

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 2015 and 2016. 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)	(D) = (A) + (B) + (C)	(E)	(F)	(G) = (D) + (E) + (F)
Department	2014 Adopted Total	2015 Baseline Changes*	2015 Proposed Changes	2015 Proposed Total	2016 Baseline Changes**	2016 Proposed Changes	2016 Proposed Total
City Budget Office	30	-	3	33	-	-	33
Civil Service Commission	3	-	-	3	-	-	3
Community Police Commission	-	3	-	3	-	-	3
Department of Education	-	-	44	44	-	(2)	42
Department of Human Resources	108	31	7	146	-	-	146
Department of Information Technology	196	-	5	201	-	-	201
Department of Neighborhoods	47	(1)	(4)	42	-	-	42
Department of Planning and Development	399	5	11	415	-	3	418
Department Parks and Recreation	987	-	43	1,030	-	12	1,042
Educational and Developmental Services Levy	9	-	(9)	-	-	-	-
Employees' Retirement System	20	-	-	20	-	-	20
Ethics and Elections Commission	7	-	(1)	6	-	-	6
Finance and Administrative Services	592	4	24	620	(2)	1	619
Human Services Department	354	-	(17)	337	-	-	337
Law Department	171	2	4	177	-	-	177
Legislative Department	87	-	1	88	-	-	88
Neighborhood Matching Subfund	7	1	-	8	-	-	8
Office for Civil Rights	25	-	5	30	-	2	32
Office of Arts and Culture	32	-	1	33	-	-	33
Office of City Auditor	9	-	-	9	-	-	9
Office of Economic Development	26	-	2	28	-	-	28
Office of Housing	39	-	4	43	-	-	43
Office of Immigrant and Refugee Affairs	3	-	2	5	-	1	6
Office of Intergovernmental Relations	11	-	1	12	-	-	12
Office of Sustainability and Environment	17	2	1	20	-	-	20
Office of the Hearing Examiner	5	-	-	5	-	-	5
Office of the Mayor	29	-	6	35	-	-	35
Seattle Center	261	(4)	3	260	-	-	260
Seattle City Light	1,842	18	8	1,868	-	-	1,868
Seattle Department of Transportation	759	27	7	793	-	3	796
Seattle Fire Department	1,172	1	11	1,184	-	-	1,184
Seattle Municipal Court	225	-	1	226	-	-	226
Seattle Police Department	2,001	12	3	2,016	-	25	2,041
Seattle Public Utilities	1,408	26	10	1,444	-	-	1,444
Total Budgeted Positions	10,881	127	176	11,184	(2)	45	11,227
Seattle Firefighters' Pension Fund***	4	-	-	4	-	-	4
Seattle Police Relief and Pension Fund***	3	-	-	3	-	-	3
Seattle Public Library***	667	-	-	667	-	-	667
Total Citywide Positions	11,555	127	176	11,858	(2)	45	11,901

* Baseline Changes include past position modifications passed in City Council ordinances (effective January 1, 2012 through December 31, 2013) and intra-department transfers of positions controlled by the Seattle Department of Human Resources Director (from January 1, 2012 through December 31, 2013). This may also include department provided baseline changes to abrogate unfunded, vacant positions and sunseting positions.

** 2016 Baseline Changes include department submitted baseline position modifications.

*** 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.

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

	(A)	(B)	(C)	(D) = (A) + (B) + (C)	(E)	(F)	(G) = (D) + (E) + (F)
Department	2014 Adopted Total	2015 Baseline Changes*	2015 Proposed Changes	2015 Proposed Total	2016 Baseline Changes**	2016 Proposed Changes	2016 Proposed Total
City Budget Office	29.50	-	3.50	33.00	-	-	33.00
Civil Service Commission	2.60	-	-	2.60	-	-	2.60
Community Police Commission	-	3.00	-	3.00	-	-	3.00
Department of Education	-	-	43.50	43.50	-	(2.00)	41.50
Department of Human Resources	105.75	31.00	6.80	143.55	-	-	143.55
Department of Information Technology	193.25	-	5.00	198.25	-	-	198.25
Department of Neighborhoods	44.50	(1.50)	(3.50)	39.50	-	-	39.50
Department of Planning and Development	401.00	5.00	11.50	417.50	-	2.00	419.50
Department Parks and Recreation	877.45	1.50	54.40	933.35	-	11.00	944.35
Educational and Developmental Services Levy	9.00	-	(9.00)	-	-	-	-
Employees' Retirement System	20.00	-	-	20.00	-	-	20.00
Ethics and Elections Commission	6.20	-	(1.00)	5.20	-	-	5.20
Finance and Administrative Services	584.25	4.00	24.25	612.50	(2.00)	1.00	611.50
Human Services Department	343.35	0.75	(17.00)	327.10	-	-	327.10
Law Department	167.60	2.00	4.00	173.60	-	-	173.60
Legislative Department	87.50	-	1.00	88.50	-	-	88.50
Neighborhood Matching Subfund	7.00	1.00	-	8.00	-	-	8.00
Office for Civil Rights	23.50	-	5.75	29.25	-	2.00	31.25
Office of Arts and Culture	30.84	-	0.75	31.59	-	-	31.59
Office of City Auditor	9.50	-	-	9.50	-	-	9.50
Office of Economic Development	25.50	-	2.00	27.50	-	-	27.50
Office of Housing	37.50	-	4.50	42.00	-	-	42.00
Office of Immigrant and Refugee Affairs	3.00	-	2.00	5.00	-	1.00	6.00
Office of Intergovernmental Relations	10.50	-	1.00	11.50	-	-	11.50
Office of Sustainability and Environment	11.00	2.00	0.75	13.75	-	-	13.75
Office of the Hearing Examiner	4.63	-	-	4.63	-	-	4.63
Office of the Mayor	28.50	-	6.00	34.50	-	-	34.50
Seattle Center	240.66	(3.40)	3.87	241.13	-	-	241.13
Seattle City Light	1,835.25	18.05	8.00	1,861.30	-	-	1,861.30
Seattle Department of Transportation	758.50	27.00	7.00	792.50	-	3.00	795.50
Seattle Fire Department	1,150.55	1.00	11.00	1,162.55	-	-	1,162.55
Seattle Municipal Court	213.10	-	0.50	213.60	-	-	213.60
Seattle Police Department	1,986.85	12.50	3.00	2,002.35	-	25.00	2,027.35
Seattle Public Utilities	1,401.55	25.50	10.00	1,437.05	-	-	1,437.05
Total Budgeted FTEs	10,649.88	129.40	189.57	10,968.85	(2.00)	43.00	##### ###
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
Total Citywide FTEs	11,215.28	129.40	189.57	11,534.25	(2.00)	43.00	11,575.25

* Baseline Changes include past position modifications passed in City Council ordinances (effective January 1, 2012 through December 31, 2013) and intra-department transfers of positions controlled by the Seattle Department of Human Resources Director (from January 1, 2012 through December 31, 2013). This may also include department provided baseline changes to abrogate unfunded, vacant positions and sunseting

** 2016 Baseline Changes include department submitted baseline position modifications.

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General Subfund (00100)

General Subfund (00100)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	56,116	30,251	57,719	33,112	39,641	67,866	101,720
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	56,116	30,251	57,719	33,112	39,641	67,866	101,720
Revenues							
Property Taxes	252,682	267,091	266,676	270,778	278,708	283,463	290,719
Sales Tax	179,816	186,297	191,738	200,664	209,720	219,182	228,778
Business and Occupation Tax	189,721	199,089	206,258	216,680	228,850	240,738	252,284
Utility Tax	180,914	190,626	185,029	191,859	198,572	206,909	214,151
Other Taxes	15,861	11,907	16,326	16,566	16,623	12,375	12,525
Parking Meters	39,596	38,039	39,047	39,806	40,182	39,343	39,718
Court Fines and Forfeitures	38,703	34,471	31,620	33,135	32,847	34,257	33,990
Revenue from Other Public Entities	12,465	11,320	10,364	9,187	9,187	10,960	10,960
Service Charges & Reimbursements	42,055	38,714	43,520	42,861	45,343	46,476	47,638
Fund Balance Transfers (ERF, RSA, J&C)	1,279	4,493	4,683	2,670	2,141	2,025	2,025
Licenses, Permits, Interest Income and Other Revenues	17,423	20,687	14,497	15,305	17,789	22,582	25,361
Total Revenues	970,514	1,002,734	1,009,760	1,039,510	1,079,961	1,118,311	1,158,149
Expenditures							
Arts, Culture & Recreation	(149,036)	(156,042)	(156,042)	(162,488)	(166,586)	(170,751)	(175,019)
Health and Human Services	(59,668)	(66,562)	(66,562)	(68,957)	(69,364)	(71,098)	(72,876)
Neighborhoods & Development	(28,839)	(33,799)	(33,799)	(25,926)	(27,671)	(28,363)	(29,072)
Public Safety	(562,600)	(577,117)	(577,117)	(596,849)	(604,985)	(620,109)	(635,612)
Utilities and Transportation	(41,649)	(42,649)	(42,649)	(44,458)	(46,908)	(48,081)	(49,283)
Administration	(104,344)	(120,661)	(120,661)	(127,363)	(130,518)	(133,781)	(137,126)
Debt Service	(13,430)	(16,999)	(16,334)	(14,625)	(17,581)	(17,403)	(15,474)
GF Subfunds, Judgment & Claims	(9,345)	(10,072)	(10,072)	(8,125)	(4,221)	(9,997)	(10,246)
2014 CY Supplementals / Changes			(20,363)				
Expected Underexpenditure Savings			9,232	15,810	16,097	15,125	-
Total Expenditures	(968,911)	(1,023,901)	(1,034,366)	(1,032,982)	(1,051,736)	(1,084,456)	(1,124,707)
Ending Fund Balance	57,719	9,084	33,112	39,641	67,866	101,720	135,161
Reserves							
Reserves Against Fund Balance			(12,552)	(31,046)	(67,866)	(101,720)	(128,104)
Total Reserves			(12,552)	(31,046)	(67,866)	(101,720)	(128,104)
Ending Undesignated Fund Balance	57,719	9,084	20,560	8,595	0	0	7,058

Judgment and Claims Fund (00126)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	17,529	17,351	14,639	12,585	7,395	6,205	6,206
Accounting Adjustments	(178)						
Beginning Unreserved Fund Balance	17,351	17,351	14,639	12,585	7,395	6,205	6,206
Revenues							
Miscellaneous Revenue	100						
Payments from Utilities	6,145	7,782	7,782	7,782	7,782	7,782	7,782
Payments from GF Depts	6,999	8,021	8,021	4,439	8,156	9,180	9,180
General Fund Support	633	756	756	338	621	788	788
Total Revenues	13,877	16,559	16,559	12,559	16,559	17,750	17,750
Expenditures							
<i>Utilities</i>							
FAS Claims	(1,629)	(1,732)	(1,732)	(1,732)	(1,732)	(1,732)	(1,732)
LAW Judgments	(3,295)	(3,581)	(3,581)	(3,581)	(3,581)	(3,581)	(3,581)
LAW Litigation	(1,052)	(2,469)	(2,469)	(2,469)	(2,469)	(2,469)	(2,469)
Utilities Sub-total	(5,976)	(7,782)	(7,782)	(7,782)	(7,782)	(7,782)	(7,782)
<i>General Fund</i>							
FAS Claims	(1,081)	(2,618)	(2,618)	(2,378)	(2,378)	(2,378)	(2,378)
LAW Judgments	(4,790)	(3,203)	(3,203)	(2,909)	(2,909)	(2,909)	(2,909)
LAW Litigation	(1,186)	(3,600)	(3,600)	(3,270)	(3,270)	(3,270)	(3,270)
LAW Police Action	(3,556)	(1,307)	(1,307)	(1,307)	(1,307)	(1,307)	(1,307)
LAW General	0	(103)	(103)	(103)	(103)	(103)	(103)
General Fund Sub-total	(10,613)	(10,831)	(10,831)	(9,967)	(9,967)	(9,967)	(9,967)
Total Expenditures	(16,589)	(18,613)	(18,613)	(17,749)	(17,749)	(17,749)	(17,749)
Ending Fund Balance	14,639	15,297	12,585	7,395	6,205	6,206	6,207

Arts Account (00140)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	887	13	578	435	534	898	1,396
Accounting Adjustments	-	-	-	-	-	-	-
Beginning Unreserved Fund Balance	887	13	578	435	534	898	1,396
Revenues							
Interest Earnings	9	20	20	20	20	20	20
Interest Increase / (Decrease)	(9)	-	-	-	-	-	-
Misc Income	2	-	-	-	-	-	-
Admissions Tax Allocation to OACA	4,398	5,301	5,301	5,953	6,124	6,313	6,508
General Fund	405	551	551	-	-	-	-
Langston Hughes Operating	71	71	71	31	32	32	32
Other (Summit Re-implementation)	-	-	-	-	-	-	-
Total Revenues	4,877	5,942	5,942	6,004	6,176	6,365	6,560
Expenditures							
Administrative Services	(477)	(588)	(588)	(653)	(577)	(592)	(607)
Cultural Partnerships	(3,361)	(3,591)	(3,591)	(3,761)	(3,767)	(3,794)	(3,889)
Community Development and Outreach	(548)	(525)	(525)	(616)	(625)	(616)	(631)
Langston Hughes	(800)	(809)	(809)	(875)	(844)	(865)	(887)
Total 00140 Encumbrances/Carry Forward	-	-	(573)	-	-	-	-
Total Expenditures	(5,186)	(5,512)	(6,085)	(5,905)	(5,813)	(5,867)	(6,013)
Ending Fund Balance	578	443	435	534	898	1,396	1,942
Reserves							
Operating Reserve	400	400	400	400	400	400	400
Planning Reserve	-	-	-	54	178	301	424
Total Reserves	400	400	400	454	578	701	824
Ending Unreserved Fund Balance	178	43	35	80	320	695	1,118

