

BUDGET MANAGEMENT REPORT QUARTER 4, 2017



King County

**KING COUNTY
OFFICE OF PERFORMANCE, STRATEGY
AND BUDGET**

Budget Management Report

Quarter 4, 2017

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1	Summary of 2017-2018 General Fund (10) Financial Plan (in millions)							
2	Summary includes Inmate Welfare (16) and Goat Hill Garage Operations (1415) subfunds as reported in CAFR							
3								
4		2015-2016	2017-2018	2017-2018	2017-2018	2017-2018	2019-2020	2021-2022
5		Actuals¹	Adopted Budget²	Current Budget²	Biennial-to-Date	Estimated	Projected	Projected
6					Actuals			
6	BEGINNING FUND BALANCE	83.1	66.3	105.1	105.1	105.1	94.5	77.5
8	REVENUES³							
9	Property Tax ⁴	653.5	683.5	690.4	341.1	690.4	719.2	751.2
10	Sales Tax ⁵	246.3	272.8	271.5	131.8	271.5	296.6	306.6
11	Intergovernmental Receipts	205.4	197.2	209.7	107.3	209.7	217.0	229.2
12	Federal and State Revenue	43.0	43.4	42.1	20.9	42.1	42.4	42.4
13	Fines, Fees, Transfers	64.8	79.1	75.8	32.0	75.8	84.8	86.0
14	Charges for Services	262.2	303.5	298.1	142.2	298.1	311.7	329.3
15	Other Taxes	70.4	65.5	67.6	34.6	67.6	67.1	68.4
16	Interest		5.6	7.6	3.8	7.6	9.9	12.1
18	General Fund Revenues	1,545.5	1,650.6	1,662.9	813.7	1,662.9	1,748.5	1,825.2
20	EXPENDITURES							
21	Operating Expenditures ⁶	(1,474.9)	(1,601.5)	(1,601.5)	(778.0)	(1,589.1)	(1,734.7)	(1,839.2)
22	CIP Expenditures ⁷	(12.8)	(10.7)	(10.7)	(6.0)	(11.2)	(3.0)	(4.0)
23	Debt Service ⁸	(44.4)	(55.5)	(55.5)	(28.9)	(55.5)	(60.1)	(71.5)
24	Supplementals/Carryover/Reappropriations	0.0	0.0	(38.2)	0.0	(39.7)	0.0	0.0
26	Underexpenditures ⁹	0.0	20.0	20.0	0.0	22.0	32.2	32.4
28	General Fund Expenditures	(1,532.1)	(1,647.7)	(1,685.9)	(813.0)	(1,673.5)	(1,765.5)	(1,882.3)
30	Other Fund Transactions ¹⁰	8.6	0.0	0.0	0.0	0.0	0.0	0.0
32	Ending Fund Balance	105.1	69.1	82.0	105.8	94.5	77.5	20.3
34	DESIGNATIONS AND SUBFUNDS¹¹							
35	Designations	(11.6)	(5.2)	(5.1)	(9.1)	(5.1)	(5.1)	(5.1)
36	Subfund Balances	(3.8)	(3.0)	(3.0)	(3.0)	(3.0)	(2.3)	(1.6)
37	EXPENDITURE RESERVES							
38	Carryover and Reappropriation	(13.2)	0.0	(12.0)	0.0	(12.0)	(12.2)	(12.4)
39	CIP Capital Supplemental Reserve	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40	Credit Rating Reserve ¹²	0.0	(1.3)	(1.3)	(0.6)	(1.3)	(2.5)	(3.7)
41	Executive Contingency	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)
42	South Park Bridge Post Annexation Operations ¹³	0.0	(1.0)	(1.0)	(1.0)	(1.0)	(3.0)	(5.0)
43	Risk Reserve ¹⁴	(19.7)	(10.9)	(20.7)	(20.7)	(20.7)	(16.2)	(17.5)
45	Reserves	(48.4)	(21.4)	(43.1)	(34.4)	(43.1)	(41.3)	(45.3)
47	Ending Undesignated Fund Balance¹⁵	56.7	47.8	38.9	71.4	51.3	36.1	(25.0)
49	6% Undesignated Fund Balance Minimum	36.0	38.2	38.5	38.5	38.5	40.2	42.0
51	Over/(Under) 6% Minimum	20.7	9.6	0.4	32.3	12.8	(4.1)	(67.0)
53	Over/(Under) 7.5%	11.7	0.0	(9.2)	22.6	3.2	(14.2)	(77.5)
55	Over/(Under) 8.0%	8.7	(3.2)	(12.4)	19.4	0.0	(17.5)	(81.0)
57	Rainy Day Reserve	20.4	20.4	20.4	20.5	25.2	25.4	25.5

Financial Plan Q4 2017 Financial Monitoring
Recorder's Operation and Maintenance / 000001090

