

Fund Financial Plans

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Fund Financial Plans

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General Subfund (00100)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Beginning Fund Balance | 56,116 | 30,251 | 57,719 | 36,573 | 31,446 | 41,702 | 56,604 |
| Council Fund Balance Adjustments | | | | | | | |
| Beginning Fund Balance | 56,116 | 30,251 | 57,719 | 36,573 | 31,446 | 41,702 | 56,604 |
| Revenues | | | | | | | |
| Property Taxes | 252,682 | 267,091 | 266,676 | 271,288 | 280,340 | 283,463 | 290,719 |
| Sales Tax | 179,816 | 186,297 | 195,253 | 204,901 | 212,030 | 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 | 185,496 | 191,094 | 198,558 | 206,909 | 214,151 |
| Other Taxes | 15,861 | 11,907 | 15,826 | 16,266 | 16,323 | 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 | 29,224 | 30,188 | 29,900 | 34,257 | 33,990 |
| Revenue from Other Public Entities | 12,465 | 11,320 | 10,364 | 10,437 | 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 | 3,061 | 2,223 | 2,025 | 2,025 |
| Licenses, Permits, Interest Income and Other Revenues | 17,423 | 20,687 | 14,497 | 16,405 | 18,889 | 22,582 | 25,361 |
| Subtotal Revenues | 970,514 | 1,002,734 | 1,010,845 | 1,042,986 | 1,081,823 | 1,118,311 | 1,158,149 |
| Expenditures | | | | | | | |
| Arts, Culture & Recreation | (149,036) | (156,042) | (156,042) | (161,361) | (166,304) | (170,461) | (174,723) |
| Health and Human Services | (59,668) | (66,562) | (66,562) | (66,698) | (66,943) | (68,617) | (70,332) |
| Neighborhoods & Development | (28,839) | (33,799) | (33,799) | (25,839) | (27,397) | (28,082) | (28,784) |
| Public Safety | (562,600) | (577,117) | (577,117) | (594,465) | (605,577) | (620,716) | (636,234) |
| Utilities and Transportation | (41,649) | (42,649) | (42,649) | (42,489) | (46,833) | (48,004) | (49,204) |
| Administration | (104,344) | (120,661) | (120,661) | (134,512) | (136,712) | (140,129) | (143,633) |
| 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 | | | (17,988) | | | | |
| Expected Underexpenditure Savings | | | 9,232 | - | - | - | - |
| Subtotal Expenditures | (968,911) | (1,023,901) | (1,031,991) | (1,048,113) | (1,071,567) | (1,103,409) | (1,128,630) |
| Technical Adjustment | | | | | | | |
| Ending Fund Balance | 57,719 | 9,084 | 36,573 | 31,446 | 41,702 | 56,604 | 86,123 |
| Reserves | | | | | | | |
| Reserves Against Fund Balance | | | (12,552) | (29,489) | (41,580) | (108,784) | (149,975) |
| Subtotal Reserves | | | (12,552) | (29,489) | (41,580) | (108,784) | (149,975) |
| Ending Undesignated Fund Balance | 57,719 | 9,084 | 24,021 | 1,957 | 122 | (52,181) | (63,853) |

Judgment and Claims Fund (00126)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 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 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 Fund (00140)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 887 | 13 | 578 | 435 | 484 | 848 | 1,346 |
| Accounting Adjustments | - | - | - | - | - | - | - |
| Beginning Fund Balance | 887 | 13 | 578 | 435 | 484 | 848 | 1,346 |
| 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) | (3,811) | (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) |
| Encumbrances/Carry Forward (2013) | - | - | (573) | - | - | - | - |
| Total Expenditures | (5,186) | (5,512) | (6,085) | (5,955) | (5,813) | (5,867) | (6,013) |
| Ending Fund Balance | 578 | 443 | 435 | 484 | 848 | 1,346 | 1,892 |
| Reserves | | | | | | | |
| Operating Reserve | 400 | 400 | 400 | 400 | 400 | 467 | 533 |
| Planning Reserve | - | - | - | 54 | 178 | 301 | 424 |
| Total Reserves | 400 | 400 | 400 | 454 | 578 | 767 | 957 |
| Ending Unreserved Fund Balance | 178 | 43 | 35 | 30 | 270 | 579 | 935 |

Cable Television Franchise Subfund (00160)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 4,669 | 4,877 | 4,849 | 4,182 | 4,132 | 4,290 | 4,445 |
| Accounting Adjustments | 29 | - | - | - | - | - | - |
| Beginning Fund Balance | 4,697 | 4,877 | 4,849 | 4,182 | 4,132 | 4,290 | 4,445 |
| 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 | 28 | 29 | 31 |
| Total Revenues | 8,789 | 8,117 | 8,232 | 8,434 | 8,644 | 8,861 | 9,084 |
| 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) | (6,425) | (6,228) | (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) | (8,484) | (8,486) | (8,706) | (9,004) |
| Ending Fund Balance | 4,849 | 4,094 | 4,182 | 4,132 | 4,290 | 4,445 | 4,525 |
| Reserves | | | | | | | |
| Designation for Cable Programs | (864) | (231) | (226) | - | - | - | - |
| Operating Expense & Revenue Projection Reserves | (1,296) | (1,335) | (1,335) | (1,273) | (1,274) | (1,306) | (1,351) |
| Equipment Replacement for Capital Acquisitions | (600) | (600) | (600) | (600) | (600) | (600) | (600) |
| Total Reserves | (2,760) | (2,166) | (2,161) | (1,873) | (1,874) | (1,906) | (1,951) |
| Ending Unreserved Fund Balance | 2,089 | 1,928 | 2,021 | 2,259 | 2,416 | 2,539 | 2,574 |