Cable Television Franchise Subfund (00160)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	4,669	4,877	4,849	4,182	4,226	4,454	4,610
Accounting Adjustments	29	-	-	-	-	-	-
Beginning Unreserved Fund Balance	4,697	4,877	4,849	4,182	4,226	4,454	4,610
Revenues							
Franchise Fees ¹	7,891	8,070	8,201	8,406	8,616	8,832	9,053
Misc. Revenues/Rebates ²	873	-	-	-	-	-	-
Interest Earnings	25	46	31	28	29	30	31
Total Revenues	8,789	8,117	8,232	8,434	8,645	8,862	9,083
Expenditures ³							
Finance and Administration ⁴	(374)	-	-	-	-	-	-
Technology Leadership and Governance	(314)	(427)	(427)	(408)	(428)	(443)	(458)
Technology Infrastructure	(1,571)	(1,633)	(1,633)	(969)	(922)	(954)	(988)
Office of Electronic Communication	(6,188)	(6,575)	(6,575)	(6,330)	(6,159)	(6,375)	(6,598)
Unfunded Comcast Coop Agmt Expenditures	-	(75)	(75)	(492)	(719)	(744)	(770)
Support to Library	(190)	(190)	(190)	(190)	(190)	(190)	(190)
Total Expenditures	(8,637)	(8,900)	(8,900)	(8,389)	(8,418)	(8,706)	(9,004)
Ending Fund Balance	4,849	4,094	4,182	4,226	4,454	4,610	4,689
Reserves							
Designation for Cable Programs	(864)	(231)	(226)	-	-	-	-
Operating Expense & Revenue Projection Reserves	(1,296)	(1,335)	(1,335)	(1,258)	(1,263)	(1,306)	(1,351)
Equipment Replacement for Capital Acquisitions	(600)	(600)	(600)	(600)	(600)	(600)	(600)
Total Reserves	(2,760)	(2,166)	(2,161)	(1,858)	(1,863)	(1,906)	(1,951)
Ending Unreserved Fund Balance	2,089	1,928	2,021	2,368	2,591	2,704	2,739

¹ 2014 Revised assumes 3.93% increase over 2013 Actuals based on actual growth. Projections for 2015 and beyond assume 2.5% annual growth.

² 2013 Revised Misc. Revenues/Rebates of \$873K reflects the sale of production building.

³ Estimated Expenditures based on proposed budget for 2015 and 2016 and assume 3.5% inflation thereafter. Exceptions to this are: (a) "Unfunded Comcast Coop Agmt Expenditures", for which there are limited funds; (b) annual \$190K Library contributions; and (c) Office of Electronic Communication's budgeted CIP spending.

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

Cumulative Reserve Subfund - REET II Subaccount (00161)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	20,848	16,795	25,787	26,656	21,954	23,815	29,958
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	20,848	16,795	25,787	26,656	21,954	23,815	29,958
Revenues							
Real Estate Excise Taxes	24,127	25,397	24,825	25,731	27,635	27,378	27,794
Total Revenues	24,127	25,397	24,825	25,731	27,635	27,378	27,794
Expenditures							
Direct CRS Spending		(1,000)	(1,000)	(1,000)	(1,000)		
CIP Supported Projects	(19,188)	(27,387)	(22,956)	(29,433)	(24,773)	(21,236)	(23,010)
Total Expenditures	(19,188)	(28,387)	(23,956)	(30,433)	(25,773)	(21,236)	(23,010)
Ending Fund Balance	25,787	13,805	26,656	21,954	23,815	29,958	34,742
Reserves							
Continuing Appropriation	(16,697)	(8,604)	(16,697)	(16,697)	(16,697)	(16,697)	(16,697)
Reserve for American Disabilities Act Projects					(1,000)	(2,000)	(3,000)
Reserve for Neighborhood (NSF) Projects					(1,000)	(2,000)	(3,000)
Reserve for Seattle Asian Art Museum				(100)	(100)	(2,100)	(4,250)
Reserve for Asset Preservation Projects						(2,000)	(2,500)
Fund Balance Target Reserve	(2,850)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total Reserves	(19,547)	(13,604)	(21,697)	(21,797)	(23,797)	(29,797)	(34,447)
Ending Unreserved Fund Balance	6,240	201	4,958	156	18	161	295

Cumulative Reserve Subfund - REET I Subaccount (00163)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	28,370	29,837	36,013	28,184	28,469	37,432	51,503
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	28,370	29,837	36,013	28,184	28,469	37,432	51,503
Revenues							
Real Estate Excise Taxes	24,203	25,397	24,825	25,731	27,635	27,378	27,794
Total Revenues	24,203	25,397	24,825	25,731	27,635	27,378	27,794
Expenditures							
Direct CRS Spending	(1,059)	(1,970)	(2,057)	(2,166)	(2,236)	(1,273)	(1,311)
CIP Supported Projects	(15,502)	(30,147)	(30,596)	(23,281)	(16,436)	(12,034)	(12,735)
Total Expenditures	(16,561)	(32,117)	(32,653)	(25,447)	(18,672)	(13,307)	(14,046)
Ending Fund Balance	36,013	23,117	28,184	28,469	37,432	51,503	65,251
Reserves							
Continuing Appropriations	(20,927)	(14,728)	(20,927)	(20,927)	(20,927)	(20,927)	(20,927)
Reserve for American Disabilities Act Projects					(1,600)	(3,600)	(5,600)
Reserve for Seattle Asian Art Museum		(2,000)	(2,000)	(2,425)	(9,800)	(9,800)	(9,800)
Reserve for Asset Preservation /Major Maintenance	(280)	(280)	(280)			(12,069)	(23,818)
Fund Balance Target Reserve	(3,750)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Total Reserves	(24,957)	(22,008)	(28,207)	(28,352)	(37,327)	(51,396)	(65,144)
Ending Unreserved Fund Balance	11,056	1,109	(22)	117	105	107	107

Cumulative Reserve Subfund - Unrestricted (00164)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	2,002	5,903	6,260	5,531	7,387	8,638	10,514
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	2,002	5,903	6,260	5,531	7,387	8,638	10,514
Revenues							
Grants/Levy/Donations/Other	3,537	4,582	4,507	3,341	1,647	1,694	1,655
Misc Revenues ¹	7,013	320	750	400	400	300	300
Property Sales	14,288	1,315	1,255	2,750	2,750	2,280	
General Fund Support	500	400	400				
Total Revenues	25,338	6,617	6,912	6,491	4,797	4,274	1,955
Expenditures							
Direct CRS Spending	(1,099)	(580)	(580)	(264)	(266)	(263)	(263)
CIP Supported Projects	(19,981)	(7,060)	(7,060)	(4,372)	(3,279)	(2,136)	(1,848)
MOHAI Payment ²							
Total Expenditures	(21,080)	(7,640)	(7,640)	(4,636)	(3,545)	(2,399)	(2,111)
Ending Fund Balance	6,260	4,879	5,531	7,387	8,638	10,514	10,358
Reserves							
Continuing Appropriation	(7,862)	(5,835)	(7,861)	(7,861)	(7,861)	(7,861)	(7,861)
General Expense Reserve ³					(750)	(2,400)	(2,400)
District Energy Investment Reserve	(100)						
Zoo Surface Parking Lot		(2,000)					
Total Reserves	(7,962)	(7,835)	(7,861)	(7,861)	(8,611)	(10,261)	(10,261)
Ending Unreserved Fund Balance	(1,702)	(2,956)	(2,330)	(474)	27	253	97

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.

3) Reserve to program cover costs not supported by specific revenues

Neighborhood Matching Fund (00165)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	4,225	3,877	4,512	4,150	2,289	1,928	1,662
Beginning Fund Balance	4,225	3,877	4,512	4,150	2,289	1,928	1,662
Revenues							
Revenues (Support from General Fund)	2,891	3,529	3,529	2,149	3,726	3,856	3,991
Total Revenues	2,891	3,529	3,529	2,149	3,726	3,856	3,991
Expenditures							
Large Projects Fund	(820)	(1,475)	(1,475)	(1,506)	(1,540)	(1,553)	(1,567)
Management and Project Development	(678)	(904)	(904)	(960)	(967)	(975)	(983)
Small and Simple Projects	(1,071)	(1,447)	(1,447)	(1,477)	(1,511)	(1,524)	(1,537)
Small Sparks Projects	(35)	(66)	(66)	(67)	(69)	(70)	(71)
Total Expenditures	(2,604)	(3,891)	(3,891)	(4,010)	(4,087)	(4,122)	(4,158)
Ending Fund Balance	4,512	3,515	4,150	2,289	1,928	1,662	1,495
Reserves							
Reserved for Continuing Appropriations	(4,150)	(3,016)	(1,356)	(1,356)	(1,356)	(1,356)	(1,356)
Total Reserves	(4,150)	(3,016)	(1,356)	(1,356)	(1,356)	(1,356)	(1,356)
Ending Unreserved Fund Balance	362	499	2,794	933	572	306	139

Revenue Stabilization Account (00166)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	21,684	30,397	30,397	41,413	44,750	44,750	44,750
Accounting Adjustments							
Beginning Unreserved Fund Balance	21,684	30,397	30,397	41,413	44,750	44,750	44,750
Revenues							
CY/Actual Budget Contribution	4,058	4,293	4,293	3,337			
Additional Year-End Contribution	4,655		6,723				
Total Revenues	8,713	4,293	11,016	3,337			
Expenditures							
CY/Actual Budget Appropriations	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0
Ending Fund Balance	30,397	34,690	41,413	44,750	44,750	44,750	44,750
Reserves							
Continuing Appropriations	0	0	0	0	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Fund Balance	30,397	34,690	41,413	44,750	44,750	44,750	44,750

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

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	317	319	316	318	320	322	324
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	317	319	316	318	320	322	324
Revenues							
Misc Revenue	(1)	2	2	2	2	2	2
Total Revenues	(1)	2	2	2	2	2	2
Expenditures							
Actual/Budgeted Spending							
Total Expenditures	0	0	0	0	0	0	0
Ending Fund Balance	316	321	318	320	322	324	326
Reserves							
Continuing Appropriation							
Designated for Transportation Purposes	(317)	(321)	(318)	(321)	(323)	(324)	(326)
Total Reserves	(317)	(321)	(318)	(321)	(323)	(324)	(326)
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

Cumulative Reserve Subfund - Asset Preservation Fund (00168)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	6,941	7,191	8,840	9,249	9,299	9,349	9,349
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	6,941	7,191	8,840	9,249	9,299	9,349	9,349
Revenues							
Transfer from FAS Facilities subfund				2,000	3,000	3,450	3,637
Misc Revenue	3,978	4,050	4,129	4,050	4,050	4,050	4,050
Total Revenues	3,978	4,050	4,129	6,050	7,050	7,500	7,687
Expenditures							
Actual/Budgeted Spending	(2,079)	(3,720)	(3,720)	(6,000)	(7,000)	(7,500)	(7,687)
Total Expenditures	(2,079)	(3,720)	(3,720)	(6,000)	(7,000)	(7,500)	(7,687)
Ending Fund Balance	8,840	7,521	9,249	9,299	9,349	9,349	9,349
Reserves							
Continuing Appropriation	(8,328)	(6,607)	(8,328)	(8,328)	(8,328)	(8,328)	(8,328)
Large Expense Project Reserve	(512)	(913)	(921)	(971)	(1,021)	(1,021)	(1,021)
Total Reserves	(8,840)	(7,521)	(9,249)	(9,299)	(9,349)	(9,349)	(9,349)
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

Cumulative Reserve Subfund - Street Vacation Subaccount (00169)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	(225)	2,426	493	1,648	2,342	1,697	1,947
Accounting & Technical Adjustments	-	-	-	-	-	-	-
Beginning Unreserved Fund Balance	(225)	2,426	493	1,648	2,342	1,697	1,947
Revenues							
Misc Revenue	3,780	1,316	1,255	2,750	2,750	2,280	-
Total Revenues	3,780	1,316	1,255	2,750	2,750	2,280	0
Expenditures							
Actual/Budgeted Spending	(3,062)	(100)	(100)	(2,056)	(3,395)	(2,030)	
Total Expenditures	(3,061)	(100)	(100)	(2,056)	(3,395)	(2,030)	0
Ending Fund Balance	493	3,642	1,648	2,342	1,697	1,947	1,947
Reserves							
Continuing Appropriation	(827)	(2,764)	(827)	(827)	(827)	(827)	(827)
Designated for Transportation Purposes		(878)	(821)	(1,515)	(869)	(1,119)	(1,119)
Total Reserves	(827)	(3,642)	(1,648)	(2,342)	(1,696)	(1,946)	(1,946)
Ending Unreserved Fund Balance	(334)	0	0	0	0	0	0

Cumulative Reserve Subfund - Bluefield Habitat Preservation Subaccount (00178)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	205	205	205	205	205	205	205
Accounting & Technical Adjustments							
Beginning Unreserved Fund Balance	205	205	205	205	205	205	205
Revenues							
Misc Revenue	(1)						
Total Revenues	(1)						
Expenditures							
Actual/Budgeted Spending							
Total Expenditures							
Ending Fund Balance	205	205	205	205	205	205	205
Reserves							
Continuing Appropriation							
Designated for Special Purposes	(205)	(205)	(205)	(205)	(205)	(205)	(205)
Total Reserves	(205)	(205)	(205)	(205)	(205)	(205)	(205)
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

Emergency Fund (00185)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	42,128	41,563	42,060	48,547	53,005	56,609	59,157
Beginning Unreserved Fund Balance	42,128	41,563	42,060	48,547	53,005	56,609	59,157
Revenues							
CY/Actual Budget Contribution		4,623	4,623	4,459	3,604	2,547	2,136
Reimbursement from Departments		1,864	1,864				
Total Revenues		6,487	6,487	4,459	3,604	2,547	2,136
Expenditures							
CY/Actual Budget Appropriations							
Other Changes	(68)						
Total Expenditures	(68)						
Ending Fund Balance	42,060	48,050	48,547	53,005	56,609	59,157	61,293
Reserves							
Continuing Appropriations		(68)					
Total Reserves		(68)					
Ending Unreserved Fund Balance	42,060	47,982	48,547	53,005	56,609	59,157	61,293