Category	2015-2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to- Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	2,114,273	1,506,198	1,839,507	1,839,507	1,839,507	1,867,810	1,042,543
Revenues							
Document Preservation	984,993	1,070,193	1,070,193	547,290	1,094,580	1,070,193	1,070,193
Recording Fee Surcharge	1,988,755	2,082,688	2,082,688	939,745	1,879,490	2,082,688	2,082,688
Investment Interest less Service Fee	26,270	8,344	8,344	18,951	36,007	10,000	10,000
Other Revenue	22,167	9,000	9,000	3,453	6,906	9,000	9,000
Real Estate Property Tax Admin. Assistance Account (REPTAAA) ⁷	549,249	440,016	440,016	280,630	440,016	440,016	440,016
Total Revenues	3,571,434	3,610,241	3,610,241	1,790,069	3,456,999	3,611,897	3,611,897
Expenditures							
Wages, Benefits and Retirement	(1,147,671)	(1,253,390)	(1,253,390)	(560,813)	(1,121,626)	(1,297,547)	(1,376,697)
Direct Services	(326,089)	(885,657)	(885,657)	(113,693)	(227,386)	(885,658)	(938,797)
Intergovernmental Services	(1,429,864)	(1,876,159)	(1,876,159)	(928,882)	(1,857,764)	(2,031,880)	(2,153,793)
Transfers to Other Funds ⁸	(939,176)	(221,920)	(221,920)	(110,960)	(221,920)	(222,079)	(222,079)
Total Expenditures	(3,842,800)	(4,237,126)	(4,237,126)	(1,714,348)	(3,428,696)	(4,437,164)	(4,691,367)
Estimated Underexpenditures							
Other Fund Transactions							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	1,842,907	879,313	1,212,622	1,915,228	1,867,810	1,042,543	(36,927)
Reserves⁹							
Expenditure Reserve (s)							
Cash Flow Reserve(s)	(100,000)	(100,000)					
Rate Stabilization Reserve(s)							
Rainy Day Reserve (60 days)	(283,705)	(291,833)	(291,833)	(291,833)	(291,833)	(306,425)	(321,746)
Total Reserves	(383,705)	(391,833)	(291,833)	(291,833)	(291,833)	(306,425)	(321,746)
Reserve Shortfall	-	-	-	-	-	-	358,673
Ending Undesignated Fund Balance	1,459,202	487,480	920,789	1,623,395	1,575,977	736,118	-

Financial Plan Notes

¹ 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2017-2018 Adopted Budget is based on ordinance 17941.

³ 2017-2018 Current Budget is the same as adopted.

⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 2/2/2018, using EBS GL_10 and BI Insights.

⁵ 2017-2018 Estimated reflects revenue and expenditure estimates from OEFA and BFPA guidance.

⁶ Outyear projections reflect revenue and expenditure estimates from OEFA and BFPA guidance.

⁷ Real Estate Excise Tax (REET) Electronic Technology funding source ended July 2010. eREET funding resumed Jan 1, 2014. The funds collected are designated to support the maintenance and operation of an annual revaluation (eReVal Technology Reserve) system for property tax valuation (Assessor); and maintenance and operation of an electronic processing and reporting system (eREET Technology Reserve) for real estate excise tax affidavits (RALS-Recorder's Office). These funds are split 50/50 to each of the two above noted systems.

⁸ Transfers to other funds in 15-16 includes the following: \$336,742 to the Assessor, \$2,448 to KCIT CIP, and \$599,996 to the Records & Licensing Software Application (Anthem) Replacement Project. In 2017-2018, the transfer is \$220,000 Assessments and \$1,920 to KCIT.

⁹ Cash Flow Reserve: Sets aside fund balance to offset fluctuations in revenue/expenditures that result in periods of negative fund balance. This reserve will help avoid negative fund balances that would require interfund loaning at an increased cost to the Recorder's O&M Fund. Note, however, that this reserve was eliminated per PSB and RALS agreement during Q4 2016 monitoring. Rainy Day Reserve has been established and is based on 60 days of operating expenditures (excluding capital outlay and contingencies).

¹⁰ This plan was updated by Andrew Cronholm on 2/2/2018 in preparation for Q4 2017 financial monitoring.

**Financial Plan 2017 Q4 Monitoring
MIDD/ 000001135**

Category	2015-2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to-Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	16,257,983	11,869,049	15,674,183	15,674,183	15,674,183	19,762,708	22,787,188
Revenues							
Local	119,406,150	133,955,400	132,912,892	63,641,521	132,912,892	147,694,172	159,723,733
Other	401,527	117,953	117,953	73,205	117,953	124,794	132,532
Total Revenues	119,807,677	134,073,353	133,030,845	63,714,726	133,030,845	147,818,966	159,856,265
Expenditures							
Salaries, Wages & Benefits	(23,802,164)	(20,783,042)	(20,783,042)	(8,555,221)	(20,783,042)	(22,279,421)	(23,638,466)
Supplies and Other	(106,454)	(166,213)	(166,213)	(58,634)	(166,213)	(175,355)	(185,350)
Contracted Services	(80,130,061)	(86,845,403)	(89,777,457)	(40,279,485)	(81,879,777)	(94,715,217)	(100,113,985)
Intergovernmental Services	(7,195,623)	(5,355,312)	(5,355,312)	(1,656,505)	(5,355,312)	(5,724,829)	(6,068,318)
Interfund Transfers	(9,157,175)	(20,757,976)	(20,757,976)	(10,184,151)	(20,757,976)	(21,899,665)	(23,147,946)
Total Expenditures	(120,391,477)	(133,907,946)	(136,840,000)	(60,733,996)	(128,942,320)	(144,794,486)	(153,154,064)
Estimated Underexpenditures							
Other Fund Transactions							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	15,674,183	12,034,456	11,865,028	18,654,913	19,762,708	22,787,188	29,489,389
Reserves							
Revenue Reserves ⁷	(6,268,823)						
Services Stabilization Reserve ⁸	(895,000)						
Emerging Issues Reserve ⁹	-	(1,316,000)	(1,014,000)	(1,014,000)	(1,014,000)		
Reappropriation Reserve ¹⁰	(2,455,000)	(2,455,000)					
Medicaid Reconciliation Reserve ¹¹			(300,000)	(300,000)	(300,000)		
Reserve for 2016 invoices and Intensive Case Management ¹²			(802,915)	(275,000)			
Reserve for System Incentives and Core Services ¹³					(8,700,541)	(8,700,541)	(8,700,541)
Rainy Day Reserve (60 days) ¹⁴	(4,554,134)	(11,158,996)	(11,403,333)	(11,403,333)	(10,745,193)	(12,066,207)	(12,762,839)
Total Reserves	(14,172,957)	(14,929,996)	(13,520,248)	(12,992,333)	(20,759,734)	(20,766,748)	(21,463,380)
Reserve Shortfall	-	2,895,540	1,655,221	-	997,027	-	-
Ending Undesignated Fund Balance	1,501,226	-	-	5,662,579	-	2,020,439	8,026,009

Financial Plan Notes

¹ 2015-2016 Actuals reflect year end information as of 12/31/2016 from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2017-2018 Adopted Budget reflects the council approved budget per ordinance 18409.