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 Adopted | 2016 Endorsed | 2017 Estimated | 2018 Projected |
|---|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 20,848 | 16,795 | 25,787 | 26,656 | 21,954 | 23,815 | 29,958 |
| Accounting & Technical Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning 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 | 0 | (1,000) | (1,000) | (1,000) | (1,000) | 0 | 0 |
| 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 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 28,370 | 29,837 | 36,013 | 28,189 | 28,473 | 37,436 | 51,507 |
| Accounting & Technical Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | 28,370 | 29,837 | 36,013 | 28,189 | 28,473 | 37,436 | 51,507 |
| 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) | (30,592) | (23,281) | (16,436) | (12,034) | (12,735) |
| Total Expenditures | (16,561) | (32,117) | (32,649) | (25,447) | (18,672) | (13,307) | (14,046) |
| Ending Fund Balance | 36,013 | 23,117 | 28,189 | 28,473 | 37,436 | 51,507 | 65,256 |
| 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) | 0 | 0 | (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 | (18) | 121 | 110 | 111 | 111 |

Cumulative Reserve Subfund - Unrestricted (00164)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 2,002 | 5,903 | 6,260 | 5,531 | 7,387 | 8,638 | 10,514 |
| Accounting & Technical Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning 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 | 0 |
| General Fund Support | 500 | 400 | 400 | 0 | 0 | 0 | 0 |
| 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) |
| MOHAL 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 | 0 | 0 | 0 | 0 | (750) | (2,400) | (2,400) |
| District Energy Investment Reserve | (100) | 0 | 0 | 0 | 0 | 0 | 0 |
| Zoo Surface Parking Lot | 0 | (2,000) | 0 | 0 | 0 | 0 | 0 |
| 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

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

Neighborhood Matching Fund (00165)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 4,225 | 3,877 | 4,512 | 4,150 | 2,118 | 1,764 | 1,911 |
| Accounting & Technical Adjustments | | | | | | | |
| Beginning Fund Balance | 4,225 | 3,877 | 4,512 | 4,150 | 2,118 | 1,764 | 1,911 |
| Revenues | | | | | | | |
| Revenues (Support from General Fund) | 2,891 | 3,529 | 3,529 | 1,577 | 3,325 | 3,856 | 3,991 |
| Total Revenues | 2,891 | 3,529 | 3,529 | 1,577 | 3,325 | 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) |
| Projected Underspend | | | | 401 | 409 | 412 | 416 |
| Total Expenditures | (2,604) | (3,891) | (3,891) | (3,609) | (3,678) | (3,710) | (3,742) |
| Ending Fund Balance | 4,512 | 3,515 | 4,150 | 2,118 | 1,764 | 1,911 | 2,160 |
| 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 | 762 | 408 | 555 | 804 |

Revenue Stabilization Account (00166)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 21,684 | 30,397 | 30,397 | 41,413 | 44,750 | 44,750 | 44,750 |
| Accounting Adjustments | | | | | | | |
| Beginning 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 | Adopted | Endorsed | Projected | Projected |
| Beginning Fund Balance | 317 | 319 | 316 | 318 | 320 | 322 | 324 |
| Accounting & Technical Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | 316 | 321 | 318 | 320 | 322 | 324 | 326 |
| Reserves | | | | | | | |
| 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 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 6,941 | 7,191 | 8,840 | 9,249 | 9,299 | 9,349 | 9,349 |
| Accounting & Technical Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | 6,941 | 7,191 | 8,840 | 9,249 | 9,299 | 9,349 | 9,349 |
| Revenues | | | | | | | |
| Transfer from FAS Facilities subfund | 0 | 0 | 0 | 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 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | (225) | 2,426 | 493 | 1,648 | 2,342 | 1,697 | 1,947 |
| Accounting & Technical Adjustments | - | - | - | - | - | - | - |
| Beginning 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 | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---------------------------------------|---------|---------|---------|---------|----------|-----------|-----------|
| | Actuals | Adopted | Revised | Adopted | Endorsed | Projected | Projected |
| Beginning Fund Balance | 205 | 205 | 205 | 205 | 205 | 205 | 205 |
| Accounting & Technical Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | 205 | 205 | 205 | 205 | 205 | 205 | 205 |
| Revenues | | | | | | | |
| Misc Revenue | (1) | 0 | 0 | | | | |
| Total Revenues | (1) | 0 | 0 | 0 | 0 | 0 | 0 |
| Expenditures | | | | | | | |
| Actual/Budgeted Spending | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Ending Fund Balance | 205 | 205 | 205 | 205 | 205 | 205 | 205 |
| Reserves | | | | | | | |
| Continuing Appropriation | 0 | 0 | 0 | | | | |
| 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 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 42,128 | 41,563 | 42,060 | 48,547 | 53,005 | 56,609 | 59,157 |
| Accounting & Technical Adjustments | | | | | | | |
| Beginning 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 | | | | | | | |
| 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 |