Department of Parks and Recreation (10200)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	8,479	5,090	4,269	2,331	1,887	1,793	1,691
Carry Forward / Encumbrances							
Accounting Adjustment							
<i>Beginning Unreserved Fund Balance</i>	8,479	5,090	4,269	2,331	1,887	1,793	1,691
Revenues							
Environmental Learning and Programs	140	202	202	136	136	136	136
Facility and Structure Maintenance	860	454	640	1,281	2,137	2,201	2,267
Finance and Administration	85,658	89,941	89,941	95,411	100,553	101,470	104,514
Golf (Subfund 10240)	9,951	10,248	10,748	12,169	12,531	12,907	13,294
Natural Resources Management	1,466	1,477	1,482	2,306	2,819	2,904	2,991
Park Cleaning, Landscaping, Restoration	1,609	1,302	1,302	1,947	2,073	2,135	2,199
Planning, Development, and Acquisition	4,535	5,510	5,510	6,062	5,439	5,602	5,770
Policy Direction and Leadership	8,479	3,261	3,261	411	477	491	506
Recreation Facilities and Programs	8,360	8,198	7,699	11,260	11,983	12,342	12,713
Regional Parks and Strategic Outreach	-	-	-	3,292	4,200	4,326	4,456
Seattle Aquarium	2,953	3,228	3,227	2,588	3,391	1,107	1,135
Seattle Conservation Corps	2,568	3,841	3,841	3,899	3,946	4,065	4,187
Swimming, Boating, and Aquatics	4,788	5,612	5,612	5,771	5,770	5,944	6,122
Woodland Park Zoo	135	98	99	98	99	102	105
<i>Total Revenues</i>	131,503	133,372	133,564	146,631	155,555	155,732	160,394
Expenditures							
Environmental Learning and Programs	(1,401)	(1,483)	(1,476)	(1,115)	(1,132)	(1,166)	(1,201)
Facility and Structure Maintenance	(14,744)	(15,357)	(15,585)	(16,879)	(17,970)	(18,509)	(19,064)
Finance and Administration	(8,108)	(8,427)	(8,346)	(10,319)	(12,430)	(10,703)	(11,024)
Golf	(9,569)	(10,238)	(10,238)	(11,561)	(11,904)	(12,261)	(12,629)
Judgment and Claims	(546)	(652)	(652)	(387)	(711)	(732)	(754)
Natural Resources Management	(6,948)	(7,321)	(7,325)	(8,572)	(9,210)	(9,486)	(9,771)
Park Cleaning, Landscaping, and Restoration	(29,214)	(30,811)	(30,817)	(31,962)	(32,665)	(33,645)	(34,654)
Planning, Development, Acquisition	(5,413)	(6,195)	(6,201)	(6,927)	(6,970)	(7,179)	(7,394)
Policy Direction and Leadership	(14,870)	(7,576)	(7,581)	(4,010)	(4,115)	(4,238)	(4,366)
Recreation Facilities and Programs	(23,486)	(23,918)	(23,918)	(27,581)	(28,686)	(29,547)	(30,433)
Regional Parks and Strategic Outreach	-	-	-	(4,400)	(5,349)	(5,509)	(5,675)
Seattle Aquarium	(2,953)	(3,228)	(3,228)	(2,588)	(3,391)	(1,107)	(1,135)
Seattle Conservation Corps	(3,273)	(4,021)	(4,035)	(4,124)	(4,171)	(4,296)	(4,425)
Swimming, Boating, and Aquatics	(8,460)	(9,284)	(9,280)	(9,687)	(9,822)	(10,117)	(10,420)
Woodland Park Zoo	(6,728)	(6,820)	(6,820)	(6,963)	(7,123)	(7,337)	(7,557)
<i>Total Expenditures</i>	(135,713)	(135,331)	(135,502)	(147,075)	(155,649)	(155,833)	(160,503)
<i>Ending Fund Balance</i>	4,269	3,131	2,331	1,887	1,793	1,691	1,583
Reserves							
Golf transfer to CRS (Subfund 10240)	(411)	(411)	(411)	(500)	(500)	(500)	(500)
Aquarium Accrued Leave Reserve	(77)	(77)	(77)	(77)	-	-	-
Donations Reserve (Alki & OLA)	(99)	(65)	(79)	(69)	(59)	(49)	(39)
Conservatory Subaccount Reserve	(125)	-	-	-	-	-	-
Building 11 Debt Service Reserve	(249)	-	-	-	-	-	-
Planning Reserve	-	(105)	-	(579)	(1,888)	(3,197)	(4,506)
2015 Use of Fund Balance Reserve	(950)	(950)	(950)	-	-	-	-
SPU Reservoir Use Fees	-	-	-	(600)	(600)	(600)	(600)
<i>Total Reserves</i>	(1,911)	(1,608)	(1,517)	(1,825)	(3,047)	(4,346)	(5,645)
<i>Ending Unreserved Fund Balance</i>	2,358	1,523	814	62	(1,254)	(2,655)	(4,062)

Transportation Operating Fund (10310)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	49,704	64,577	73,663	75,410	56,983	67,278	34,193
Accounting/Technical Adjustments	1,345	0	0	0	0	0	0
Revised Beginning Fund Balance	51,048	64,577	73,663	75,410	56,983	67,278	34,193
Revenues							
Interest Earnings	62	0	0	0	0	0	0
BTG EHT	9	6	6	0	0	0	0
IF Employee Hrs Tax Penalty	0	0	0	0	0	0	0
BTG CPT	27,598	26,246	30,309	30,618	32,155	33,119	34,113
BTG Levy	41,774	42,232	42,786	43,700	0	0	0
CPT 2.5%	6,434	6,561	7,596	7,831	8,057	8,308	8,528
Vehicle License Fee	7,125	7,851	7,787	8,002	7,256	7,284	7,311
GF	36,662	41,253	41,253	42,546	45,243	46,374	47,533
School Zone Fixed Automated Cameras	0	7,089	4,930	8,524	6,217	5,110	4,692
Gas Tax	12,590	12,965	12,965	12,965	12,965	12,965	12,965
CRS - REET II	11,905	23,078	23,078	25,172	16,091	9,027	5,827
CRS - REET I	0	1,971	1,971	3,500	0	0	0
CRS - Steet Vacation	0	100	2,056	2,056	3,395	2,030	0
CRS - Unrestricted - Proposition 2/Street Vacation	0	3,005	5,040	0	1,000	0	0
Other Street Use & Curb Permit	19,855	8,582	8,582	8,496	8,496	8,496	8,496
Other Non-Business Licenses/PE	1,395	874	874	865	865	891	918
Interlocal Grants	26	0	0	0	0	0	0
Other Protective Inspection	0	1,769	1,769	1,751	1,751	1,804	1,858
Street Maintenance & Repair	386	838	838	1,291	1,291	1,330	1,370
Other Charges - Transportation - CIP	69,335	31,718	31,718	651	353	321	302
Other Charges - Transportation - O&M	5,290	9,271	9,271	11,922	11,726	12,078	12,441
Federal Grants	32,913	23,383	23,383	1,453	21,104	0	0
State Grants	5,538	18,052	18,052	16,669	17,837	12,652	87,815
LTGO Bond Proceeds	39,037	28,378	28,378	15,633	33,819	0	0
Local Improvement District Bonds	0	0	0	0	0	110	3,300
Long-Term Intergovernmental Loan Proceeds	0	0	0	0	0	0	0
IF Architect/Engineering Services	0	678	678	709	0	0	0
IF Other Charges - Transportation	11,218	6,384	6,384	3,580	4,436	4,525	4,615
IF Capital Contributions & Grants	7,790	16,027	16,027	2,450	27,850	4,382	3,051
Seattle City Light Fund	0	983	983	1,450	3,750	1,000	1,000
Seawall and Central Waterfront Levy	25,972	78,000	78,000	134,700	78,103	0	0
Property Proceeds Sale	70	1,977	1,977	24,217	1,906	50	20
Other - Voter Approved Levies, etc.	190	0	0	0	0	0	0
Private Reimbursements	629	0	0	0	0	1,000	61,400
Other	287	0	0	0	0	0	0
Emergency Subfund	68	0	0	0	0	0	0
Rubble Yard Property Proceeds	4,945	3,155	3,155	0	0	0	0
Property Sales - South Lake Union Streetcar	0	0	0	0	5,945	0	0
Total Revenues	369,102	402,423	409,843	410,753	351,611	172,855	307,555
Expenditures							
Bridges & Structures	(7,405)	(9,044)	(9,044)	(8,836)	(8,042)	(8,284)	(8,532)
Department Management	155	(1,624)	(1,624)	(1,942)	(113)	(116)	(120)
Engineering Services	(1,664)	(1,633)	(1,633)	(1,467)	(1,493)	(1,538)	(1,584)
General Expense - Debt Service	(29,808)	(29,318)	(28,785)	(25,188)	(25,953)	(26,960)	(28,235)
General Expense - Other	0	(3,548)	(3,548)	(2,106)	(4,982)	(5,132)	(5,286)
Major Maintenance/Replacement (CIP)	(56,597)	(51,170)	(51,170)	(42,679)	(33,422)	(13,251)	(9,932)
Major Projects (CIP)	(142,219)	(171,917)	(171,917)	(186,480)	(145,085)	(47,086)	(211,459)
Mobility-Capital (CIP)	(35,341)	(54,509)	(54,509)	(64,689)	(41,217)	(20,134)	(29,518)
Mobility-Operations	(34,440)	(39,824)	(39,824)	(41,877)	(32,920)	(33,907)	(34,924)
ROW Management	(14,576)	(19,843)	(19,843)	(24,177)	(18,379)	(18,931)	(19,499)
Street Maintenance	(19,809)	(21,554)	(21,554)	(25,169)	(26,279)	(27,067)	(27,879)
Urban Forestry	(4,784)	(4,645)	(4,645)	(4,826)	(3,432)	(3,535)	(3,641)
Total Expenditures	(346,487)	(408,629)	(408,096)	(429,436)	(341,316)	(205,940)	(380,608)
Ending Fund Balance	73,663	58,371	75,410	56,983	67,278	34,193	(38,860)
Reserves							
Continuing Appropriations	(47,041)	(46,891)	(47,077)	0	0	0	0
Paving Reserve	0	(3,182)	0	0	0	0	0
Planning Reserve	0	(851)	(851)	(1,715)	(5,559)	(9,403)	(13,247)
Total Reserves	(47,041)	(50,924)	(47,928)	(1,715)	(5,559)	(9,403)	(13,247)
Unreserved Ending Fund Balance	26,622	7,446	27,482	55,269	61,719	24,790	(52,107)

The Seattle Public Library (10410)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	608	586	1,119	1,171	1,107	1,483	3,156
Accounting Adjustments	20						
Beginning Fund Balance	628	586	1,119	1,171	1,107	1,483	3,156
Revenues							
Copy Services	37	50	60	60	60	60	60
Pay for Print	171	159	159	159	159	159	159
Fines/Fees	1,555	1,564	1,564	1,564	1,564	1,564	1,564
Parking - Central Library	315	300	300	353	353	353	353
Space Rental	142	150	150	150	150	150	150
Concessions Proceeds	4	3	3	3	3	3	3
Salvage Sales/Materials	45	60	50	35	35	35	35
Misc Revenue	9	3	3	3	3	3	3
Cable Franchise Fees	190	190	190	190	190	190	190
Library Levy - Operating Support	11,042	12,421	12,635	13,140	13,666	15,516	15,296
General Subfund Support	46,707	47,999	48,576	50,037	50,631	52,403	54,237
Total Revenues	60,217	62,899	63,690	65,694	66,814	70,436	72,050
Expenditures							
City Librarian's Office	(829)	(746)	(757)	(771)	(777)	(804)	(832)
Human Resources	(1,169)	(1,069)	(1,085)	(1,120)	(1,130)	(1,170)	(1,211)
Information Technology	(3,926)	(4,196)	(4,234)	(4,465)	(4,404)	(4,558)	(4,717)
Marketing and Online Services	(397)	(855)	(866)	(883)	(892)	(923)	(955)
Administrative Services	(9,625)	(9,877)	(9,978)	(10,914)	(11,033)	(11,419)	(11,819)
Library Programs and Services	(43,780)	(46,156)	(46,718)	(47,605)	(48,202)	(49,889)	(51,635)
Total Expenditures	(59,726)	(62,899)	(63,638)	(65,758)	(66,438)	(68,763)	(71,170)
Ending Fund Balance	1,119	586	1,171	1,107	1,483	3,156	4,036
Reserves							
Encumbrances	(58)						
Known Liability	(8)	(115)					
Planning Reserve		(170)		(190)	(620)	(1,049)	(1,479)
Total Reserves	(66)	(285)	0	(190)	(620)	(1,049)	(1,479)
Ending Unreserved Fund Balance	1,054	301	1,171	917	863	2,107	2,557