³ 2017-2018 Current Budget reflects the council approved budget per ordinance 18409 and 2017 supplemental per ordinance 18544. Also reflects November 2017 council ordinance 18602 to add one-time funding of \$102,000 to District Court MIDD for Community Court Planning, \$200,000 to DCHS MIDD for Safe Places. Revenues reflect August 2017 OEFA forecast (not updated in EBS).

⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2017, using EBS report GL10, run 1/29/2018.

⁵ 2017-2018 Estimated is adjusted for the recently approved supplemental and reflects updated revenue forecast per the August 2017 OEFA.

⁶ Out year projections assume revenue growth per August 2017 OEFA forecasts and King County Office of Performance, Strategy and Budget planning assumptions. We have applied the October 2017 PSB biennial planning assumptions to Blended Labor (19-20, 7.2%); (21-22, 6.1%); Internal Service Rates (19-20, 6.9%), (21-22, 6.0%), Supplies, Contracted Services & Interfund Transfers (19-20, 5.5%, 5.7%); (21-22, 5.7%).

⁷ Revenue Reserve is equal to 5.25% of MIDD tax receipts. In 2017-2018 the fund switched to a 60 day expenditure reserve (see also footnote 14).

⁸ The Services Stabilization Reserve was designated to fund MIDD 1 services during transition to MIDD 2 to avoid service disruptions for vulnerable populations.

⁹ Funding in the Emerging Issues Reserve will be appropriated by Council on an as-needed basis through the supplemental process. The Emerging Issues Reserve was reduced to reflect the November supplemental ordinance 18602 adding one-time funding of \$102,000 to District Court MIDD for Community Court Planning and \$200,000 to DCHS MIDD for Safe Places.

¹⁰ The Reappropriation Reserve sets aside unspent dollars from council approved supplemental requests approved in 2016 to be fully expended in 2017. These requests were approved in ordinance 18544 and are now shown as an increase to the current budget.

¹¹ A Medicaid Reconciliation Reserve has been created for initiatives with a lower Medicaid proportion than formally budgeted.

¹² Reserve for 2016 invoices received in 2017 and for Intensive Case Management in 2018.

¹³ Reserve to create an incentive pool to be used for system wide value based purchasing incentives. In addition, due to the uncertainty around Medicaid rates, these funds may be utilized to maintain core services.

¹⁴ The Rainy Day Reserve is to provide a 60 day expenditure reserve in case operations are reduced or closed down.

¹⁵ This plan was updated by DCHS staff on 1/29/2017 for Q4 2017 Financial Monitoring.

**2017-2018 Revised Financial Plan--Q4 2017 Monitoring
Shared Services Operating Fund /000001210**

Category	2015-2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to-Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ³	2021-2022 Projected ³
Beginning Fund Balance ¹	189,175	200,122	384,221	384,221	384,221	215,564	161,752
Revenues							
WTD Operating ⁴	27,171,473	30,291,292	30,291,292	14,839,382	30,291,292	32,139,061	34,388,795
Local Hazardous Waste	11,118,717	12,982,655	12,982,655	5,578,630	12,982,655	13,774,597	14,738,819
Surface Water Management Fee	13,487,336	15,147,638	15,147,638	7,574,689	15,147,638	16,071,644	17,196,659
Flood Control District	3,267,464	4,369,623	4,369,623	1,329,968	4,369,623	4,636,170	4,960,702
Noxious Weeds	797,334	897,733	897,733	456,480	897,733	952,495	1,019,169
Lake Geneva Lake Mgmt. District	-	28,403	28,403	5,275	28,403	28,522	28,522
Other Revenue ⁵	8,184,592	8,921,867	8,921,867	4,293,035	8,921,867	9,466,101	10,128,728
Total Revenues	64,026,916	72,639,211	72,639,211	34,077,459	72,639,211	77,068,589	82,461,394
Expenditures							
WLRD Administration	(18,992,174)	(22,437,836)	(22,437,836)	(9,855,219)	(22,213,458)	(23,806,544)	(25,473,002)
Environmental Lab	(20,229,655)	(22,691,890)	(22,691,890)	(10,931,814)	(22,691,890)	(24,076,095)	(25,761,422)
Local Hazardous Waste	(9,806,723)	(11,401,829)	(11,401,829)	(4,766,250)	(11,401,829)	(12,097,341)	(12,944,154)
Science and Technical Services	(8,513,260)	(10,043,282)	(10,043,282)	(5,277,459)	(10,043,282)	(10,655,922)	(11,401,837)
Lake Geneva Lake Mgmt. District	-	(28,403)	(28,403)	(5,275)	(28,403)	(22,422)	(22,422)
Regional Services	(6,290,057)	(6,429,006)	(6,429,006)	(2,910,303)	(6,429,006)	(6,821,175)	(7,298,658)
Total Expenditures	(63,831,870)	(73,032,246)	(73,032,246)	(33,746,320)	(72,807,868)	(77,479,499)	(82,901,495)
Estimated Underexpenditures ⁶		224,378	224,378			357,098	382,095
Other Fund Transactions							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance ⁷	384,221	31,465	215,564		215,564	161,752	103,746
Reserves							
Expenditure Reserve (s) ⁸	(384,221)	(31,465)	(31,465)		(215,564)	(161,752)	(103,746)
Total Reserves	(384,221)	(31,465)	(31,465)	-	(215,564)	(161,752)	(103,746)
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	-	-	184,099	-	-	-	-

Financial Plan Notes (samples below)

¹ Beginning Balance is consistent with the Finance reported fund balance and the EBS GL-30. 2015 Actuals and 2016 Actuals through Adj-2016 using the GL_10 2/6/2018.

