or benefits received.

**Cumulative Reserve Subfund (CRS):** A significant source of ongoing local funding to support capital projects in general government departments. The CRS consists of two accounts: the Capital Projects Account and the Revenue Stabilization Account. The Capital Projects Account has six subaccounts: REET I, REET II, Unrestricted, South Lake Union Property Proceeds, Asset Preservation Subaccount - Fleets and Facilities, and the Street Vacation Subaccount. The Real Estate Excise Tax (REET) is levied on all sales of real estate, with the first .25% of the locally imposed tax going to REET I and the second .25% to REET II. State law specifies how each REET can be spent.

**Debt Service:** Annual principal and interest payments the City owes on money it has borrowed.

**Errata:** Adjustments, corrections, and new information sent by departments through the Department of Finance to the City Council during the Council's budget review as an adjunct to the Mayor's Proposed Budget. The purpose is to adjust the Proposed Budget to reflect information not available upon submittal and to correct inadvertent errors.

# Glossary

**Full-Time Equivalent (FTE):** A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2,088 hours in a year (or 2,096 in a leap year). A position budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE.

**Fund:** An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

**Fund Balance:** The difference between the assets and liabilities of a particular fund. This incorporates the accumulated difference between the revenues and expenditures each year.

**General Fund:** A central fund into which most of the City's general tax revenues and discretionary resources are pooled, and which is allocated to support many of the operations of City government. Beginning with the 1997 Adopted Budget, the General Fund was restructured to encompass a number of subfunds, including the General Fund Subfund (comparable to the "General Fund" in prior years) and other subfunds designated for a variety of specific purposes. These subfunds are listed and explained in more detail in department chapters, as well as in the Funds, Subfunds, and Other section of the budget document.

**Grant-Funded Position:** A position funded 50% or more by a categorical grant to carry out a specific project or goal. Seattle Municipal Code 4.04.030 specifies that "categorical grant" does not include Community Development Block Grant funds, nor any funds provided under a statutory entitlement or distribution on the basis of a fixed formula including, but not limited to, relative population.

**Neighborhood Matching Subfund (NMF):** A fund supporting partnerships between the City and neighborhood groups to produce neighborhood-initiated planning, organizing, and improvement projects. The City provides a cash match to the community's contribution of volunteer labor, materials, professional services, or cash. The NMF is administered by the Department of Neighborhoods.

**Operating Budget:** That portion of a budget dealing with recurring expenditures such as salaries, electric bills, postage, printing, paper supplies, and gasoline.

**Position/Pocket Number:** A term referring to the title and unique position identification number assigned to each position authorized by the City Council through the budget or other ordinances. Positions may have a common title name, but each position has its own unique identification number assigned by the Records Information Management Unit of the Personnel Department at the time position authority is approved by the City Council. Only one person at a time can fill a regularly budgeted position. An exception is in the case of job-sharing, where two people work part-time in one full-time position.

**Program:** A group of services within a department, aligned by common purpose.

**Reclassification Request:** A request to change the job title or classification for an existing position. Reclassifications are subject to review and approval by the Classification/Compensation Unit of the Personnel Department and are implemented upon the signature of the Personnel Director, as long as position authority has been established by ordinance.

**Reorganization:** Reorganization refers to changes in the budget and reporting structure within departments.

**SUMMIT:** The City's central accounting system managed by the Department of Executive Administration.

**Sunsetting Position:** A position funded for only a specified length of time by the budget or enabling ordinance.

**TES (Temporary Employment Service):** A program managed by the Personnel Department. TES places temporary workers in departments for purposes of filling unanticipated, short-term staffing needs, such as vacation coverage, positions vacant until a regularly-appointed hire is made, and special projects.

**Type of Position:** There are two types of budgeted positions. They are identified by one of the following characters: **F** for Full-Time or **P** for Part-Time.

# Glossary

- **Regular Full-Time** is defined as a position budgeted for 2,088 compensated hours per year, 40 hours per week, 80 hours per pay period, and is also known as one full-time equivalent (FTE).
- **Regular Part-Time** is defined as a position designated as part time, and requiring an average of 20 hours or more, but less than 40 hours of work per week during the year. This equates to an FTE value of at least 0.50 and no more than 0.99.