Parks and Recreation Fund (10200)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected* | 2018 Projected |
|---|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|
| Beginning Fund Balance | 8,479 | 5,090 | 4,269 | 2,331 | 1,887 | 1,793 | 1,693 |
| Beginning Fund Balance | 8,479 | 5,090 | 4,269 | 2,331 | 1,887 | 1,793 | 1,693 |
| Revenues | | | | | | | |
| Environmental Learning and Programs | 140 | 202 | 202 | 136 | 136 | 136 | 136 |
| Facility and Structure Maintenance | 860 | 454 | 640 | 1,313 | 2,137 | 2,201 | 2,267 |
| Finance and Administration | 85,658 | 89,941 | 89,941 | 95,623 | 100,582 | 101,499 | 104,544 |
| 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 | 5,462 | 5,439 | 5,602 | 5,770 |
| Policy Direction and Leadership | 8,479 | 3,261 | 3,261 | 292 | 477 | 491 | 506 |
| Recreation Facilities and Programs | 8,360 | 8,198 | 7,699 | 11,180 | 11,871 | 12,227 | 12,594 |
| Regional Parks and Strategic Outreach | - | - | - | 3,292 | 4,200 | 4,326 | 4,456 |
| Seattle Aquarium | 2,953 | 3,228 | 3,227 | 300 | 1,080 | 1,107 | 1,135 |
| Seattle Conservation Corps | 2,568 | 3,841 | 3,841 | 3,898 | 3,946 | 4,065 | 4,187 |
| Swimming, Boating, and Aquatics | 4,788 | 5,612 | 5,612 | 5,771 | 5,769 | 5,942 | 6,120 |
| Woodland Park Zoo | 135 | 98 | 99 | 98 | 99 | 102 | 105 |
| Total Revenues | 131,503 | 133,372 | 133,564 | 143,787 | 153,159 | 155,645 | 160,305 |
| Expenditures | | | | | | | |
| Environmental Learning and Programs | (1,401) | (1,483) | (1,476) | (1,110) | (1,132) | (1,166) | (1,201) |
| Facility and Structure Maintenance | (14,744) | (15,357) | (15,585) | (16,889) | (17,997) | (18,537) | (19,093) |
| Finance and Administration | (8,108) | (8,427) | (8,346) | (10,358) | (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) | (385) | (711) | (732) | (754) |
| Natural Resources Management | (6,948) | (7,321) | (7,325) | (8,536) | (9,210) | (9,486) | (9,771) |
| Park Cleaning, Landscaping, and Restoration | (29,214) | (30,811) | (30,817) | (31,790) | (32,665) | (33,645) | (34,654) |
| Planning, Development, Acquisition | (5,413) | (6,195) | (6,201) | (6,918) | (6,970) | (7,179) | (7,394) |
| Policy Direction and Leadership | (14,870) | (7,576) | (7,581) | (3,870) | (4,115) | (4,238) | (4,366) |
| Recreation Facilities and Programs | (23,486) | (23,918) | (23,918) | (27,410) | (28,573) | (29,430) | (30,313) |
| Regional Parks and Strategic Outreach | - | - | - | (4,393) | (5,349) | (5,509) | (5,675) |
| Seattle Aquarium | (2,953) | (3,228) | (3,228) | (300) | (1,080) | (1,107) | (1,135) |
| Seattle Conservation Corps | (3,273) | (4,021) | (4,035) | (4,123) | (4,171) | (4,296) | (4,425) |
| Swimming, Boating, and Aquatics | (8,460) | (9,284) | (9,280) | (9,664) | (9,822) | (10,117) | (10,420) |
| Woodland Park Zoo | (6,728) | (6,820) | (6,820) | (6,924) | (7,124) | (7,338) | (7,558) |
| Total Expenditures | (135,713) | (135,331) | (135,502) | (144,231) | (153,253) | (155,745) | (160,412) |
| Ending Fund Balance | 4,269 | 3,131 | 2,331 | 1,887 | 1,793 | 1,693 | 1,585 |
| Reserves | | | | | | | |
| Golf transfer to CRS (Subfund 10240) | (411) | (411) | (411) | - | - | - | - |
| 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) |
| Total Reserves | (1,911) | (1,608) | (1,517) | (1,325) | (2,547) | (3,846) | (5,145) |
| Ending Unreserved Fund Balance | 2,358 | 1,523 | 814 | 562 | (754) | (2,153) | (3,560) |

* 2017 revenues increase by 3% which would require fee increases to achieve the forecasted revenue goals in the mostly fee based BCLs (i.e. Aquatics & Recreation)