² 2017-2018 Adopted Budget is consistent with expenditure and revenue data from Hyperion and Ordinance 18409.

³ Out year projections assume expenditure growth of 6.1% in 2019-20 and 7.0% in 2021-2022 for internal revenue sources. Lake Geneva Lake Mgmt. District is based on LMD planning documents. Other Revenue is increased by 6.1% in 2018-2019 and 7.0% in 2021-2022 per PSB guidance using the GWI and Step assumption. Division cost allocation is adjusted so that the revenues recover full costs in the out years.

⁴ Revenue from the Wastewater Treatment Division is for the Science Section and Environmental Lab and is based on the level of services that the Division requests from WLRD.

⁵ Other revenue includes federal and state grants, contracts for services with other jurisdictions and from internal transfers from other county agencies

⁶ Underexpenditure assumption is 1% of the WLR Administration based on historical activity. In 2017-2018 Estimated this is included within the WLR Administration line item. This is revised through the biennium.

⁷ The Shared Services Fund does not have a minimum fund balance requirement. The fund operates on a reimbursement basis for services provided to County agencies and outside

⁸ Fund balance remaining at the end of a biennium is reserved and used to offset future division overhead rates

⁹ This plan was updated by Kerry Thrasher on February 12, 2018

2017-2018 Adopted Financial Plan
Surface Water Management Operating Fund / 000001211

Category	2015/2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to- Date Actuals ⁴	2017-2018 Estimated ⁴	2019-2020 Projected ⁵	2021-2022 Projected ⁵
Beginning Fund Balance	8,243,227	4,932,364	7,922,842	7,922,842	7,922,842	6,330,138	3,662,674
Revenues							
SWM Fees	51,183,912	66,682,741	66,682,741	33,941,819	68,081,461	66,578,350	58,040,271
General Fund	1,700,000	1,700,000	1,700,000	850,000	1,700,000	1,798,600	1,910,113
Other Revenues	2,042,397	2,041,055	2,041,055	1,594,178	2,041,055	2,159,436	2,293,321
Total Revenues	54,926,308	70,423,796	70,423,796	36,385,997	71,822,516	70,536,386	62,243,705
Expenditures							
Expenditures	(39,995,778)	(48,276,565)	(48,628,366)	(23,878,908)	(48,628,366)	(53,271,105)	(55,625,556)
CIP Transfer	(8,874,000)	(11,892,509)	(12,445,133)	(5,755,997)	(12,445,133)	(14,559,599)	(15,462,294)
CIP Debt Service	(4,349,600)	(3,288,762)	(3,288,762)	(2,354,199)	(3,288,762)	(2,961,800)	(2,280,250)
Asset Management for Roads	(1,000,000)	-	-	-	-	-	-
T/T Roads	(1,027,315)	(7,689,959)	(9,052,959)	(4,415,501)	(9,052,959)	(2,944,057)	(2,198,155)
Roads Carryover from 2016	-	-	-	-	-	-	-
Total Expenditures	(55,246,693)	(71,147,795)	(73,415,220)	(36,404,605)	(73,415,220)	(73,736,561)	(75,566,255)
Estimated Underexpenditures⁶					-	532,711	556,256
Other Fund Transactions							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	7,922,842	4,208,365	4,931,418	7,904,234	6,330,138	3,662,674	(9,103,620)
Reserves							
SWM Rate Reserve	(3,622,844)	(275,939)	(2,287,341)	(2,287,341)	(3,686,061)	(712,986)	-
Roads Transfer CIP Reserve ⁷	(2,000,000)	(1,288,349)	-	-	-	-	-
Rainy Day Reserve (30 days) ⁸	(2,378,403)	(2,644,077)	(2,644,077)	(2,644,077)	(2,644,077)	(2,949,688)	(3,057,004)
Total Reserves	(8,001,247)	(4,208,365)	(4,931,418)	(4,931,418)	(6,330,138)	(3,662,674)	(3,057,004)
Reserve Shortfall	78,405	-	-	-	-	-	12,160,624
Ending Undesignated Fund Balance	-	-	-	2,972,816	-	-	-

Financial Plan Notes

¹ 2015-2016 Estimated reflects actual expenditures from EBS GL010 and beginning fund balance is from EBS GL30.

² 2017-2018 Adopted Budget is based on Ordinance 18409.

³ 2017-2018 Current Budget reflects data from EBS GL10.

⁴ 2017-2018 Biennial-to-Date data actuals reflect data from EBS GL10 as of 02/09/2018 plus \$100k of expenditures for an unbudgeted labor-related expense.

⁵ 2019-20 and 2021-22 biennial projections are based on the following assumptions for expenditures and revenues:

Revenues

Revenue estimates are as of 2/6/18. SWM revenues are estimated at the \$240.44 rate and include the following annexation assumptions from PSB: Duwamish/Sliver 1/1/17; North Highline 1/1/20; West Hill 1/1/20; East Federal Way 1/1/20. General Fund and Other Revenues reflect inflationary increases of 5.8% in 2019-2020 and 6.2% in 2021-2022 per PSB's assumptions for general inflation.