Seattle Streetcar Fund (10810)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	(3,367)	(3,598)	(3,820)	(2,266)	(2,061)	(2,005)	(1,798)
Accounting Adjustments	(2)			-	-	-	-
Revised Beginning Fund Balance	(3,369)	(3,598)	(3,820)	(2,266)	(2,061)	(2,005)	(1,798)
Revenues							
Sponsorships -- First Hill				200	210	370	380
Sponsorships -- South Lake Union	248	210	443	229	235	243	250
Farebox Revenue -- First Hill				1,114	1,143	1,289	1,321
Farebox Recovery -- South Lake Union	99	117	97	813	841	946	971
Leases and Service Contributions -- SLU			68	244	228	166	173
FTA Funds -- South Lake Union	279	555	392	315	345	375	550
KC Metro Funds -- South Lake Union				1,350	1,400	1,450	1,500
Sound Transit Funds -- First Hill		4,910	3,090	5,000	5,000	5,000	5,000
Total Revenues	626	5,792	4,090	9,265	9,402	9,839	10,145
Expenditures							
South Lake Union O+M	(1,054)	(826)	(1,001)	(2,925)	(3,011)	(3,097)	(3,194)
First Hill O+M		(4,910)	(1,500)	(6,100)	(6,300)	(6,500)	(6,700)
Interest Expense	(23)		(35)	(35)	(35)	(35)	(35)
Total Expenditures	(1,077)	(5,736)	(2,536)	(9,060)	(9,346)	(9,632)	(9,929)
Ending Fund Balance	(3,820)	(3,542)	(2,266)	(2,061)	(2,005)	(1,798)	(1,582)
Reserves							
None							
Total Reserves	0						
Ending Unreserved Fund Balance	(3,820)	(3,542)	(2,266)	(2,061)	(2,005)	(1,798)	(1,582)

Seattle Center Fund (11410)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	595	197	2,254	2,201	2,952	4,415	7,479
Accounting Adjustments	253	-	-	-	-	-	-
Revised Beginning Fund Balance	848	197	2,254	2,201	2,952	4,415	7,479
Revenues							
Access	5,676	4,909	4,909	5,850	5,793	5,996	6,206
Administration	1,137	1,515	1,515	1,474	1,507	1,560	1,615
Campus Grounds	1,639	2,071	2,071	2,370	2,451	2,537	2,626
Campus Commercial Events	1,448	1,215	1,215	1,109	1,210	1,252	1,296
Community Programs	430	308	308	370	370	383	396
Cultural Facilities	1,732	1,514	1,514	1,469	1,477	1,529	1,582
Debt	135	126	126	118	125	129	134
Festivals	724	794	794	517	531	550	569
General Subfund Support	11,623	11,885	12,018	12,248	12,417	13,832	14,316
Judgment and Claims	588	703	703	0	0	0	0
KeyArena	8,121	7,383	7,383	8,261	9,064	9,381	9,710
McCaw Hall	4,204	4,125	4,125	4,322	4,470	4,626	4,788
Seattle Center Operations							
Total Revenues	37,457	36,548	36,681	38,108	39,415	41,775	43,237
Expenditures							
Access	1,204	1,104	1,104	1,137	1,147	1,210	1,253
Administration	6,879	7,105	7,105	7,436	7,512	7,896	8,172
Campus Grounds	11,672	11,875	11,875	12,232	12,337	13,293	13,758
Campus Commercial Events	889	929	929	989	1,026	1,062	1,099
Community Programs	2,050	2,093	2,093	2,150	2,171	2,247	2,326
Cultural Facilities	205	225	225	233	235	243	252
Debt	135	126	126	126	126	130	135
Festivals	1,457	1,480	1,480	1,344	1,357	1,404	1,454
Judgment and Claims	588	703	703	0	0	0	0
KeyArena	6,500	6,528	6,528	7,440	7,693	7,962	8,241
McCaw Hall	4,472	4,155	4,155	4,270	4,348	4,626	4,788
Other Ordinances							
Total Expenditures	36,051	36,324	36,734	37,357	37,953	40,074	41,477
Ending Fund Balance	2,254	421	2,201	2,952	4,415	7,479	9,239
Reserves							
Continuing appropriations	0	0	0	0	0	0	0
McCaw Hall Reserves	1,277	917	1,277	1,189	1,189	1,189	1,189
Other Reserves	0	310	0	0	0	0	0
Planning Reserve	0	0	0	428	1,410	2,391	3,373
Total Reserves	1,277	1,227	1,277	1,617	2,599	3,580	4,562
Ending Unreserved Fund Balance	977	(806)	924	1,335	1,816	3,899	4,677

Department of Education and Early Learning Fund (14100)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	0	0	0	0	0	0	0
Accounting Adjustments							
Beginning Unreserved Fund Balance	0	0	0	0	0	0	0
Revenues							
Property Tax and Investment Earnings - Ed Levy	0	0	0	31,926	35,069	38,262	40,887
City of Seattle General Fund	0	0	0	12,732	12,711	13,029	13,355
State of Washington - ECEAP	0	0	0	4,051	4,051	4,152	4,256
Total Revenues	0	0	0	48,710	51,832	55,443	58,498
Expenditures							
Director's Office and Levy Programs	0	0	0	(23,684)	(25,682)	(27,682)	(29,432)
Finance and Administration	0	0	0	(1,015)	(1,149)	(1,185)	(1,223)
Early Learning	0	0	0	(18,306)	(19,228)	(20,689)	(21,808)
Seattle Youth Violence Administration	0	0	0	(5,705)	(5,773)	(5,888)	(6,035)
Total Expenditures	0	0	0	(48,710)	(51,832)	(55,443)	(58,498)
Ending Fund Balance	0	0	0	0	0	0	0
Reserves							
Encumbrances	0	0	0	0	0	0	0
Continuing Projects	0	0	0	0	0	0	0
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Fund Balance	0	0	0	0	0	0	0

Planning and Development Fund (15700)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	6,886	14,370	12,620	16,872	14,336	15,187	10,341
Accounting Adjustment	1,637						
Beginning Unreserved Fund Balance	8,523	14,370	12,620	16,872	14,336	15,187	10,341
Revenues							
Boiler	1,147	1,179	1,179	1,247	1,247	1,247	1,247
Building Development	28,261	27,849	29,207	30,668	30,668	30,683	30,683
Contingent Revenues - Unaccessed	0	6,620	6,620	6,620	6,620	6,620	6,620
Cum. Reserve Subfund-REET I - TRAO	249	157	157	310	350	362	375
Cum. Reserve Subfund-REET I - Design Commission	428	576	576	590	600	621	643
Cum. Reserve Subfund-Unrestricted - TRAO	73	76	76	77	79	82	85
Electrical	5,854	6,215	7,000	7,210	7,210	7,210	7,210
Elevator	2,891	3,073	2,989	3,231	3,231	3,344	3,461
General Fund	10,130	10,626	10,626	10,421	10,516	10,884	11,265
Grants/MOAs - All Else	389	296	323	159	0	0	0
Grants/MOAs - SPU MOA for Side Sewer & Drainage	1,039	1,057	1,200	1,200	1,200	1,200	1,200
Interest	(75)	100	100	100	100	100	100
Land Use	5,846	5,711	6,078	6,078	6,078	6,142	6,142
Other	2,113	1,705	2,185	2,296	2,296	2,389	2,437
Rental Housing Registration	0	0	23	2,859	4,645	931	44
Site Review	2,229	2,030	2,229	2,342	2,342	2,342	2,342
Total Revenues	60,576	67,270	70,569	75,408	77,182	74,157	73,853
Expenditures							
Annual Certification and Inspection	(3,931)	(4,125)	(4,125)	(4,160)	(4,226)	(4,374)	(4,527)
Code Compliance	(6,402)	(5,675)	(6,204)	(6,821)	(7,392)	(7,650)	(7,918)
Construction Inspections	(12,782)	(14,655)	(14,655)	(16,583)	(16,854)	(17,443)	(18,054)
Construction Permit Services	(18,475)	(16,109)	(16,152)	(21,099)	(20,867)	(21,598)	(22,354)
Land Use Services	(4,782)	(12,606)	(12,606)	(16,019)	(16,272)	(16,842)	(17,431)
Planning	(6,626)	(7,048)	(8,471)	(6,882)	(6,992)	(7,237)	(7,490)
Process Improvements and Technology	(3,482)	(4,016)	(4,103)	(6,379)	(3,728)	(3,859)	(3,994)
Total Expenditures	(56,479)	(64,233)	(66,316)	(77,944)	(76,331)	(79,003)	(81,768)
Ending Fund Balance	12,620	17,407	16,872	14,336	15,187	10,341	2,426
Reserves							
Core Staffing	(5,449)	(9,683)	(1,764)	(1,764)	(1,764)	(1,764)	(1,764)
Process Improvements and Technology	(1,818)	(209)	(1,647)	503	(212)	(648)	(227)
Planning Reserve				(1,003)	(3,156)	(5,309)	(7,462)
Total Reserves	(7,267)	(9,892)	(3,411)	(2,264)	(5,132)	(7,721)	(9,454)
Ending Unreserved Fund Balance	5,352	7,516	13,461	12,072	10,055	2,620	(7,028)

Human Services Operating Fund (16200)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	5,692	6,316	5,844	6,270	4,067	3,243	2,744
Accounting Adjustments	(16)	-	-	-	-	-	-
Beginning Fund Balance	5,676	6,316	5,844	6,270	4,067	3,243	2,744
Revenues							
Contributions / Private Sources	899	155	671	670	671	694	701
Program Income/Misc			500	508	508	505	510
Federal Grants	33,037	36,252	35,689	38,875	38,294	37,151	36,273
General Fund	59,668	66,562	66,562	62,551	62,862	65,065	67,342
Housing Levy	935	935	935	940	940	940	940
Interlocal Grants	1,082	724	1,139	835	810	830	839
Investment Earnings	49	100	100	100	100	100	100
State Grants	16,773	16,530	16,996	15,062	14,312	14,515	14,660
Utility Funds	1,233	1,343	1,343	1,481	1,566	1,589	1,605
Total Revenues	113,675	122,601	123,935	121,022	120,063	121,389	122,969
Expenditures							
Aging and Disability Services - AAA	(32,623)	(35,193)	(35,193)	(37,189)	(37,029)	(37,399)	(37,773)
Community Support and Self-Sufficiency	(10,296)	-	-	-	-	-	-
Leadership and Administration	(8,896)	(9,121)	(9,121)	(8,135)	(7,933)	(8,012)	(8,092)
Public Health Services	(12,729)	(13,729)	(13,729)	(11,561)	(11,827)	(11,945)	(12,064)
Transitional Living and Support	(28,274)	-	-	-	-	-	-
Community Support & Assistance	-	(40,413)	(40,413)	(47,322)	(45,556)	(45,803)	(46,124)
Youth and Family Empowerment	(20,689)	(25,053)	(25,053)	(19,018)	(18,542)	(18,729)	(18,916)
Total Expenditures	(113,507)	(123,509)	(123,509)	(123,225)	(120,887)	(121,888)	(122,969)
Ending Fund Balance	5,844	5,408	6,270	4,067	3,243	2,744	2,743
Reserves							
Mandatory Reserve for Child Care Bonus Funds	(2,695)	(1,368)	(3,495)	(1,595)	(1,595)	(1,595)	(1,595)
Other Mandatory Restrictions	(2,938)	(440)	(1,548)	(1,014)	(422)	(422)	(422)
Reserve for Cash Flow and Benefits/Paid Leave	(200)	(200)	(200)	(200)	(200)	(200)	(200)
Total Reserves	(5,834)	(2,008)	(5,243)	(2,808)	(2,217)	(2,217)	(2,217)
Ending Unreserved Fund Balance	10	3,400	1,027	1,259	1,026	527	527

Office of Housing Low-Income Housing Fund (16400)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	81,464	79,865	81,945	81,018	75,266	68,787	55,808
Carry Forward / Encumbrances							
Total Beginning Fund Balance	81,464	79,865	81,945	81,018	75,266	68,787	55,808
Revenues							
Property Tax Levy	17,952	17,969	17,969	17,969	17,969	17,969	17,969
State/Federal Weatherization Grants	1,610	5,299	1,718	1,607	1,607	1,607	1,607
Bonus Program/TDR Contributions	6,521	-	12,500	9,000	9,000	2,500	2,500
Investment Interest Earnings	238	4,602	2,000	2,000	2,000	2,000	2,000
Program Income - Miscellaneous	2,556	11,244	4,000	4,000	4,000	4,000	4,000
Federal Grants - HOME Program	478	2,251	2,251	1,575	1,575	1,575	1,575
Local Grants - Weatherization	1,757	1,630	1,629	1,630	1,630	1,630	1,630
Total Revenues	31,112	42,995	42,067	37,781	37,781	31,281	31,281
Expenditures							
Homeownership and Sustainability	(7,320)	(10,066)	(9,640)	(10,095)	(10,254)	(10,254)	(10,254)
Multi-Family Production/Preservation	(23,311)	(32,929)	(33,354)	(33,438)	(34,006)	(34,006)	(27,506)
Total Expenditures	(30,631)	(42,995)	(42,994)	(43,533)	(44,260)	(44,260)	(37,760)
Ending Fund Balance	81,945	79,865	81,018	75,266	68,787	55,808	49,329
Reserved Fund Balances							
Levy O&M Trust Funds	(26,395)	(26,395)	(26,395)	(26,395)	(26,395)	(26,395)	(26,395)
Housing Levy	(50,770)	(50,770)	(42,937)	(44,985)	(38,506)	(32,171)	(25,695)
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	(8,100)	(8,100)	(7,800)	-	-	-	-
Total Reserves	(89,152)	(89,152)	(81,019)	(75,267)	(68,788)	(62,453)	(55,977)
Ending Unreserved Fund Balance	(7,207)	(9,287)	(1)	(1)	(1)	(6,645)	(6,648)

Note: 2017 Assumes renewal of Housing Levy at current levels

Office of Housing Fund (16600)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	1,931	1,448	1,578	1,388	949	562	327
Accounting Adjustments	0	0		-	-	-	-
Revised Beginning Fund Balance	1,931	1,448	1,578	1,388	949	562	327
Revenues							
State & Federal Weatherization Grants	872	1,034	1,004	985	985	985	985
HOME Administration	250	250	250	175	175	175	175
Miscellaneous	48	27	37	54	55	55	55
Multi-Family Tax Exemption Fees	131	80	80	80	80	60	40
Bonus Program Administration	107	0	1,000	900	900	250	250
City Light Administration	825	732	715	715	715	715	715
Property Tax Levy	1,810	1,810	1,810	1,810	1,810	1,810	1,810
Challenge Grant	627	66	0		0	0	0
General Subfund Support	0	295	160	314	272	280	289
Transfer of Bonus Admin Fund Balance from 16400	0	0	0	150	200	875	284
Total Revenues	4,670	4,294	5,056	5,183	5,192	5,205	4,603
Expenditures							
Administration and Management - 16600	(1,286)	(1,665)	(1,665)	(2,030)	(1,931)	(1,720)	(2,009)
Community Development - 16600	(410)	(863)	(568)	(591)	(597)	(609)	(621)
Homeownership and Sustainability - 16600	(1,552)	(1,415)	(1,415)	(1,460)	(1,493)	(1,523)	(1,553)
Multi-Family Production & Preservation - 16600	(1,147)	(1,304)	(1,304)	(1,541)	(1,558)	(1,589)	(1,621)
Challenge Grant - 16600	(628)	-	(76)	-	-	-	-
Supplementals	-	-	(218)	-	-	-	-
Total Expenditures	(5,023)	(5,247)	(5,246)	(5,622)	(5,579)	(5,441)	(5,804)
Ending Fund Balance	1,578	495	1,388	949	562	327	(875)
Reserves							
Underexpended Levy	-	(334)	-	-	-	-	-
Planning Reserve	-	-	-	(95)	(306)	(518)	(729)
Revenue Stabilization Reserve	-	(86)	-	-	-	-	-
Total Reserves	-	(420)	-	(95)	(306)	(518)	(729)
Ending Unreserved Fund Balance	1,578	75	1,388	854	256	(191)	(1,604)

NOTES:

This is fund 16600 only. CDBG revenue and expenditures are in a separate fund (17810).