Transportation Operating Fund (10310)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 49,704 | 64,577 | 73,663 | 75,410 | 55,401 | 64,878 | 31,793 |
| Accounting/Technical Adjustments | 1,345 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | 51,049 | 64,577 | 73,663 | 75,410 | 55,401 | 64,878 | 31,793 |
| 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 | 31,218 | 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 | 7,805 | 8,039 | 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 | 40,577 | 45,168 | 46,297 | 47,454 |
| 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 | 409,358 | 351,518 | 172,778 | 307,476 |
| Expenditures | | | | | | | |
| Bridges & Structures | (7,405) | (9,044) | (9,044) | (8,809) | (8,042) | (8,284) | (8,532) |
| Department Management | 155 | (1,624) | (1,624) | (1,861) | (1,464) | (1,507) | (1,553) |
| Engineering Services | (1,664) | (1,633) | (1,633) | (1,461) | (1,493) | (1,538) | (1,584) |
| General Expense - Debt Service | (27,033) | (29,318) | (28,785) | (25,188) | (25,953) | (26,960) | (28,235) |
| General Expense - Other | (2,775) | (3,548) | (3,548) | (2,106) | (3,557) | (3,663) | (3,773) |
| 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) | (64,889) | (42,017) | (20,134) | (29,518) |
| Mobility-Operations | (34,440) | (39,824) | (39,824) | (41,783) | (32,920) | (33,907) | (34,924) |
| ROW Management | (14,576) | (19,843) | (19,843) | (24,174) | (18,379) | (18,931) | (19,499) |
| Street Maintenance | (19,809) | (21,554) | (21,554) | (25,119) | (26,279) | (27,067) | (27,879) |
| Urban Forestry | (4,784) | (4,645) | (4,645) | (4,817) | (3,432) | (3,535) | (3,641) |
| Total Expenditures | (346,487) | (408,629) | (408,096) | (429,366) | (342,041) | (205,863) | (380,528) |
| Ending Fund Balance | 73,663 | 58,371 | 75,410 | 55,401 | 64,878 | 31,793 | (41,259) |
| 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 | 53,687 | 59,319 | 22,390 | (54,506) |

The Seattle Public Library Fund (10410)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 608 | 586 | 1,119 | 1,171 | 1,314 | 1,897 | 3,784 |
| Accounting Adjustments | 20 | | | | | | |
| Beginning Fund Balance | 628 | 586 | 1,119 | 1,171 | 1,314 | 1,897 | 3,784 |
| 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 | 49,750 | 50,631 | 52,403 | 54,237 |
| Total Revenues | 60,217 | 62,899 | 63,690 | 65,407 | 66,814 | 70,436 | 72,050 |
| Expenditures | | | | | | | |
| City Librarian's Office | (829) | (746) | (757) | (767) | (777) | (804) | (832) |
| Human Resources | (1,169) | (1,069) | (1,085) | (1,114) | (1,130) | (1,170) | (1,211) |
| Information Technology | (3,926) | (4,196) | (4,234) | (4,447) | (4,404) | (4,558) | (4,717) |
| Marketing and Online Services | (397) | (855) | (866) | (881) | (892) | (923) | (955) |
| Administrative Services | (9,625) | (9,877) | (9,978) | (10,661) | (10,826) | (11,205) | (11,597) |
| Library Programs and Services | (43,780) | (46,156) | (46,718) | (47,394) | (48,202) | (49,889) | (51,635) |
| Total Expenditures | (59,726) | (62,899) | (63,638) | (65,264) | (66,231) | (68,549) | (70,948) |
| Ending Fund Balance | 1,119 | 586 | 1,171 | 1,314 | 1,897 | 3,784 | 4,885 |
| 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 | 1,124 | 1,277 | 2,735 | 3,406 |

Seattle Streetcar Fund (10810)

| Amounts in \$1,000s | 2013 | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actuals | Adopted | Revised | Adopted | Endorsed | Projected | Projected |
| Beginning Fund Balance | (3,367) | (3,598) | (3,820) | (2,266) | (2,061) | (2,005) | (1,798) |
| Accounting Adjustments | (2) | | | - | - | - | - |
| Beginning Fund Balance | (3,369) | (3,598) | (3,820) | (2,266) | (2,061) | (2,005) | (1,798) |
| Revenues | | | | | | | |
| Sponsorships -- First Hill | 0 | 0 | 0 | 200 | 210 | 370 | 380 |
| Sponsorships -- South Lake Union | 248 | 210 | 443 | 229 | 235 | 243 | 250 |
| Farebox Revenue -- First Hill | 0 | 0 | 0 | 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 | 0 | 0 | 68 | 244 | 228 | 166 | 173 |
| FTA Funds -- South Lake Union | 279 | 555 | 392 | 315 | 345 | 375 | 550 |
| KC Metro Funds -- South Lake Union | 0 | 0 | 0 | 1,350 | 1,400 | 1,450 | 1,500 |
| Sound Transit Funds -- First Hill | 0 | 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 | 0 | (4,910) | (1,500) | (6,100) | (6,300) | (6,500) | (6,700) |
| Interest Expense | (23) | 0 | (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 | 0 | 0 | 0 | 0 | 0 | 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 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 595 | 197 | 2,254 | 2,201 | 2,952 | 4,416 | 7,479 |
| Accounting Adjustments | 253 | - | - | - | - | - | - |
| Beginning Fund Balance | 848 | 197 | 2,254 | 2,201 | 2,952 | 4,416 | 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 | 12,174 | 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 | 38,034 | 39,416 | 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 | 7,435 | 7,512 | 7,896 | 8,172 |
| Campus Grounds | 11,672 | 11,875 | 11,875 | 12,173 | 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 | 2,140 | 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 | 1,343 | 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 | 4,267 | 4,348 | 4,626 | 4,788 |
| Other Ordinances | | | 410 | | | | |
| Total Expenditures | 36,051 | 36,324 | 36,734 | 37,283 | 37,953 | 40,074 | 41,477 |
| Ending Fund Balance | 2,254 | 421 | 2,201 | 2,952 | 4,416 | 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 | 1,817 | 3,899 | 4,677 |

Notes

1) The total revenue and expenditures should match totals in Summit; however, departments can describe the detail revenue and expenditures as they prefer.