Expenditures

Expenditure forecasts are not changed from the Q2 2017 update. Operating expenditures reflects inflationary increases of 5.8% in 2019-20 and 6.2% in 2021-2022 per PSB's assumptions for general inflation, and reductions for North Highline, West Hill and East Federal Way annexations direct services. CIP Transfer reflects forecasted increase by CIP budget, including a 6.2% inflationary adjustment in 2021-22. CIP Debt Service on 2014 bond issuance reflects full debt amortization commencing in 2017. T/T Roads reflects reduction of one-time \$4 million transfer in 2019, and decrease annually starting in 2020 to match their decreased fee with the projected annexations.

⁶ Under-expenditure assumptions for budget are usually calculated at 1 to 1.5% of estimated SWM revenues.

⁷ The Roads Transfer CIP Reserve is estimated to be the amount of Roads transfer not spent. \$2 million of this transfer was appropriated in the 2017-2018 Budget ordinance and the remaining balance was appropriated in a supplemental budget request in 2017-2018. Assumed to be expended by the end of the 2017-18 biennium.

⁸ Rainy Day Reserves reflects a 30-day reserve based on annual estimated SWM fund expenditures, excluding transfers to Roads.

Financial Plan Q4 2017 Financial Monitoring
Regional Animal Services of King County Operating Fund /000001431

Category	2015-2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to- Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	936,937	663,374	907,501	907,501	907,501	1,709,827	975,990
Revenues							
Pet Licensing Revenue	5,890,376	6,073,416	6,073,416	3,115,881	5,941,761	6,060,596	6,181,808
Animal Business Licensing	2,630	3,000	3,000	850	1,700	3,000	3,060
Pet Licensing Late Fees	119,625	160,000	160,000	88,930	160,000	163,200	166,464
Civil Penalties/Pet License Fines	287,244	220,000	220,000	267,423	220,000	224,400	228,888
Animal Adoption Fees	232,793	150,000	150,000	150,479	275,000	153,000	156,060
City Reimbursement for RASKC Services	1,367,014	1,658,000	1,658,000	785,986	1,658,000	1,740,900	1,775,718
City Rebate	(28,269)	(12,000)	(12,000)	(29,658)	(29,658)	(12,000)	(12,000)
Enhanced Services ⁷	0	511,226	511,226	-	-	511,226	511,226
Other Misc. Fees	137,170	240,800	240,800	103,273	206,547	245,616	245,616
Other Financing Sources (General Fund Transfer)	5,262,000	5,090,441	5,090,441	2,538,448	5,076,896	5,090,441	5,090,441
Contribution Animal Bequest Fund (Donations)	280,000	380,000	380,000	149,865	380,000	380,000	380,000
Total Revenues	13,550,583	14,474,883	14,474,883	7,171,476	13,890,246	14,560,379	14,727,281
Expenditures							
Wages, Benefits and Retirement	(7,908,565)	(8,926,913)	(8,926,913)	(4,086,959)	(8,173,918)	(9,266,773)	(9,972,800)
Capital	(216,196)	(60,000)	(60,000)	-	(60,000)	(60,000)	(80,000)
Direct Services	(1,561,468)	(2,244,064)	(2,244,064)	(851,747)	(1,703,494)	(2,244,064)	(2,344,064)
Intergovernmental Services	(3,186,452)	(3,414,517)	(3,414,517)	(1,575,254)	(3,150,508)	(3,723,379)	(3,823,379)
Total Expenditures	(12,872,681)	(14,645,494)	(14,645,494)	(6,513,960)	(13,087,920)	(15,294,216)	(16,220,243)
Estimated Underexpenditures							
Other Fund Transactions							
GF Refund ⁸	(750,000)	-	-	-	-	-	-
Total Other Fund Transactions	(750,000)	-	-	-	-	-	-
Ending Fund Balance	864,839	492,763	736,890	1,565,017	1,709,827	975,990	(516,972)
Reserves⁹							
Cash Flow Reserve(s)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Total Reserves	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Reserve Shortfall	-	-	-	-	-	-	666,972
Ending Undesignated Fund Balance	714,839	342,763	586,890	1,415,017	1,559,827	825,990	-

Financial Plan Notes (samples)

¹ 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2017-2018 Adopted Budget is based on ordinance 18409.

³ 2017-2018 Current Budget is the same as adopted; no supplemental or revenue changes included.

⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 02/01/2018, using BI Insights and Discoverer.

⁵ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 02/01/2018.

⁶ Outyear projections are based on growth assumptions provided by PSB and/or OEFA, as well as the RASKC Financial Model, created as part of the business planning process for the 2019-2020 budget.

⁷ Enhanced Services to contract cities are outside the base service offerings provided by the master interlocal agreement (ILA). PSB and RALS assume some revenue (and corresponding expenditures) from Enhanced Service requests. These are currently no requests for Enhanced Services in 2017-2018, therefore there we are not estimating for any revenues or expenditures. Lack of these expenditures is one driver for typical fund underexpenditure.

⁸ Other fund transactions include a one-time fund balance reduction related to underspent General Fund support during 2013-2015.

⁹ Cash Flow Fund Balance Reserve sets aside fund balance to offset fluctuations in revenue/expenditures that result in periods of negative fund balance. This reserve will help avoid negative fund balances that would require interfund loaning at an increased cost to the Animal Services Fund. The current reserve estimate functions as a placeholder pending further fund balance analysis and data availability.

¹⁰ This plan was updated by Andrew Cronholm on 2/1/2018 in preparation for Q4 2017 financial monitoring. This plan was reviewed by Sean Bouffiu and Norm Alberg on 2/2/2018.