This assumes that the levy is renewed in 2016 and is renewed at the stagnant 2009 level. If we were to inflate the 2009 levy to 2016 dollars, we estimate our available admin dollars would go up by \$240,500 in 2017 and 2018.

This assumes 2% annual expenditure inflation beginning in 2015. In addition, we have added in \$250,000 to 2017 expenses to reflect our need for a new database system/s. This will likely be off-the-shelf with some custom components.

The bonus admin funds show the three Amazon towers in 2014, 2015 and 2016. Beginning in 2017, the projected annual amount goes down to \$250,000.

This includes the authority for the MFTE position (\$101K in 2014 dollars), but not the corresponding revenue of potential fee increases (which would need to happen before hiring the position). It would be legitimate to either reduce our expenditures in this plan by the cost of the position beginning in 2015 OR to add in a placeholder of additional revenues to represent the expected fee increase.

Assumes the rejection of BIP 71 in 2015 and 2016 expenditures, with the exception of the Homeownership and Sustainability program.

Families & Education Levy Financial Plan (17856)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	1,730	56	168	44	44	0	0
Accounting Adjustments	5						
<i>Beginning Unreserved Fund Balance</i>	1,735	56	168	44	44	0	0
Revenues							
Property Tax	71		35				
Investment Earnings	8		1				
Unrealized Gains/losses of Investments	0		0				
Medicaid Match Grant Rev	177						
Supplemental Revenue-Medicaid Match							
<i>Total Revenues</i>	255	0	36	0	0	0	0
Expenditures*							
Early Learning	(370)						
Family Support & Involvement	(285)						
Support for High Risk Youth	(468)						
Out of School Time	(283)						
Student Health	(46)						
Crossing Guards							
Administration & Evaluation	(3)		(25)				
Middle School Support	(165)						
Academic Improvement	(25)		(135)				
Revenue Backed Contracts-Medicaid Match	(177)						
Grant							
Q1 Supplemental-Medicaid Match							
<i>Total Expenditures</i>	(1,822)	0	(160)	0	0	0	0
<i>Ending Fund Balance</i>	168	56	44	44	44	0	0
Reserves							
Encumbrances	(62)		(44)				
Continuing Projects	(105)	(56)	(7)	(44)	(44)		
Accounting Adjustment			7				
<i>Total Reserves</i>	(168)	(56)	(44)	(44)	(44)	0	0
<i>Ending Unreserved Fund Balance</i>	0	0	0	0	0	0	0

Families & Education Levy Financial Plan (17857)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	26,797	34,871	39,060	43,367	45,265	44,349	40,496
Accounting Adjustments	(354)						
Beginning Unreserved Fund Balance	26,443	34,871	39,060	43,367	45,265	44,349	40,496
Revenues							
Property Tax	32,095	32,565	32,565	32,917	33,257	33,598	33,934
Investment Earnings	239	682	682	908	895	811	664
Total Revenues	32,334	33,248	33,248	33,825	34,152	34,409	34,598
Expenditures							
Early Learning	(5,035)	(7,249)	(7,249)	(8,178)	(9,154)	(10,173)	(11,084)
Elementary	(3,815)	(5,759)	(5,759)	(6,965)	(8,234)	(9,484)	(10,383)
Middle Schools	(3,111)	(5,657)	(5,657)	(6,214)	(6,694)	(7,185)	(7,564)
High Schools	(1,514)	(2,605)	(2,605)	(2,719)	(2,946)	(3,183)	(3,426)
Health	(5,019)	(6,187)	(6,187)	(6,336)	(6,494)	(6,657)	(6,816)
Administration	(1)	(1,283)	(1,283)	(1,314)	(1,346)	(1,380)	(1,413)
Evaluation	(1,222)	(200)	(200)	(200)	(200)	(200)	(200)
Total Expenditures	(19,718)	(28,941)	(28,941)	(31,926)	(35,069)	(38,262)	(40,887)
Ending Fund Balance	39,060	39,178	43,367	45,265	44,349	40,496	34,206
Reserves							
Encumbrances	(2,503)						
Continuing Projects	(4,922)	(1,048)	(4,922)	(4,922)	(4,922)	(4,922)	(4,922)
Reserve for out-year project spending	(31,635)	(38,130)	(38,445)	(40,344)	(39,427)	(35,574)	(29,285)
Total Reserves	(39,060)	(39,178)	(43,367)	(45,266)	(44,349)	(40,496)	(34,207)
Ending Unreserved Fund Balance	0						

The 2012 Seattle Public Library Levy (18100)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	0	1,032	4,963	2,549	3,430	3,861	2,519
Beginning Unreserved Fund Balance	0	1,032	4,963	2,549	3,430	3,861	2,519
Revenues							
Estimated property taxes to be collected	16,825	16,998	16,998	17,168	17,340	17,513	17,688
Investment Earnings	42	0	0	0	0	0	0
Total Revenues	16,868	16,998	16,998	17,168	17,340	17,513	17,688
Expenditures							
Maintain 2012 Levels	(4,150)	(4,211)	(4,286)	(4,436)	(4,591)	(4,752)	(4,918)
Open Hours and Related Services	(2,955)	(3,223)	(3,279)	(3,410)	(3,547)	(3,683)	(3,836)
Collections	(1,853)	(2,140)	(2,177)	(2,264)	(2,355)	(2,445)	(2,547)
Technology	(994)	(1,372)	(1,395)	(1,360)	(1,393)	(2,347)	(1,615)
Facilities - Regular Maintenance	(997)	(1,305)	(1,327)	(1,381)	(1,436)	(1,491)	(1,553)
Facilities - Major Maintenance	(862)	(3,056)	(4,942)	(3,148)	(3,242)	(3,339)	(3,440)
Administration	(94)	(171)	(171)	(178)	(185)	(192)	(200)
Additional Support for Library Operations*				(111)	(159)	(604)	(620)
Q4 Supplemental			(1,836)				
Total Expenditures	(11,905)	(15,477)	(19,412)	(16,287)	(16,908)	(18,855)	(18,728)
Ending Fund Balance	4,963	2,553	2,549	3,430	3,861	2,519	1,479
Reserves							
Levy Reserve for Future Use**	(1,032)	(2,553)	(2,549)	(2,775)	(2,677)	(1,470)	0
Planning Reserve				(190)	(620)	(1,049)	(1,479)
Total Reserves	(1,032)	(2,553)	(2,549)	(2,965)	(3,297)	(2,519)	(1,479)
Ending Unreserved Fund Balance	3,931	0	0	464	564	0	0

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

**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	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	-	-	-	2,441	21	52	122
Revised Beginning Fund Balance	-	-	-	2,441	21	52	122
Revenues							
School Camera Infraction Revenue	-	8,619	6,006	8,342	8,486	7,918	7,500
Total Revenues	-	8,619	6,006	8,342	8,486	7,918	7,500
Expenditures							
Operations & Maintenance	-	490	490	490	458	458	458
Capital Improvement Program	-	6,599	2,000	7,292	5,016	4,409	3,991
Camera Operations, Administration, and Enforcement	-	1,531	1,076	2,980	2,980	2,980	2,980
Total Expenditures	-	8,619	3,565	10,762	8,455	7,848	7,430
Ending Fund Balance	-	-	2,441	21	52	122	192
Reserves							
Planning Reserve	-	-	-	21	52	122	192
Total Reserves	-	-	-	21	52	122	192
Ending Unreserved Fund Balance	-	-	2,441	-	-	-	-

McCaw Hall Capital Reserve Fund (34070)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	564	6	533	0	0	0	(0)
Accounting Adjustments	0	0	0	0	0	0	0
Revised Beginning Fund Balance	564	6	6	0	0	0	(0)
Revenues							
REET 1	250	250	250	258	265	273	281
McCaw Hall Tenant Contributions	250	250	250	258	265	273	281
Interest Earnings	(1)	15	15	15	15	15	15
Total Revenues	499	515	515	531	545	561	577
Expenditures							
McCaw Hall Asset Preservation	(530)	(521)	(521)	(531)	(545)	(561)	(578)
Total Expenditures	(530)	(521)	(521)	(531)	(545)	(561)	(578)
Ending Fund Balance	533	0	0	0	0	(0)	(1)
Reserves							
Total Reserves	0	0	0	0	0	0	0
Ending Unreserved Fund Balance	533	0	0	0	0	(0)	(1)

Fire Facilities Levy (34440)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	26,809	16,048	16,771	8,217	422	-	-
Accounting Adjustments	-	-	-	-	-	-	-
Revised Beginning Fund Balance	26,809	16,048	16,771	8,217	422	-	-
Revenues							
Real & Personal Property Tax ¹	198	-	43	-	-	-	-
Investment Earnings-Residual Cash	-	-	114	-	-	-	-
Unrealized Gains/Losses-Inv GASB31	(204)	-	-	-	-	-	-
Parking Revenues and Reimbursement for Soil Remediation	55	-	-	-	-	-	-
Federal Capital Contribution/Grant-Direct	639	-	-	-	-	-	-
Property Sales (anticipated)	-	-	-	676	-	-	-
Total Revenues	688	-	157	676	-	-	-
Expenditures ²							
Neighborhood Stations	(10,725)	(9,934)	(8,711)	(8,472)	(422)	-	-
Support Facilities	-	-	-	-	-	-	-
Emergency Preparedness	-	-	-	-	-	-	-
Marine Program	-	-	-	-	-	-	-
Total Expenditures	(10,725)	(9,934)	(8,711)	(8,472)	(422)	-	-
Ending Fund Balance	16,771	6,115	8,217	422	-	-	-
Reserves							
Continuing appropriations	(16,771)	(6,115)	(8,217)	(422)	-	-	-
Total Reserves	(16,771)	(6,115)	(8,217)	(422)	-	-	-
Ending Unreserved Fund Balance	-	-	-	-	-	-	-

¹ Collection on the Fire Facility Levy ended in 2012.

² Expenditures to Levy program categories, except Neighborhood Stations, completed prior to 2013.

Seattle City Light (41000)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Cash Balance	432,001	420,807	420,807	358,831	434,650	384,925	410,606
Carry Forward / Encumbrances/Adjustments							
Revised Beginning Cash Balance	432,001	420,807	420,807	358,831	434,650	384,925	410,606
Revenues							
Retail Power Sales	693,797	758,206	740,433	774,095	815,561	853,980	888,153
Revenue from RSA Surcharge	-	-	-	-	-	-	-
Wholesale Power, Net	51,565	85,000	86,040	65,000	60,000	60,000	60,000
Power Contracts	15,900	15,700	15,997	16,553	16,456	16,334	16,050
Power Marketing, Net	8,723	6,737	13,580	11,101	9,570	9,208	8,432
Other Outside Sources	36,321	50,317	33,522	49,236	31,044	31,822	32,241
Interest on Cash Accounts	4,724	5,498	5,401	7,409	8,370	8,076	8,718
Cash from (to) Rate Stabilization Account	18,285	-	(1,040)	-	-	-	-
Cash from Contributions	30,631	23,117	28,118	32,347	39,048	28,774	27,631
Cash from Bond Proceeds	178,785	215,967	243,416	275,801	304,073	196,849	157,448
Total Revenues	1,038,732	1,160,543	1,165,467	1,231,540	1,284,122	1,205,043	1,198,673
Expenditures							
Power Contracts	(256,477)	(287,969)	(274,928)	(278,533)	(285,684)	(289,041)	(296,122)
Production	(33,775)	(35,685)	(37,400)	(41,524)	(42,936)	(38,942)	(40,404)
Transmission	(10,719)	(10,970)	(12,121)	(12,141)	(12,973)	(11,153)	(11,630)
Distribution	(59,568)	(70,303)	(59,283)	(64,701)	(66,448)	(71,770)	(72,180)
Conservation	(4,673)	(4,869)	(6,043)	(5,131)	(5,269)	(5,411)	(5,644)
Customer Accounting	(34,081)	(36,643)	(35,865)	(35,302)	(36,255)	(40,725)	(42,481)
Administration	(68,748)	(70,602)	(70,167)	(70,363)	(72,263)	(78,466)	(81,850)
Uncollectable Accounts	(5,096)	(6,872)	(3,816)	(7,002)	(7,376)	(7,723)	(8,031)
Taxes and Franchise Payments	(79,321)	(88,004)	(84,829)	(90,849)	(94,264)	(96,948)	(100,487)
Debt Service	(172,800)	(184,641)	(184,755)	(194,004)	(204,679)	(217,243)	(226,923)
Capital Expenditures	(312,868)	(343,910)	(343,147)	(417,512)	(440,204)	(329,446)	(295,666)
Technical and Accounting Adjustments	(11,799)	(92,884)	(115,088)	61,340	(65,497)	7,506	42,534
Total Expenditures	(1,049,926)	(1,233,353)	(1,227,443)	(1,155,721)	(1,333,848)	(1,179,362)	(1,138,885)
Ending Cash Balance	420,807	347,997	358,831	434,650	384,925	410,606	470,394
Reserves							
Construction Account	(58,523)	-	(50,315)	(112,423)	(15,249)	(42,550)	(54,148)
Other Restricted Accounts	(58,530)	(80,044)	(80,274)	(112,818)	(142,450)	(173,406)	(203,045)
Rate Stabilization Account	(109,986)	(93,868)	(112,588)	(114,209)	(115,922)	(117,661)	(119,426)
Total Reserves	(227,038)	(173,912)	(243,178)	(339,450)	(273,622)	(333,617)	(376,619)
Unreserved Ending Cash Balance	193,769	174,086	115,653	95,199	111,303	76,989	93,774