See CBO website for 2013 actual revenue and expenditures for your fund under Financial Plan Reference Materials

Department of Education and Early Learning (Fund 14100)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounting Adjustments | | | | | | | |
| Beginning 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 |
| Property Tax and Investment Earnings - Seattle Preschool Program | 0 | 0 | 0 | 4,762 | 8,355 | 12,516 | 18,048 |
| Parent Tuition - Seattle Preschool Program | 0 | 0 | 0 | 141 | 683 | 1,541 | 2,555 |
| City of Seattle General Fund | 0 | 0 | 0 | 12,637 | 12,810 | 13,131 | 13,459 |
| State of Washington - ECEAP | 0 | 0 | 0 | 4,051 | 4,051 | 4,152 | 4,256 |
| Total Revenues | 0 | 0 | 0 | 53,517 | 60,969 | 69,602 | 79,204 |
| Expenditures | | | | | | | |
| Director's Office | 0 | 0 | 0 | (23,709) | (25,710) | (26,353) | (27,012) |
| Finance and Administration | 0 | 0 | 0 | (1,488) | (1,613) | (1,653) | (1,653) |
| Early Learning | 0 | 0 | 0 | (22,601) | (27,773) | (35,577) | (44,370) |
| Seattle Youth Violence Administration | 0 | 0 | 0 | (5,719) | (5,872) | (6,019) | (6,169) |
| Total Expenditures | 0 | 0 | 0 | (53,517) | (60,969) | (69,602) | (79,204) |
| Ending Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserves | | | | | | | |
| 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 | Adopted | Endorsed | Projected | Projected |
| Beginning Fund Balance | 6,886 | 14,370 | 12,620 | 16,872 | 14,336 | 15,187 | 9,970 |
| Accounting Adjustment | 1,637 | | | | | | |
| Beginning Fund Balance | 8,523 | 14,370 | 12,620 | 16,872 | 14,336 | 15,187 | 9,970 |
| 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 | 10,479 | 10,584 | 10,584 | 10,584 |
| 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 | 75,465 | 77,250 | 73,856 | 73,172 |
| 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) | (6,800) | (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) | (21,098) | (20,867) | (21,598) | (22,354) |
| Land Use Services | (4,782) | (12,606) | (12,606) | (16,016) | (16,272) | (16,842) | (17,431) |
| Planning | (6,626) | (7,048) | (8,471) | (6,967) | (7,060) | (7,307) | (7,562) |
| 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) | (78,001) | (76,399) | (79,073) | (81,840) |
| Ending Fund Balance | 12,620 | 17,407 | 16,872 | 14,336 | 15,187 | 9,970 | 1,302 |
| 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 | 0 | 0 | 0 | (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 | 2,249 | (8,152) |

Human Services Operating Fund (16200)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 5,692 | 6,316 | 5,844 | 6,270 | 4,067 | 3,245 | 2,746 |
| Accounting Adjustments | (16) | - | - | - | - | - | - |
| Beginning Fund Balance | 5,676 | 6,316 | 5,844 | 6,270 | 4,067 | 3,245 | 2,746 |
| 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 | 64,383 | 64,886 | 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 | 122,854 | 122,087 | 121,389 | 122,969 |
| Expenditures | | | | | | | |
| Aging and Disability Services - AAA | (32,623) | (35,193) | (35,193) | (37,162) | (37,028) | (37,399) | (37,773) |
| Community Support and Self-Sufficiency | (10,296) | - | - | - | - | - | - |
| Leadership and Administration | (8,896) | (9,121) | (9,121) | (8,142) | (8,001) | (8,012) | (8,092) |
| Public Health Services | (12,729) | (13,729) | (13,729) | (11,570) | (11,902) | (11,945) | (12,064) |
| Transitional Living and Support | (28,274) | - | - | - | - | - | - |
| Community Support & Assistance | - | (40,413) | (40,413) | (49,055) | (47,430) | (45,803) | (46,124) |
| Youth and Family Empowerment | (20,689) | (25,053) | (25,053) | (19,128) | (18,548) | (18,729) | (18,916) |
| Total Expenditures | (113,507) | (123,509) | (123,509) | (125,057) | (122,909) | (121,888) | (122,969) |
| Ending Fund Balance | 5,844 | 5,408 | 6,270 | 4,067 | 3,245 | 2,746 | 2,745 |
| 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 | 1,028 | 529 | 529 |

*Note Child Care Bonus Funds are shown as fund

Office of Housing Low-Income Housing Fund (16400)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 81,464 | 79,865 | 81,945 | 81,018 | 74,266 | 67,787 | 54,808 |
| Carry Forward / Encumbrances | | | | | | | |
| Beginning Fund Balance | 81,464 | 79,865 | 81,945 | 81,018 | 74,266 | 67,787 | 54,808 |
| 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) | (34,438) | (34,006) | (34,006) | (27,506) |
| Total Expenditures | (30,631) | (42,995) | (42,994) | (44,533) | (44,260) | (44,260) | (37,760) |
| Ending Fund Balance | 81,945 | 79,865 | 81,018 | 74,266 | 67,787 | 54,808 | 48,329 |
| 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) | (1,001) | (1,001) | (7,645) | (7,648) |