**2017-2018 Adopted Financial Plan
Animal Bequests /000001432**

Category	2015-2016 Actuals¹	2017-2018 Adopted Budget²	2017-2018 Current Budget³	2017-2018 Biennial-to- Date Actuals⁴	2017-2018 Estimated⁵	2019-2020 Projected³	2021-2022 Projected³
Beginning Fund Balance⁴	394,591	415,597	587,812	587,812	587,812	487,812	361,592
Revenues							
Contribution Animal Bequest Fund (Donations) ⁵	236,014	280,000	280,000	189,000	280,000	280,000	280,000
Total Revenues	236,014	280,000	280,000	189,000	280,000	280,000	280,000
Expenditures							
Intergovernmental Services ⁶	(280,000)	(380,000)	(380,000)	(380,000)	(380,000)	(406,220)	(430,593)
Total Expenditures	(280,000)	(380,000)	(380,000)	(380,000)	(380,000)	(406,220)	(430,593)
Estimated Underexpenditures							
Other Fund Transactions⁷							
Due from other funds							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	350,605	315,597	487,812	396,812	487,812	361,592	210,999
Reserves⁸							
Cash Flow Reserve(s)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Reserves	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	250,605	215,597	387,812	296,812	387,812	261,592	110,999

Financial Plan Notes

¹ 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2017-2018 Adopted Budget is based on ordinance 17941.

³ 2017-2018 Current Budget is the same as adopted.

⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 2/6/2018, using EBS GL_10 and BI Insights.

⁵ 2017-2018 Estimated reflects revenue and expenditure estimates from OEFA and BFPA guidance.

⁶ Outyear projections reflect revenue and expenditure estimates from OEFA and BFPA guidance.

⁷ Donations deposited to balance sheet accounts and not in "revenue" accounts.

⁸ Expense is the Regional Animal Services expense (55394) Expense Type to reimburse RASKC for donation supported services (RASKC Cost Center 534010).

⁹ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

¹⁰ Reserve established to avoid periods of negative fund balance and to provide time to adjust expenditures should donations decline.

¹¹ This plan was updated by Andrew Cronholm on 2/7/2018.

Financial Plan (Q4 2017, Monitoring)
Parks and Recreation /000001451

Category	2015-2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to- Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	9,859,629	11,828,906	14,789,916	14,789,916	14,789,916	18,426,846	
Revenues							
Levy Proceeds	65,189,771	69,242,287	69,242,287	34,654,427	70,204,452	37,421,433	
Business Revenue	11,068,970	11,255,835	11,255,835	5,225,435	11,255,835	5,882,422	
Capital Planning and Administration	3,361,020	6,189,967	6,189,967	813,144	1,626,289	900,000	
Levy Administration Fee	342,490	633,837	633,837	292,874	633,837	180,000	
Interest Earnings	105,438	100,000	100,000	157,584	315,169	50,000	
Total Revenues	80,067,690	87,421,926	87,421,926	41,143,464	84,035,582	44,433,855	-
Expenditures							
Parks Operations & Maintenance	(67,505,509)	(80,125,168)	(80,125,168)	(36,999,101)	(80,125,168)	(50,575,455)	
Capital Planning and Administration	(3,361,020)	(6,189,967)	(6,189,967)	(813,144)	(1,626,289)	(900,000)	
Community Partnerships & Grants	(1,825,038)	(1,652,202)	(1,652,202)	(953,482)	(1,652,202)	(841,081)	
WSU Cooperative / 4-H	(199,836)	(200,000)	(200,000)	(107,483)	(200,000)	(100,000)	
Vacancy Contra	-	934,000	934,000	-	934,000	467,000	
Transfer to Capital Fund 3160	(2,246,000)	-	-	-	-	-	
Total Expenditures	(75,137,403)	(87,233,337)	(87,233,337)	(38,873,210)	(82,669,659)	(51,949,536)	-
Estimated Underexpenditures					2,271,007	1,556,018	
Other Fund Transactions⁷							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	14,789,916	12,017,495	14,978,505	17,060,170	18,426,846	12,467,183	-
Reserves							
Expenditure Reserve (s)							
Cash Flow Reserve(s)							
Business Revenue Shortfall ⁸	(1,063,572)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(500,000)	
Rainy Day Reserve (30 days) ⁹	(9,392,175)	(10,904,167)	(10,904,167)	(10,904,167)	(10,904,167)	(11,967,182)	-
Total Reserves	(10,455,747)	(11,904,167)	(11,904,167)	(11,904,167)	(11,904,167)	(12,467,182)	-
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	4,334,168	113,328	3,074,338	5,156,003	6,522,678	-	-

Financial Plan Notes

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¹ 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2017-2018 Adopted Budget is based on ordinance 18409.

³ 2017-2018 Current Budget includes approved supplemental appropriations and the most recent revenue forecasts.

⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2017, using EBS Discoverer report (ran on 1/26/2018)

⁵ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 12/31/2018, and the impact of any proposed, but not approved supplementals.

⁶ Outyear projections assume revenue and expenditure growth based on the 2014-2019 Parks Levy model and the Office of Economic and Financial Analysis's most

⁷ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

⁸ This contingency reserves additional fund balance in the event business revenues do not meet the annual target between 2016-2019.

⁹ The Rainy Day Reserve will equal three-months of budgeted expenditures by the end of the 2014-2019 Levy, in compliance with Motion 13764.

¹⁰ This plan was updated by Myunghee Chung on 1/26/2018.