Notes: The amounts in this Financial Plan represent forecasted cash flows in the utility's Financial Planning Model used to evaluate City Light rate impacts, potential bond offerings, and the financial performance of the utility. They differ from the revenue and expenses shown in the Budget in several ways, including:

- 1) The Financial Plan shows Wholesale Revenue and Power Marketing Revenue as net of expenses, while the budget reflects the gross revenues and expenses of these functions.
- 2) The Financial Plan explicitly shows bond proceeds as a source of funds, while bond proceeds are embedded within the transfer line of the budget's Revenue Table.
- 3) The Financial Plan shows revenue from the Rate Stabilization Account (RSA) surcharge and transfer from/to the RSA, while the budget's Revenue Table shows revenues from the RSA surcharge only.
- 4) The Adopted 2014 Financial Plan projected net wholesale revenue to be \$85.0 million in 2014, based on the RSA
- 5) The Proposed 2015-2016 and Projected 2017-2018 net wholesale revenues are the RSA Baseline amounts. Therefore, this Financial Plan assumes that there will be no RSA surcharges or transfers from/to the RSA in those
- 6) The growth in the balance of the RSA in 2015-2018 reflects interest earned on the balance, based on these projected interest rates: 1.44% in 2015 and 1.5% in 2016-2018.

Seattle City Light (41000) (con't)

Financial Performance	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Average System Rate (\$/MWh)	\$73.18	\$78.35	\$77.20	\$81.32	\$85.27	\$89.49	\$92.99
Rate Change from Prior Year (Systemwide)	5.9%	7.1%	5.5%	5.3%	4.9%	5.0%	3.9%
Retail Market Information							
Average Residential Monthly Bill	\$56.00	\$59.28	\$59.91	\$62.67	\$65.74	\$69.00	\$71.70
Percentage Change	6.7%	5.9%	7.0%	4.6%	4.9%	5.0%	3.9%
Cash Financing of CIP							
In-Year Percentage	43%	37%	29%	34%	31%	40%	47%
2015-2020 Average Percentage	n/a	n/a	36%	37%	37%	37%	37%
Debt Service Coverage	1.85	1.94	1.92	1.80	1.80	1.80	1.80

- Notes:** 1) The data source for 2013 Actuals for all Financial Performance indicators except Debt Service Coverage and the Average Residential Monthly Bill is the Revised version of the financial forecast, forecast version Final_2014_07_18,
2) The data source for 2013 Debt Service Coverage is City Light's 2013 Annual Report.
3) The Average Residential Monthly bill is reported as calculated in the Rate Design Study for the 2015-2016 rate proposal, which uses the standard residential rate for customers within the Seattle city limits and assumes that average residential consumption is 700 kWh/month.

Water Fund (43000)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actual	Adopted	Revised	Proposed	Proposed	Projected	Projected
OPERATING CASH							
<i>Beginning Operating Cash Balance</i>	12,373	7,590	29,046	33,342	8,795	9,169	9,475
Sources							
Income Statement Items (in order of IS)							
Retail Water Sales	168,126	177,472	175,308	175,276	183,136	191,574	198,643
Wholesale Water Sales	55,115	47,103	50,854	46,235	47,131	47,987	60,663
Facilities Charges	911	450	450	450	450	450	450
Water Service for Fire Protection	7,762	8,207	8,207	8,106	8,469	8,860	9,187
Tap Fees	8,012	4,097	5,700	4,439	4,580	4,724	4,815
Other Operating Revenues	2,668	2,238	2,238	2,294	2,351	2,410	2,470
Build America Bond Interest Income	1,800	2,135	2,135	2,135	2,135	2,135	2,135
Rentals--Non-City	605	436	586	600	615	631	647
Other Non-Operating Revenue	468	389	423	429	434	440	445
Capital Grants and Contributions	5,617	1,916	3,364	2,989	3,063	3,139	3,218
Operating Grants	803	0	100	0	0	0	0
Transfers from Construction Fund	14,000	42,066	8,781	34,617	53,934	32,574	27,150
Public Works Loan Proceeds	1,413	0	4,400	0	0	0	0
Inventory Purchased by SDOT	703	790	775	802	818	838	859
Op Transfer In - Rev Stab Subfund	(7,000)	(8,500)	0	1,800	1,800	1,800	(10,200)
Call Center Reimbursement from SCL	1,515	1,690	1,653	1,788	1,824	1,869	1,916
Reimbursement for NS activities	257	43	263	270	277	284	291
Total Sources	262,774	280,532	265,239	282,230	311,018	299,714	302,689
Uses							
CIP							
Distribution	(14,790)	(22,600)	(22,600)	(20,713)	(18,000)	(21,974)	(25,041)
Transmission	(1,516)	(2,916)	(2,916)	(2,498)	(3,247)	(2,055)	(2,826)
Watershed Stewardship	(182)	(27)	(27)	(301)	(551)	(551)	(250)
Water Quality & Treatment	(2,987)	(11,279)	(11,279)	(11,417)	(7,577)	(234)	(250)
Water Resources	(4,774)	(4,215)	(4,215)	(13,965)	(23,780)	(9,480)	(3,807)
Habitat Conservation Program	(2,942)	(2,610)	(2,610)	(2,604)	(2,821)	(2,776)	(4,766)
Shared Cost Projects	(7,602)	(23,387)	(23,387)	(25,164)	(22,934)	(19,806)	(16,390)
Technology	(4,730)	(9,389)	(9,389)	(11,044)	(8,641)	(7,178)	(7,185)
CIP Subtotal	(39,523)	(76,424)	(76,424)	(87,706)	(87,551)	(64,054)	(60,515)
Accomplishment Rate Adjustment	0	11,464	11,464	13,156	13,133	9,608	9,077
O&M							
General Expense	(137,975)	(143,641)	(143,641)	(142,800)	(149,929)	(155,662)	(158,583)
Administration	(10,863)	(18,515)	(18,515)	(10,849)	(11,004)	(13,959)	(16,264)
Customer Service	(9,012)	(9,298)	(9,298)	(10,954)	(11,294)	(11,499)	(11,759)
Other Operating	(49,330)	(46,845)	(46,845)	(56,541)	(58,180)	(59,562)	(61,337)
O&M subtotal	(207,180)	(218,298)	(218,298)	(221,144)	(230,407)	(240,681)	(247,943)
Total Uses	(246,703)	(283,258)	(283,258)	(295,694)	(304,825)	(295,126)	(299,380)
Adjustments	601	3,585	22,316	(11,082)	(5,820)	(4,281)	(2,859)
Ending Operating Cash Balance	29,046	8,449	33,342	8,795	9,169	9,475	9,924

Water Fund (43000) (cont'd.)

Amounts in \$1,000s	2013 Actual	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
CONSTRUCTION FUND							
<i>Beginning Construction Fund Balance</i>	43,276	27,440	29,381	16,958	26,486	45,597	13,333
Bond Proceeds	0	82,155	0	48,024	76,920	0	54,108
Transfer to Bond Reserve Account	0	(4,899)	0	(4,200)	(4,200)	0	(4,200)
Transfers to Operating Fund	(14,000)	(42,066)	(13,181)	(34,617)	(53,934)	(32,574)	(27,150)
Interest	105	117	758	321	324	310	218
<i>Ending Construction Fund Balance</i>	29,381	62,748	16,958	26,486	45,597	13,333	36,309
RESERVES							
Bond Reserve Account	(16,623)	(21,583)	(16,623)	(20,823)	(20,823)	(20,823)	(25,023)
Revenue Stabilization Fund	(19,407)	(28,978)	(19,548)	(17,944)	(16,323)	(14,686)	(25,033)
BPA Account	(443)	(448)	(443)	(443)	(443)	(443)	(443)
Planning Reserve	0	0	0	(1,377)	(4,616)	(7,856)	(11,096)
<i>Total Reserves</i>	(36,473)	(51,009)	(36,614)	(40,587)	(42,205)	(43,808)	(61,595)

FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2014)

Percent Increase (SYSTEM)				
Wholesale		0.0%	0.0%	0.0%
Retail		8.7%	8.5%	8.5%
Typical Retail Single Family Residential				
Average Monthly Bill (5 ccf / mo) *		\$36.38	\$38.93	\$38.93
Percent Increase		7.2%	7.0%	7.0%
	Target			
Net Income	Generally positive	\$29,046	\$11,240	\$22,964
Year End Cash Balance	1/12 Oper Exp	\$29,046	\$8,449	\$33,342
	Target	\$7,700	\$8,449	\$8,300
Cash Financing of CIP				
-Single Year	Min 15%	51.0%	35.0%	65.0%
-Avg of Rate Period	Min 20%		49.7%	
Debt Service Coverage	1.70	1.89	1.70	1.89

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

Drainage and Wastewater Fund (44010)¹

Amounts in \$1,000s	2013 Actual	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
OPERATING CASH							
<i>Beginning Operating Cash Balance</i>	60,208	61,983	74,944	83,621	58,291	38,360	26,672
Sources							
Wastewater Utility Services	244,476	239,599	240,725	242,803	251,554	255,724	263,407
Drainage Utility Services	84,157	91,162	90,947	99,683	109,841	118,863	128,624
Side Sewer Permit Fees	1,310	1,030	1,030	1,030	1,030	1,030	1,030
Drainage Permit Fees	379	248	248	248	248	248	248
Other Operating Revenues	189	94	94	94	94	94	94
GIS CGDB Corporate Support (N2408 and N2418)	1,852	1,138	1,138	1,138	1,138	1,138	1,138
GIS Maps & Publications (N2409 and 2419)	341	158	158	158	158	158	158
Parks & Other City Depts. (N4405)	18	511	511	511	511	511	511
SCL Fund (N4403)	974	339	339	339	339	339	339
SCL for ReLeaf	0	83	0	0	0	0	0
SDOT Fund (N4404)	2,193	2,072	2,072	2,072	2,072	2,072	2,072
GF - Various GIS & Eng Svcs (N4303 & N2418)	1,128	1,396	1,396	1,473	1,498	1,513	1,528
Capital Grants & Contributions (excl. donated assets)	640	1,320	3,000	1,500	1,500	1,500	1,500
Operating Grants	1,975	841	1,500	850	850	850	850
Call Center Reimbursement from SCL	1,470	1,640	1,640	1,735	1,770	1,770	1,770
Transfer from Construction Fund	53,764	71,037	65,364	78,163	73,699	77,974	82,155
Build America Bond Interest Income	1,886	1,886	1,750	1,750	1,750	1,750	1,750
Total Sources	396,752	414,556	411,913	433,547	448,052	465,534	487,175
Uses							
CIP							
Protection of Beneficial Uses	(4,217)	(3,195)	(3,195)	(5,182)	(5,821)	(7,067)	(9,841)
Sediments	(2,520)	(3,423)	(3,423)	(4,797)	(2,420)	(3,778)	(21,315)
Combined Sewer Overflows	(50,913)	(47,697)	(47,697)	(60,067)	(48,337)	(24,890)	(23,197)
Rehabilitation	(9,577)	(11,864)	(11,864)	(10,629)	(16,338)	(21,020)	(22,520)
Flooding, Sewer Backup & Lndsl	(8,008)	(17,025)	(17,025)	(16,970)	(23,960)	(26,372)	(18,899)
Shared Cost Projects	(6,996)	(14,196)	(14,196)	(16,623)	(14,081)	(22,645)	(9,925)
Technology	(4,595)	(9,196)	(9,196)	(10,498)	(7,956)	(6,149)	(6,443)
CIP Subtotal	(86,826)	(106,597)	(106,597)	(124,766)	(118,912)	(111,920)	(112,140)
Accomplishment Rate Adjustment	0	10,660	10,660	12,477	11,891	11,192	11,214
O&M							
General Expense	(239,713)	(244,901)	(244,901)	(264,299)	(272,935)	(288,668)	(300,124)
Administration	(5,100)	(13,209)	(13,209)	(6,536)	(6,880)	(11,192)	(12,328)
Customer Service	(6,195)	(6,677)	(6,677)	(8,880)	(9,167)	(9,330)	(9,531)
Other Operating	(50,347)	(50,912)	(50,912)	(64,283)	(67,884)	(70,025)	(73,178)
O&M Subtotal	(301,354)	(315,699)	(315,699)	(343,997)	(356,867)	(379,215)	(395,160)
Total Uses	(388,180)	(411,636)	(411,636)	(456,286)	(463,888)	(479,944)	(496,086)
Adjustments	6,165	(2,945)	8,400	(2,591)	(4,095)	2,721	(3,394)
Ending Operating Cash Balance	74,944	61,958	83,621	58,291	38,360	26,672	14,368

Drainage and Wastewater Fund (44010)¹ (cont'd.)