Note: 2017 Assumes renewal of Housing Levy at current levels

Office of Housing Fund (16600)

| Amounts in \$1,000s | 2,013 Actuals | 2,014 Adopted | 2,014 Revised | 2,015 Adopted | 2,016 Endorsed | 2,017 Projected | 2,018 Projected |
|---|------------------|------------------|------------------|------------------|-------------------|--------------------|--------------------|
| Beginning Fund Balance | 1,931 | 1,448 | 1,578 | 1,388 | 949 | 562 | 327 |
| Accounting Adjustments | - | - | - | - | - | - | - |
| 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 | - | 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 | - | - | - | - | - |
| General Subfund Support | - | 295 | 160 | 314 | 272 | 280 | 289 |
| Transfer of Bonus Admin Fund Balance from 16400 | - | - | - | 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).

All authority for the Challenge Grant was included in the 2012 budget; therefore it is not in REM in 2013. This amount represents reimbursed revenue against expenditures incurred in 2013.

2004 Families & Education Levy Financial Plan (17856)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 1,730 | 56 | 168 | 44 | 44 | 0 | 0 |
| Accounting Adjustments | 5 | | | | | | |
| Beginning Fund Balance | 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 | | | | | | |
| Total Revenues | 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) | | | | | | |
| Administration & Evaluation | (3) | | (25) | | | | |
| Middle School Support | (165) | | | | | | |
| Academic Improvement | (25) | | (135) | | | | |
| Revenue Backed Contracts-Medicaid Match Grant | (177) | | | | | | |
| Total Expenditures | (1,822) | 0 | (160) | 0 | 0 | 0 | 0 |
| Ending Fund Balance | 168 | 56 | 44 | 44 | 44 | 0 | 0 |
| Reserves | | | | | | | |
| Encumbrances | (62) | | (44) | | | | |
| Continuing Projects | (105) | (56) | (7) | (44) | (44) | | |
| Accounting Adjustment | | | 7 | | | | |
| Total Reserves | (168) | (56) | (44) | (44) | (44) | 0 | 0 |
| Ending Unreserved Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

2011 Families & Education Levy Financial Plan (17857)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 26,797 | 34,871 | 39,060 | 43,367 | 45,265 | 44,349 | 40,496 |
| Accounting Adjustments | (354) | | | | | | |
| Beginning 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 | 0 | 0 | 0 | 0 | 0 | 0 |

Seattle Preschool Program (SPP) (17861)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 0 | 0 | 0 | 0 | 9,525 | 15,611 | 17,572 |
| Accounting Adjustments | | | | | | | |
| Beginning Fund Balance | 0 | 0 | 0 | 0 | 9,525 | 15,611 | 17,572 |
| Revenues | | | | | | | |
| Property Tax and Investment Earnings - SPP | 0 | 0 | 0 | 14,286 | 14,441 | 14,476 | 14,506 |
| Parent Tuition | 0 | 0 | 0 | 141 | 683 | 1,541 | 2,555 |
| Total Revenues | 0 | 0 | 0 | 14,427 | 15,124 | 16,017 | 17,060 |
| Expenditures | | | | | | | |
| School Readiness | 0 | 0 | 0 | (544) | (2,651) | (6,404) | (11,606) |
| Program Support - Professional Development/Trng | 0 | 0 | 0 | (248) | (743) | (1,392) | (2,161) |
| Capacity Building | 0 | 0 | 0 | (1,342) | (2,598) | (2,807) | (2,913) |
| Higher Education - ED | 0 | 0 | 0 | | | | |
| Research and Evaluation | 0 | 0 | 0 | (919) | (687) | (760) | (820) |
| Administration | 0 | 0 | 0 | (1,712) | (2,116) | (2,329) | (2,577) |
| Contingency | 0 | 0 | 0 | (139) | (243) | (365) | (526) |
| Total Expenditures | 0 | 0 | 0 | (4,903) | (9,038) | (14,057) | (20,602) |
| Ending Fund Balance | 0 | 0 | 0 | 9,525 | 15,611 | 17,572 | 14,030 |
| Reserves | | | | | | | |
| Continuing Projects | 0 | 0 | 0 | (9,525) | (15,611) | (17,572) | (14,030) |
| Total Reserves | 0 | 0 | 0 | (9,525) | (15,611) | (17,572) | (14,030) |
| Ending Unreserved Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

The 2012 Seattle Public Library Levy (18100)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 0 | 1,032 | 4,963 | 2,549 | 3,430 | 3,861 | 2,519 |
| Beginning 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 Camera Fund (18500)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | - | - | - | 2,441 | 21 | 52 | 122 |
| Accounting Adjustments | - | - | - | - | - | - | - |
| 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 | 1,232 | 1,201 | 1,201 | 1,201 |
| Capital Improvement Program | | 6,599 | 2,000 | 7,292 | 5,016 | 4,409 | 3,991 |
| Camera Operations, Administration, and Enforcement | | 1,531 | 1,076 | 2,238 | 2,238 | 2,238 | 2,238 |
| 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 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 564 | 6 | 6 | 0 | 0 | 0 | (0) |
| Accounting Adjustments | 0 | - | - | - | - | - | - |
| 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) |

Notes

1) The total revenue and expenditures should match totals in Summit; however, departments can describe the detail revenue and expenditures as they prefer.