Financial Plan Q4 2017 Monitoring
2014-2019 Parks, Open Space, and Trails Replacement Levy / 000001453

Category	2015-2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to-Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	1,486,322	371,590	1,285,121	1,285,121	1,285,121	-	-
Revenues							
Levy Proceeds	133,927,832	142,618,674	143,068,485	70,161,195	143,068,485	76,178,051	
Interest Earnings	89,509	50,000	148,000	74,212	148,000	74,000	
Total Revenues	134,017,341	142,668,674	143,216,485	70,235,407	143,216,485	76,252,051	-
Expenditures							
King County Parks Operating Fund	(65,098,592)	(69,242,287)	(69,817,702)	(34,647,664)	(70,227,780)	(37,058,497)	
King County Parks Capital Fund	(49,595,482)	(52,752,365)	(53,190,746)	(26,399,239)	(53,503,165)	(28,233,084)	
Cities within King County	(9,625,598)	(9,873,437)	(9,955,487)	(4,940,500)	(10,013,961)	(5,284,267)	
Woodland Park Zoo	(9,254,944)	(9,923,303)	(10,005,767)	(4,965,452)	(10,064,537)	(5,310,955)	
Levy Administration	(643,926)	(682,450)	(688,121)	(317,182)	(692,163)	(365,247)	
Total Expenditures	(134,218,542)	(142,473,842)	(143,657,823)	(71,270,038)	(144,501,606)	(76,252,051)	-
Estimated Underexpenditures							
Other Fund Transactions							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	1,285,121	566,423	843,783	250,490	-	-	-
Reserves							
Total Reserves	-	-	-	-	-	-	-
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	1,285,121	566,423	843,783	250,490	-	-	-

Financial Plan Notes

¹ 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2017-2018 Adopted Budget is consistent with expenditure and revenue data from Hyperion.

³ 2017-2018 Current Budget includes approved supplemental appropriations and the most recent revenue forecasts.

⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2017, using EBS Discoverer report GL10 run on 2/12/2018.

⁵ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 2/12/2018, and the impact of any proposed, but not approved supplementals.

⁶ Outyear projections are based on the 2014-2019 Parks Levy model and the Office of Economic and Financial Analysis's most recent forecast.

⁷ This plan was updated by Myunghee Chung on 2/12/2018.

Financial Plan Q4 2017 Monitoring
Best Start for Kids (BSK) Fund/000001480

Category	2015-2016 BTD Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to- Date Actuals ⁴	2017-2018 Estimated ⁵ Q4	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	-	46,720,000	46,720,000	49,183,044	49,183,044	49,395,089	29,692,852
Revenues							
Local	59,016,694	126,257,435	126,257,435	61,913,480	127,757,401	139,497,763	74,182,044
Other	111,130	227,034	227,034	699,681	1,224,441	1,200,000	600,000
Total Revenues	59,127,823	126,484,469	126,484,469	62,613,161	128,981,842	140,697,763	74,782,044
Expenditures							
Salaries, Wages & Benefits	(521,888)	(6,335,587)	(4,129,033)	(1,041,533)	(4,129,033)	(4,363,000)	(2,243,000)
Supplies and Other	(19,324)	(72,239)	(72,239)	(150,684)	(200,000)	(80,000)	(50,000)
Contracted Services	(609,618)	(57,026,147)	(26,858,603)	(2,359,196)	(19,330,842)	(32,943,000)	(17,508,000)
Intragovernmental Services	(55,856)	(3,146,355)	(3,146,355)	(834,968)	(3,146,355)	(3,260,000)	(1,679,000)
Interfund Transfers	(8,738,093)	(63,217,523)	(101,963,568)	(36,015,957)	(101,963,568)	(119,754,000)	(65,616,000)
Total Expenditures	(9,944,779)	(129,797,851)	(136,169,798)	(40,402,338)	(128,769,798)	(160,400,000)	(87,096,000)
Estimated Underexpenditures							
Other Fund Transactions							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	49,183,044	43,406,618	37,034,671	71,393,867	49,395,089	29,692,852	17,378,896
Reserves							
Youth and Family Homelessness Reserve ⁷	(15,833,000)	(9,499,000)	(6,700,852)	(6,700,852)	(6,700,852)		-
Reserve for Committed Projects ⁸				(7,400,000)	(7,400,000)	(4,884,000)	-
Expenditure Reserve (s) ⁹	(31,692,581)	(23,091,131)	(18,986,336)	(45,945,532)	(24,563,420)	(11,442,185)	(10,120,896)
Rainy Day Reserve (60 days) ¹⁰	(1,657,463)	(10,816,488)	(11,347,483)	(11,347,483)	(10,730,816)	(13,366,667)	(7,258,000)
Total Reserves	(49,183,044)	(43,406,618)	(37,034,671)	(71,393,867)	(49,395,089)	(29,692,852)	(17,378,896)
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	-	-	-	-	-	-	-

Financial Plan Notes:

¹ 2015/2016 Actuals reflects actual revenues and expenditures through December 31, 2016, using EBS report GL_010.

² 2017/2018 Adopted Budget is based on ordinance 18409.

³ 2017/2018 Current Budget reflects Council adopted budget amended by Ordinance 18544 with supplemental appropriation

⁴ 2017/2018 Actuals reflects actual revenue and expenditures as of 12/31/2017, using EBS report GL 10.

⁵ 2017/2018 Estimated Budget reflects updated revenue and expenditure estimates as of 2/1/2018.

⁶ Outyear projections are based on OEFA projections as of August 2017, and approved BSK Implementation Plan.

⁷ The Youth and Family Homelessness Prevention (YFHP) Reserve represents \$19 million set aside in 2016, less estimated YFHP expenditures.

⁸ The Reserve for committed projects reflects amounts that will be awarded to contracts that will be carry forward to the next Biennium budget.

⁹ The Expenditure Reserve represents all estimated revenue less the YFHP Reserve and amount awarded for committed projects, but includes the Innovation Fund Reserve and the Fire and Park District Services Reserve approved appropriation authorized by ordinances 18207, 18239, 18287, 18378, and 18409, plus additional reserves for expenditures included in BSK Implementation Plan.

¹⁰ The Rainy Day reserve represents 60 days of estimated expenditures.