Amounts in \$1,000s	2013 Actual	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
CONSTRUCTION FUND							
<i>Beginning Construction Fund Balance</i>	84,124	24,625	30,818	78,531	431	483	31,230
Bond Proceeds	0	105,290	113,000	0	73,699	108,683	124,149
Transfers to Operating Fund	(53,764)	(71,037)	(65,364)	(78,163)	(73,699)	(77,974)	(82,155)
Interest	458	51	77	63	51	38	65
<i>Ending Construction Fund Balance</i>	30,818	58,928	78,531	431	483	31,230	73,289
RESERVES							
Bond Reserve Account	(14,685)	(25,214)	(18,643)	(18,643)	(26,012)	(36,881)	(49,296)
Bond Parity Fund		(1,521)	(1,571)	(1,521)	(1,521)	(1,521)	(1,521)
Planning Reserve	0	0	0	(1,388)	(4,693)	(7,998)	(11,303)
<i>Total Reserves</i>	(14,685)	(26,735)	(20,214)	(21,552)	(32,227)	(46,400)	(62,120)

FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2015)

Percent Increase

Wastewater	9.1%	0.9%	0.9%	0.8%
Drainage	10.5%	10.3%	10.3%	9.9%

Typical Retail Single Family Residential

Wastewater

Average Monthly Bill (4.3 ccf)¹	\$50.10	\$50.53	\$50.53	\$50.91
Percent Increase	9.1%	0.9%	0.9%	0.8%

Drainage

Average Monthly Bill	\$24.10	\$26.58	\$26.58	\$29.20
Percent Increase	10.5%	10.3%	10.3%	9.9%

Target

Net Income	Generally positive	\$845	\$15,782	\$20,813	\$7,148
Year End Cash Balance	1/12 Treatment Cost	\$74,944	\$61,958	\$83,621	\$58,291
	<i>Target</i>	\$11,600	\$11,523	\$11,600	\$12,162
Cash Financing of CIP	25% (4 year rolling avg)	31%	28%	26%	28%
Debt Service Coverage	1.80	3.98	2.76	2.99	2.70
Debt to Asset Ratio	Less than 70%	53%	61%	60%	59%

NOTES:

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

Solid Waste Fund (45010)

Amounts in \$1,000s	2013 Actual	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
OPERATING CASH							
<i>Beginning Operating Cash Balance</i>	21,142	22,248	21,000	30,518	31,601	6,433	5,893
Sources							
Other Nonoperating Revenue	3	2,501	2,537	525	258	81	80
Transfer Fee - Out City	1,946	1,568	1,554	1,828	1,828	1,828	1,828
Operating Fees, Contributions and Grants	592	350	350	350	350	350	350
Residential Services	103,943	110,215	106,948	111,250	115,650	120,563	123,812
Commercial Services	47,776	51,088	49,257	50,584	52,385	54,443	56,468
Recycling and Disposal Station Charges	10,471	10,165	7,791	7,452	8,290	9,308	9,495
Comm'l Disposal (Longhaul) Charges	615	516	516	541	568	598	621
Other Operating Revenue	210	68	144	144	144	144	144
Landfill Closure Fee	25	0	0	0	0	0	0
Transfer Fee - In City	3,438	3,922	4,200	4,163	4,064	3,512	3,390
Transfers from Construction Fund	3,863	27,524	22,625	46,575	8,783	11,067	1,995
KC Reimb for Local Hzrd Waste Mgt Prgm	2,898	2,730	2,730	2,839	2,953	3,071	3,194
Call Center Reimbursement from SCL	1,469	1,738	1,738	1,808	1,880	1,955	2,034
Recycling Processing Revenues	1,420	2,300	785	809	833	858	884
RSF Withdrawals (Deposits)			(1,100)	3,400	3,058	0	0
Total Sources	178,670	214,685	200,076	232,269	201,044	207,777	204,295
Uses							
CIP							
New Facilities	(8,948)	(26,574)	(26,574)	(49,393)	(23,377)	(15,684)	(1,157)
Rehabilitation and Heavy Equipment	(397)	(45)	(45)	(30)	(430)	(30)	(30)
Shared Cost Projects	(795)	(2,239)	(2,239)	(2,193)	(3,147)	(2,301)	(2,212)
Technology	(1,967)	(5,337)	(5,337)	(6,781)	(4,663)	(2,443)	(2,352)
CIP Subtotal	(12,106)	(34,195)	(34,195)	(58,396)	(31,617)	(20,459)	(5,751)
Accomplishment Adjustment	0	3,420	3,420	5,840	3,162	2,046	575
O&M							
General Expense	(132,759)	(139,560)	(139,560)	(144,574)	(148,746)	(151,383)	(154,391)
Administration	(4,038)	(6,391)	(6,391)	(5,546)	(5,939)	(5,892)	(7,272)
Customer Service	(11,172)	(12,214)	(12,214)	(13,704)	(13,999)	(14,576)	(14,708)
Other Operating	(14,130)	(15,451)	(15,451)	(16,692)	(17,472)	(18,436)	(19,463)
O&M Subtotal	(162,099)	(173,615)	(173,615)	(180,515)	(186,155)	(190,288)	(195,834)
Total Uses	(174,205)	(204,391)	(204,391)	(233,072)	(214,610)	(208,700)	(201,010)
Adjustments	(4,607)	(7,606)	13,833	1,886	(11,602)	383	(2,918)
Ending Operating Cash Balance	21,000	24,936	30,518	31,601	6,433	5,893	6,260

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

Amounts in \$1,000s		2013 Actual	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
CONSTRUCTION FUND								
<i>Beginning Construction Fund Balance</i>		3,847	(9,268)	(7,500)	28,116	13,780	5,049	7,063
Bond Proceeds		0	59,261	58,268	32,071	0	13,062	0
Transfers to Operating Fund		(3,863)	(27,524)	(22,625)	(46,575)	(8,783)	(11,067)	(1,995)
Interest		95	66	(27)	168	52	19	19
<i>Ending Construction Fund Balance</i>		(7,500)	22,535	28,116	13,780	5,049	7,063	5,087
RESERVES								
Bond Reserve Account		(4,863)	(15,196)	(6,791)	(10,319)	(10,319)	(11,756)	(11,756)
Revenue Stabilization Fund		(5,247)	(3,465)	(6,347)	(2,947)	111	111	111
Planning Reserve		0	0	0	(535)	(1,774)	(3,014)	(4,254)
<i>Total Reserves</i>		(10,110)	(18,661)	(13,138)	(13,800)	(11,983)	(14,659)	(15,899)
FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2016)								
Percent Increase (SYSTEM)		6.3%	4.1%	4.1%	4.5%	4.7%		
Typical Retail Single Family Residential								
Average Monthly Bill (Apr 1)		\$39.30	\$40.95	\$40.95	\$43.00	\$45.15		
Percent Increase		6.2%	4.2%	4.2%	5.0%	5.0%		
		<u>Target</u>						
Net Income		Generally positive	\$3,261	\$100	\$35	\$3,977	\$6,687	
Year End Cash Balance		20 days contract costs	\$21,000	\$24,936	\$30,518	\$31,601	\$6,433	
		Target	\$5,200	\$5,339	\$5,165	\$5,283	\$5,368	
Cash Financing of CIP		\$2.5M (in 2003 \$) or 10%	\$3,172	\$3,251	\$3,251	\$5,175	\$17,408	
		Target	\$3,172	\$3,251	\$3,251	\$5,175	\$3,408	
Debt Service Coverage		1.70	3.73	3.30	3.22	2.78	2.67	

Parking Garage Fund (46010)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	(4,353)	(7,166)	(7,366)	(8,773)	(10,700)	(12,894)	(15,363)
Accounting Adjustments	(751)						
Revised Beginning Fund Balance	(5,104)	(7,166)	(7,366)	(8,773)	(10,700)	(12,894)	(15,363)
Revenues							
Parking Revenue	8,752	8,185	8,883	8,883	8,883	8,883	8,883
City Parking Tax	(972)	(839)	(910)	(910)	(910)	(910)	(910)
Sales Tax	(759)	(637)	(692)	(692)	(692)	(692)	(692)
Interest Earning & Other		6	-	-	-	-	-
Total Revenues	7,020	6,715	7,281	7,281	7,281	7,281	7,281
Expenditures							
Operations	(2,128)	(2,141)	(2,175)	(2,227)	(2,282)	(2,340)	(2,398)
B&O Tax	(33)	(44)	(46)	(56)	(57)	(58)	(60)
Condominium Fees	(582)	(566)	(549)	(557)	(571)	(585)	(600)
Other	(1,017)	(340)	(321)	(595)	(609)	(625)	(640)
Debt Services	(5,522)	(5,597)	(5,597)	(5,774)	(5,956)	(6,142)	(6,341)
Total Expenditures	(9,282)	(8,688)	(8,688)	(9,208)	(9,475)	(9,750)	(10,038)
Ending Fund Balance	(7,366)	(9,139)	(8,773)	(10,700)	(12,894)	(15,363)	(18,120)
Total Reserves	-	-	-	-	-	-	-
Ending Unreserved Fund Balance	(7,366)	(9,139)	(8,773)	(10,700)	(12,894)	(15,363)	(18,120)

Fiber Leasing Fund (47010)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	-	50	22	9	3	13	28
Accounting Adjustments	(0)						
Revised Beginning Fund Balance	(0)	50	22	9	3	13	28
Revenues							
Lease Revenues	-	150	150	150	150	150	150
Management Fees	-	15	15	15	15	15	15
Project Revenues	75	250	250	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
Total Revenues	75	415	415	165	165	165	165
Expenditures							
Lease Expenditures	-	(150)	(150)	(150)	(150)	(150)	(150)
Project Expenditures ¹	(53)	(250)	(250)	-	-	-	-
Debt Service	-	(28)	(28)	(21)	(5)	-	-
Total Expenditures	(53)	(428)	(428)	(171)	(155)	(150)	(150)
Ending Fund Balance	22	37	9	3	13	28	43
Reserves							
Total Reserves	-	-	-	-	-	-	-
Ending Unreserved Fund Balance	22	37	9	3	13	28	43

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

Finance and Administrative Services Fund (50300*)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	98,085	26,543	40,916	31,430	22,724	13,391	22,387
Accounting Adjustments	(62,170)						
Revised Beginning Fund Balance	35,915	26,543	40,916	31,430	22,724	13,391	22,387
Revenues							
Interfund - Capital Improvements (CIP subfund 50390)**	2,170	5,859	5,859	3,500	3,500	3,500	3,500
General Fund Support	22,403	25,123	25,273	26,858	26,764	27,701	28,670
Services to City Depts	120,584	129,396	129,471	134,221	141,318	160,150	162,971
External Revenues	10,241	9,650	9,254	9,913	9,973	10,322	10,683
Total Revenues	155,398	170,028	169,857	174,492	181,555	201,673	205,824
Expenditures							
Budget and Central Services	(4,557)	(4,619)	(4,719)	(4,829)	(4,863)	(5,033)	(5,209)
Facility Services	(64,310)	(66,849)	(66,849)	(69,317)	(73,303)	(75,869)	(78,524)
Fleet Services	(39,656)	(48,546)	(48,546)	(50,421)	(54,759)	(51,906)	(55,729)
Judgment and Claims	(186)	(223)	(223)	0	0	0	0
Capital Development and Construction Mgmt	(3,037)	(3,436)	(3,436)	(4,337)	(4,345)	(4,497)	(4,655)
Financial Services	(13,353)	(14,027)	(14,027)	(15,686)	(14,556)	(15,065)	(15,592)
Business Technology	(10,686)	(13,819)	(13,819)	(17,455)	(18,178)	(18,814)	(19,473)
Revenue and Consumer Protection	(2,980)	(3,936)	(4,086)	(4,684)	(4,486)	(4,643)	(4,805)
City Purchasing and Contracting Services	(3,680)	(4,669)	(4,669)	(5,843)	(5,829)	(6,033)	(6,244)
Seattle Animal Shelter	(3,237)	(3,775)	(3,775)	(3,829)	(3,869)	(4,005)	(4,145)
Office of Constituent Services	(2,545)	(3,226)	(3,226)	(3,297)	(3,200)	(3,312)	(3,428)
Capital Improvements**	(2,170)	(11,968)	(11,968)	(3,500)	(3,500)	(3,500)	(3,500)
Total Expenditures	(150,397)	(179,093)	(179,343)	(183,198)	(190,888)	(192,677)	(201,304)
Ending Fund Balance	40,916	17,478	31,430	22,724	13,391	22,387	26,907
Reserves							
Continuing Appropriations	8,294						
Fleets Acquisition Capital Reserve	17,297	17,404	13,697	13,988	8,714	14,371	15,648
Planning Reserve				1,433	4,674	7,916	11,158
Total Reserves	25,591	17,404	13,697	15,421	13,388	22,287	26,806
Ending Unreserved Fund Balance	15,325	74	17,733	7,302	3	100	100

Notes:

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

**Budget authority is appropriated in the CIP (A1GM1, A1IT and A1PS2). 2014 Adopted expenditures include use of \$3.5 million in Customer Requested Tenant Improvements (Subfund 50390), use of \$6.1 million of FAS fund balance for the Summit Upgrade CIP project, and use of \$2.3 million (to be billed by FAS to the Seattle Department of Transportation) in proceeds from the 2012 Seawall Bond Levy.