See CBO website for 2013 actual revenue and expenditures for your fund under Financial Plan Reference Materials

Fire Facilities Levy (Fund 34440)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 26,809 | 16,048 | 16,771 | 8,217 | 422 | - | - |
| Accounting Adjustments | - | - | - | - | - | - | - |
| 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) | - | - |
| 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)

| | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 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 | 1,038,732 | 1,160,543 | 1,165,467 | 1,231,540 | 1,284,122 | 1,205,043 | 1,198,673 |
| 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 |
| Expenditures | (1,049,926) | (1,233,353) | (1,227,443) | (1,155,721) | (1,333,848) | (1,179,362) | (1,138,885) |
| 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 |
| Ending Cash Balance | 420,807 | 347,997 | 358,831 | 434,650 | 384,925 | 410,606 | 470,394 |
| <i>Revenues minus expenditures</i> | <i>(11,194)</i> | <i>(72,810)</i> | <i>(61,976)</i> | <i>75,819</i> | <i>(49,725)</i> | <i>25,681</i> | <i>59,788</i> |
| Reserves | (227,038) | (173,912) | (243,178) | (339,450) | (273,622) | (333,617) | (376,619) |
| 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) |
| Operating Contingency Reserve | - | - | - | - | - | - | - |
| Rate Stabilization Account | (109,986) | (93,868) | (112,588) | (114,209) | (115,922) | (117,661) | (119,426) |
| 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 Adopted 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 Adopted | 2016 Endorsed | 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 | Adopted | Endorsed | Projected | Projected |
| OPERATING CASH | | | | | | | |
| Beginning Operating Cash Balance | 12,373 | 7,590 | 29,046 | 33,342 | 8,795 | 9,169 | 9,475 |
| Sources | | | | | | | |
| <u>Income Statement Items (in order of IS)</u> | | | | | | | |
| 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 | | | | | | | |
| <u>CIP</u> | | | | | | | |
| 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 |
| <u>O&M</u> | | | | | | | |
| 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 |

2015 Adopted Financial Plan¹
Water Fund (43000) (cont'd.)

| Amounts in \$1,000s | 2013 Actual | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| CONSTRUCTION FUND | | | | | | | |
| Beginning Construction Fund Balance | 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 |
| Ending Construction Fund Balance | 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) |
| Total Reserves | (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% |
| | <u>Target</u> | | | |
| 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 5.0 ccf figure.

Drainage and Wastewater Fund (44010)

| Amounts in \$1,000s | 2013 | 2014 | 2014 | 2015 | 2016 | 2017 | 2018 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Adopted | Revised | Adopted | Endorsed | Projected | Projected |
| OPERATING CASH | | | | | | | |
| Beginning Operating Cash Balance | 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) | 1,144 | 1,321 | 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 | 397,256 | 414,557 | 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 | 5,661 | (2,946) | 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 |

2015 Adopted Financial Plan¹
Drainage and Wastewater Fund (44010) (cont'd.)

| Amounts in \$1,000s | 2013 Actual | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| CONSTRUCTION FUND | | | | | | | |
| Beginning Construction Fund Balance | 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 |
| Ending Construction Fund Balance | 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) |
| Total Reserves | (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 |
| | Target | \$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 (Fund 45010)

| Amounts in \$1,000s | 2013 Actual | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| OPERATING CASH | | | | | | | |
| Beginning Operating Cash Balance | 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) | (148,307) | (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) | (185,716) | (190,288) | (195,834) |
| Total Uses | (174,205) | (204,391) | (204,391) | (233,072) | (214,171) | (208,700) | (201,010) |
| Adjustments | (4,607) | (7,606) | 13,833 | 1,886 | (12,041) | 383 | (2,918) |
| Ending Operating Cash Balance | 21,000 | 24,936 | 30,518 | 31,601 | 6,433 | 5,893 | 6,260 |

2015 Adopted Financial Plan
Solid Waste Fund (Fund 45010) (cont'd.)

| Amounts in \$1,000s | 2013 Actual | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| CONSTRUCTION FUND | | | | | | | |
| Beginning Construction Fund Balance | 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 |
| Ending Construction Fund Balance | (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) |
| Total Reserves | (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 |
| | 20 days contract | | | | | |
| Year End Cash Balance | costs | \$21,000 | \$24,936 | \$30,518 | \$31,601 | \$6,433 |
| | Target | \$5,200 | \$5,339 | \$5,165 | \$5,283 | \$5,368 |
| | \$2.5M (in 2003 \$) | | | | | |
| Cash Financing of CIP | 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 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | (4,353) | (7,166) | (7,366) | (8,773) | (10,700) | (12,894) | (15,363) |
| Accounting Adjustments | (751) | | | | | | |
| 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 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | - | 50 | 22 | 9 | 3 | 13 | 28 |
| Accounting Adjustments | (0) | | | | | | |
| 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 | - | - | - | - |
| 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 |