Information Technology Fund (50410)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed ¹	Proposed ¹	Projected ¹	Projected ¹
Beginning Budgetary Fund Balance	45,875	18,985	24,625	25,391	13,176	13,651	15,351
Accounting Adjustments ²	-20,179	0	0	0	0	0	0
Beginning Unreserved Fund Balance	25,696	18,985	24,625	25,391	13,176	13,651	15,351
Revenues							
Grant Revenues	782	0	253	0	0	0	0
Cable Fund Revenues	8,447	8,710	8,710	8,199	8,228	8,516	8,814
Non-City Agency Revenues	1,513	455	455	383	387	401	415
City Agency Revenues (non GF)	18,641	19,451	17,729	22,094	26,842	27,782	28,754
City Agency Revenues (GF)	20,321	20,409	19,516	22,736	25,540	26,434	27,359
Sources to be Specified/Projects/Rate Billings	807	5,411	6,515	5,820	6,355	6,690	6,921
Interest Earnings	-59	0	0	0	0	0	0
Other ³	0	-2,615	0	0	0	0	0
Bond Proceeds	2,624	32,370	32,370	10,962	0	563	0
Total Revenues	53,075	84,191	85,547	70,195	67,353	70,386	72,263
Expenditures							
Finance & Administration BCL	-7,957	-30,772	-32,996	-32,474	-16,365	-16,937	-17,530
Technology Leadership & Governance BCL	-2,010	-2,490	-2,490	-3,832	-3,903	-3,623	-3,757
Technology Infrastructure BCL	-37,116	-38,704	-41,277	-38,379	-38,861	-40,113	-41,432
Office of Electronic Communications BCL	-7,062	-7,624	-8,018	-7,726	-7,749	-8,011	-8,290
Total Expenditures	-54,146	-79,589	-84,782	-82,410	-66,878	-68,686	-71,009
Ending Fund Balance	24,625	23,586	25,391	13,176	13,651	15,351	16,605
Reserves							
Continuing Appropriation and Encumbrances	-4,337	0	0	0	0	0	0
Radio and Video Reserves	-9,694	-8,816	-8,376	-8,551	-8,898	-9,222	-9,528
Operating Expense Reserve ⁴	-3,559	-3,723	-2,184	-3,416	-2,118	-2,056	-2,107
Bond Fund (NGDC) for 1st Q2015	0	-6,900	-6,900	0	0	0	0
NGDC Rebate	0	-3,533	-3,533	0	0	0	0
Planning Reserve	0	0	0	-628	-2,021	-3,414	-4,807
Total Reserves	-17,590	-22,973	-20,993	-12,596	-13,037	-14,693	-16,443
Ending Unreserved Fund Balance	7,035	613	4,398	580	614	658	162

Assumptions:

¹ 2015-2016 based on proposed budget; 2017-2018 assumes 3.5% inflation and revenue growth.

² The net 2013 adjustments include \$24 million of capital assets, less \$2.6 million of bond liabilities and another \$1.2 million of miscellaneous other technical adjustments.

³ Other = Next Generation Data Center rebate.

⁴ Internal DoIT policy establishes an operating expense reserve of approximately 90 days of reimbursable expenses.

Fire Pension Fund (60200)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	13,007	12,246	12,918	13,985	14,567	15,180	15,827
Accounting Adjustments	122						
Revised Beginning Fund Balance	13,130	12,246	12,918	13,985	14,567	15,180	15,827
Revenues							
General Subfund	17,023	18,048	18,048	17,412	17,476	17,530	17,616
Fire Insurance Premium Tax	911	948	1,007	925	944	962	982
Medicare Rx Subsidy Refund	-	325	367	350	350	350	350
Actuarial Account Interest	53	97	-	-	-	-	-
Return on Actuarial Account Investments	-	-	551	581	613	647	683
Total Revenues	17,987	19,418	19,972	19,268	19,382	19,490	19,630
Expenditures							
Death Benefits	(9)	(15)	(15)	(15)	(15)	(15)	(15)
Medical Benefits Paid	(9,899)	(10,700)	(10,700)	(10,700)	(10,950)	(11,191)	(11,470)
Pension Benefits Paid	(7,653)	(8,000)	(7,550)	(7,332)	(7,164)	(6,984)	(6,797)
Administration	(638)	(605)	(640)	(640)	(640)	(653)	(666)
Total Expenditures	(18,199)	(19,320)	(18,905)	(18,687)	(18,769)	(18,843)	(18,948)
Ending Fund Balance	12,918	12,344	13,985	14,567	15,180	15,827	16,509
Reserves							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Actuarial Account	(10,018)	(9,837)	(10,569)	(11,150)	(11,763)	(12,410)	(13,093)
Rate Stabilization Reserve	(434)	(2,006)	(2,917)	(2,917)	(2,917)	(2,917)	(2,917)
Total Reserves	(10,952)	(12,344)	(13,985)	(14,567)	(15,180)	(15,827)	(16,509)
Ending Unreserved Fund Balance	1,966	-	-	-	-	-	-

Police Pension and Relief Fund (60400)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	4,298	1,714	2,874	2,912	2,912	2,912	2,912
Accounting Adjustments							
Revised Beginning Fund Balance	4,298	1,714	2,874	2,912	2,912	2,912	2,912
Revenues							
General Subfund	18,987	20,716	20,716	20,397	20,287	20,228	20,969
Police Auction Proceeds	175	117	117	117	117	117	117
Miscellaneous	431						
Total Revenues	19,593	20,833	20,833	20,514	20,404	20,345	21,086
Expenditures							
General Subfund	(18)	(15)	(20)	(18)	(18)	(18)	(18)
Medical Benefits Paid	(11,972)	(12,750)	(12,750)	(12,750)	(12,850)	(13,000)	(13,970)
Pension Benefits Paid	(8,510)	(7,500)	(7,500)	(7,210)	(6,990)	(6,770)	(6,530)
Administration	(518)	(568)	(525)	(536)	(546)	(557)	(568)
Total Expenditures	(21,017)	(20,833)	(20,795)	(20,514)	(20,404)	(20,345)	(21,086)
Ending Fund Balance	2,874	1,714	2,912	2,912	2,912	2,912	2,912
Reserves							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Rate Stabilization Reserve	(684)	(1,214)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)
Total Reserves	(1,184)	(1,714)	(2,912)	(2,912)	(2,912)	(2,912)	(2,912)
Ending Unreserved Fund Balance	1,690	-	-	-	-	-	-

Municipal Arts Fund (62600)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	6,575	4,525	5,788	4,960	5,733	6,227	6,621
Accounting Adjustments	-	-	-	-	-	-	-
Revised Beginning Fund Balance	6,575	4,525	5,788	4,960	5,733	6,227	6,621
Revenues							
State Grant	-	-	-	-	-	-	-
Public Art Management Fees	214	186	186	193	199	206	213
Interest Earnings	40	70	70	72	75	78	80
Interest Increase / (Decrease)	(55)	-	-	-	-	-	-
1% for Art Revenues	1,775	3,086	2,578	3,564	3,329	3,329	3,329
Miscellaneous Revenues	10	9	9	9	10	10	10
Total Revenues	1,984	3,351	2,843	3,838	3,613	3,623	3,633
Expenditures							
Public Art Program	(2,772)	(2,992)	(2,992)	(3,065)	(3,119)	(3,229)	(3,342)
Encumbrances/Carryforward	-	-	(679)	-	-	-	-
Total Expenditures	(2,772)	(2,992)	(3,670)	(3,065)	(3,119)	(3,229)	(3,342)
Ending Fund Balance							
Reserves							
Planning Reserve	-	-	-	23	75	127	178
Total Reserves	-	-	-	23	75	127	178
Ending Unreserved Fund Balance	5,788	4,884	4,960	5,710	6,152	6,494	6,734

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	audit hours attributed to departments
Civil Service Commission	number of cases attributed to departments
Mayor's Office	100% General Fund or by MOA*
Office of Civil Rights	cases filed by departments
Office of Intergovernmental Relations	Staff time and assignments by departments
Office of Sustainability and Environment (OSE)	OSE work program and assignments attributed to departments
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	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 2014 authorized FTEs
Emergency Management	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
Fleet Management Division				
Vehicle Leasing	A2212	<ul style="list-style-type: none"> Vehicles owned by, and leased from, Fleet Services Vehicles owned directly by Utility Departments 	<ul style="list-style-type: none"> Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead. Charge for overhead only as outlined in MOUs with Utilities. 	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"> Vehicle Maintenance labor. Vehicle parts and supplies. 	<ul style="list-style-type: none"> Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate. 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. 	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.
Facility Services				
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"> Regular maintenance costs included in office space rent and provided as part of space rent. Non-routine services charged directly to service user(s) at an hourly rate. 	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"> Surplus service Records storage 	<ul style="list-style-type: none"> Commodity type, weighting by effort and time 	Cost Allocation to all City

Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		<ul style="list-style-type: none"> Material storage Paper procurement 	<ul style="list-style-type: none"> Cubic feet and retrieval requests Number of pallets used/stored Paper usage by weight 	Departments
Distribution Services	A3343	<ul style="list-style-type: none"> U.S. Mail delivery Interoffice mail, special deliveries 	<ul style="list-style-type: none"> Sampling of pieces of mail delivered to client. Volume, frequency, and distance of deliveries 	Cost Allocation to Departments and the General Fund
Technical Services				
Capital Development and Construction Management	A3311	<ul style="list-style-type: none"> Project management Space planning and design Move coordination 	<ul style="list-style-type: none"> Project management hours billed at prevailing hourly rate, determined by dividing division revenue requirement by annual forecast of project management billable hours. 	Direct bill
Financial Services				
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"> Citywide accounting services. Citywide payroll 	<ul style="list-style-type: none"> Percent of staff time by department Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively. 	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"> Verify accuracy of commercial weighing and measuring devices Enforcement of taxicab, for-hire vehicle and limousine industries. 	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"> Provide contracting support and administration. Women and minority business development. Social equity monitoring and contract compliance. 	<ul style="list-style-type: none"> Percent share based on total number of awarded public works contracts Contract Awards (50%) and dollar amount of Contract Awards (50%). General Fund support. 	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
Seattle Animal Shelter				
Seattle Animal Shelter	A5511 A5512	Animal care and animal control enforcement; spay and neuter services to the public.	External fees; General Fund.	Interfund transfer.
Office of Constituent Services				
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
Central Budget Office			
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	Allocated based 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 databases, 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	Participants
Telecommunications Engineering & Project Management	D3311	Labor and material rates	Optional
Citywide Web Team	D4401	Percent of actual expenditures	Six funds (including Cable Fund)
Community Technology	D4403	Cable Subfund	Constituents

Cost Allocation

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

Program	Org	Allocation Formula	Departments Affected
Office of Cable Communications	D4402	Cable Subfund	Constituents
Seattle Channel	D4404	Cable Subfund	Constituents
Technology Leadership and Governance	D2201	Percent of actual expenditures; Number of Innotas licenses	Seven funds; Participants
Information Security Office	D2202	Percent of actual expenditures; Number of Websense licenses	Seven funds; Participants
Department Management, including Vendor and Contract Management	D1101/D1102	Allocated to DoIT services based on each service's budget	All users of DoIT services
Office 365,	D1102	Number of licenses	All departments except SPL
Next Generation Data Center	D1101 & D1102	Percent of rack units	Six funds

Cost Allocation

Seattle Department of Human Resources Cost Allocation Methodologies – B(4)

Service Provider	Org	Service Provided	Billing Methodology
Commercial Driver's Licenses	N1230	<ul style="list-style-type: none"> CDL administration 	# of CDLs by Department
Alternative Dispute Resolution	N1145	<ul style="list-style-type: none"> Mediation and facilitation Conflict resolution training 	2014 Adopted Budget FTEs
Police and Fire Examinations	N1150	Administer Police and Fire entry and promotional exams	General Fund allocation
Training and Development	N1160	<ul style="list-style-type: none"> Administer Citywide employee training and development opportunities, Consulting and employee recognition programs 	2014 Adopted Budget FTEs
Management and Leadership Development	N1160	Citywide management leadership development and City Leadership Academy	Number of Supervisors and Managers
Employment	N1190	Provide recruitment and staffing services, policy guidance on personnel issues, technical assistance and other hiring needs	2014 Adopted Budget FTEs
Employment	N1190	Talent Management System	Number of Users
Benefit Administration	N1240	Administer Citywide health care benefits program	2014 Adopted Budget FTEs
Director's Office	N1315	Provide Citywide Human Resources organizational support and policy guidance	2014 Adopted Budget FTEs
Information Management	N1360	Maintain Citywide Human Resource information	2014 Adopted Budget FTEs
Financial Services	N1350	Provide finance, budget, and accounting and other internal services	2014 Adopted Budget FTEs
Classification and Compensation	N1430	<ul style="list-style-type: none"> Administer the City Classification and Compensation programs 	Number of Job Classifications
Labor Relations	N1440	<ul style="list-style-type: none"> Negotiate collective bargaining agreements and administer the personnel system for represented and non-represented employees 	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	Administer the City Workers Compensation 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.

	2014 Adopted	2015 Proposed	2016 Proposed
City Budget Office	1,690,996	1,851,109	1,909,083
Personnel	2,508,813	5,273,977	5,456,940
MISC	15,791,060	16,583,009	17,081,772
Total Interfund Transfers	19,990,869	23,708,094	24,447,795
Interfund Transfers to City Budget Office (CBO)			
Seattle City Light	439,659	435,748	449,395
Seattle Public Utilities	439,659	435,748	449,395
Seattle Department of Transportation	439,659	602,839	621,719
Department of Planning Development	202,919	196,578	202,734
Retirement	169,100	180,196	185,840
Total Interfund Transfers to CBO	1,690,996	1,851,109	1,909,083
Intefund Transfers to Personnel			
Seattle City Light	1,865,807	2,191,088	2,266,941
Seattle Public Utilities	1,244,516	1,732,010	1,791,839
Seattle Department of Transportation	708,343	944,575	977,635
Department of Planning Development	315,193	372,845	385,895
Retirement	20,324	33,459	34,630
Total Interfund Transfers to Personnel	4,154,183	5,273,977	5,456,940
Miscellaneous Interfund Transfers			
Seattle City Light	4,224,440	4,312,985	4,426,578
Seattle Public Utilities	4,520,160	4,616,279	4,758,677
Seattle Department of Transportation	4,230,396	4,329,242	4,466,903
Department of Planning Development	2,647,068	3,153,750	3,252,356
Retirement	168,996	170,752	177,258
Total Miscellaneous Interfund Transfers	15,791,060	16,583,009	17,081,772

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.