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

Finance and Administrative Services Fund (Fund 50300*)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 98,085 | | 40,916 | 31,430 | 23,372 | 15,122 | 22,387 |
| Accounting Adjustments | (62,170) | | | | | | |
| Beginning Fund Balance | 35,915 | 26,543 | 40,916 | 31,430 | 23,372 | 15,122 | 22,387 |
| Revenues | | | | | | | |
| Interfund - Capital Improvements (CIP subfund 50390)** | 2,170 | 5,859 | 5,859 | 3,720 | 3,742 | 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 | 134,970 | 142,500 | 158,519 | 163,071 |
| External Revenues | 10,241 | 9,650 | 9,254 | 9,913 | 9,973 | 10,322 | 10,683 |
| Total Revenues | 155,398 | 170,028 | 169,857 | 175,461 | 182,979 | 200,042 | 205,924 |
| 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) | (5,943) | (5,929) | (6,133) | (6,344) |
| 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) | (3,720) | (3,742) | (3,500) | (3,500) |
| Total Expenditures | (150,397) | (179,093) | (179,343) | (183,518) | (191,230) | (192,777) | (201,404) |
| Ending Fund Balance | 40,916 | 17,478 | 31,430 | 23,372 | 15,122 | 22,387 | 26,907 |
| Reserves | | | | | | | |
| Continuing Appropriations | 8,294 | | | | | | |
| Fleets Acquisition Capital Reserve | 17,297 | 17,404 | 13,697 | 13,988 | 10,445 | 14,371 | 15,649 |
| Planning Reserve | | | | 1,433 | 4,674 | 7,916 | 11,158 |
| Total Reserves | 25,591 | 17,404 | 13,697 | 15,421 | 15,119 | 22,287 | 26,807 |
| Ending Unreserved Fund Balance | 15,325 | 74 | 17,733 | 7,951 | 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 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted ¹ | 2016 Endorsed ¹ | 2017 Projected ¹ | 2018 Projected ¹ |
|--|-----------------|-----------------|-----------------|------------------------------|-------------------------------|--------------------------------|--------------------------------|
| Beginning Budgetary Fund Balance | 45,875 | 18,985 | 24,625 | 25,391 | 13,026 | 13,501 | 15,201 |
| Accounting Adjustments ² | -20,179 | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | 25,696 | 18,985 | 24,625 | 25,391 | 13,026 | 13,501 | 15,201 |
| Revenues | | | | | | | |
| Grant Revenues | 782 | 0 | 253 | 0 | 0 | 0 | 0 |
| Cable Fund Revenues | 8,447 | 8,710 | 8,710 | 8,294 | 8,296 | 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 |
| Special One-Time Revenues | 0 | 0 | 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 | 70,290 | 67,422 | 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 | -7,970 | -7,818 | -8,011 | -8,290 |
| Total Expenditures | -54,146 | -79,589 | -84,782 | -82,655 | -66,947 | -68,686 | -71,009 |
| Ending Fund Balance | 24,625 | 23,586 | 25,391 | 13,026 | 13,501 | 15,201 | 16,455 |
| 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 Revenue 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 | 430 | 464 | 508 | 12 |

Assumptions:

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

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

³ 2014 Adopted = 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 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 13,007 | 12,246 | 12,918 | 13,985 | 14,567 | 15,180 | 15,827 |
| Accounting Adjustments | 122 | | | | | | |
| 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 | 17,312 | 17,476 | 17,530 | 17,616 |
| Fire Insurance Premium Tax | 911 | 948 | 1,007 | 925 | 944 | 962 | 982 |
| Medicare Rx Subsidy Refund | 0 | 325 | 367 | 350 | 350 | 350 | 350 |
| Actuarial Account Interest | 53 | 97 | 0 | 0 | 0 | 0 | 0 |
| Return on Actuarial Account Investments | 0 | 0 | 551 | 581 | 613 | 647 | 683 |
| Total Revenues | 17,987 | 19,418 | 19,972 | 19,168 | 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) | (10,650) | (10,950) | (11,191) | (11,470) |
| Pension Benefits Paid | (7,653) | (8,000) | (7,550) | (7,282) | (7,164) | (6,984) | (6,797) |
| Administration | (638) | (605) | (640) | (640) | (640) | (653) | (666) |
| Total Expenditures | (18,199) | (19,320) | (18,905) | (18,587) | (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 | 0 | 0 | 0 | 0 | 0 | 0 |

Police Pension and Relief Fund (60400)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 4,298 | 1,714 | 2,874 | 2,912 | 2,912 | 2,912 | 2,912 |
| Accounting Adjustments | | | | | | | |
| 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 | 20,279 | 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 | 20,396 | 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) | (12,690) | (12,850) | (13,000) | (13,970) |
| Pension Benefits Paid | (8,510) | (7,500) | (7,500) | (7,153) | (6,990) | (6,770) | (6,530) |
| Administration | (518) | (568) | (525) | (536) | (546) | (557) | (568) |
| Total Expenditures | (21,017) | (20,833) | (20,795) | (20,396) | (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 | 0 | 0 | 0 | 0 | 0 | 0 |

Municipal Arts Fund (62600)

| Amounts in \$1,000s | 2013 Actuals | 2014 Adopted | 2014 Revised | 2015 Adopted | 2016 Endorsed | 2017 Projected | 2018 Projected |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-------------------|-------------------|
| Beginning Fund Balance | 6,575 | 4,525 | 5,788 | 4,960 | 5,733 | 6,227 | 6,621 |
| Accounting Adjustments | - | - | - | - | - | - | - |
| 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 | 5,788 | 4,884 | 4,960 | 5,733 | 6,227 | 6,621 | 6,912 |
| 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 |