Financial Plan Prepared by DCHS Fiscal Staff on 2/1/2018

	A	B	C	D	E	F	G	H
1	Financial Plan Q4 2017 Financial Monitoring							
2	PSERN Levy Fund /000001511							
3								
4	Category	2015-2016 Actual¹	2017-2018 Adopted Budget²	2017/2018 Current Budget³	2017/2018 Biennial-to-Date Actuals⁴	2017/2018 Estimated⁵	2019-2020 Projected⁶	2021-2022 Projected⁵
5	Beginning Fund Balance	-	278,090	1,435,383	1,435,383	1,435,383	3,126,283	(0)
6	Revenues							
7	Levy Proceeds	29,403,926	61,332,443	62,055,650	30,491,983	62,055,650	65,184,219	68,073,688
8	Interest Earnings	71,635			40,498			
9	Total Revenues	29,475,561	61,332,443	62,055,650	30,532,481	62,055,650	65,184,219	68,073,688
10	Expenditures							
11	Election Cost	(1,741,063)						
12	Fire Service Protection ⁶		(1,000,000)	(1,000,000)		(1,000,000)	(2,000,000)	(2,000,000)
13	Transition Cost ⁷						(750,000)	
14	Misc. cost (partner reimbursement, interests)	(431,165)						
17	Transfer to Capital ⁹	(25,980,008)	(59,364,750)	(59,364,750)	(30,452,861)	(59,364,750)	(65,560,502)	(63,454,341)
18	Total Expenditures	(28,152,237)	(61,364,750)	(60,364,750)	(30,452,861)	(60,364,750)	(68,310,502)	(65,454,341)
19	Estimated Underexpenditures							
20	Other Fund Transactions							
21	GAAP Transactions	112,059						
23	Total Other Fund Transactions	112,059	-	-	-	-	-	-
24	Ending Fund Balance	1,435,383	245,783	3,126,283	1,515,003	3,126,283	(0)	2,619,347
25	Reserves							
26	Rate Stabilization Reserve(s) ⁸							(2,619,347)
27	Reserve for Fire Service Protection ⁶	(1,000,000)			(1,000,000)	(1,000,000)		-
28								
29	Total Reserves	(1,000,000)	-	-	(1,000,000)	(1,000,000)	-	(2,619,347)
30								
31	Reserve Shortfall	-	-	-	-	-	-	-
32								
33	Ending Undesignated Fund Balance	435,383	245,783	3,126,283	515,003	2,126,283	(0)	0
34								
35	Financial Plan Notes							
37	¹ 2015/2016 Actual from EBS GL 10 report as of 10/12/2017.							
38	² 2017-2018 Adopted Budget is based on ordinance 18409.							
39	³ 2017/2018 Current Budget includes approved supplemental appropriations and the most recent revenue forecasts.							
40	⁴ 2017/2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of September 2017, using EBS report GL10.							
41	⁵ Outyear projections assume revenue growth based on OEFA Aug 2017 forecast.							
42	⁶ Assumed the payments associated with fire district service protection, \$1M annually. If the payments are not made each year, the funds become available for use by the project.							
44	⁷ Transition Cost - This reserve funds the transition costs to the new radio network.							
45	⁸ Rate Stabilization reserve is for mitigation of operating costs for the new system.							
46	⁹ The transfer to capital line includes the payments to the radio communications funds (2.7M to RCS Ops 000004501, 1.8M to RCS CIP 000003473) for the money borrowed for the PSERN phase II project. The total amount transfer to the PSERN capital fund was 21.4M in 2016.							
47	¹⁰ This plan was updated by Valerie Ceban on 1/24/2018.							

**2017-2018 Financial Plan / 2017 Q4 Monitoring
Public Health Operating Fund / 000001800**

Category	2015/2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial to-Date Actuals ⁴	2017-2018 Estimated (as of Q4)	2019-2020 Projected ⁵	2021-2022 Projected ⁵
Beginning Fund Balance	\$ (11,727,782)	1,522,486	1,517,527	1,517,527	1,517,527	4,218,186	(7,468,486)
Revenues							
City of Seattle ⁶	43,307,590	41,832,635	44,770,899	22,367,104	44,492,234	45,693,524	46,972,943
Fees for Services ⁷	15,493,971	14,171,157	14,171,157	8,567,195	15,736,807	15,736,807	15,736,807
Grants ⁸	92,947,843	83,144,699	85,536,106	43,182,553	82,725,283	84,958,866	87,337,714
Intragovernmental	12,429,594	11,907,656	12,738,056	7,176,393	13,446,294	13,809,343	14,196,005
Medicaid Administration ⁹	9,927,179	7,610,881	7,610,881	3,756,635	6,426,289	6,626,289	6,626,289
Other Revenues ¹⁰	4,650,850	2,431,150	2,431,150	1,682,833	3,188,483	3,360,661	3,548,858
Patient Generated Revenue ¹¹	78,936,830	76,920,446	76,920,446	38,360,227	71,939,009	69,469,814	70,581,331
State Flexible	24,983,310	24,595,572	24,595,572	12,298,445	24,596,231	24,596,231	24,596,231
KC General Fund Flexible	56,245,302	49,993,628	50,168,628	24,790,052	49,993,627	52,524,480	55,793,159
Best Starts for Kids Levy Revenue	4,246,000	56,046,221	67,721,155	27,645,691	67,409,094	80,746,011	89,863,773
HVMC Contract	5,000,000	10,000,000	10,000,000	5,000,000	10,000,000	10,000,000	10,000,000
Foundational Public Health Revenue ¹²	-	-	-	1,193,608	2,811,685	2,811,685	2,811,685
One time Revenues ¹³	5,628,526	1,943,900	1,943,900	2,048,953	2,048,953	-	-
Total Revenues	353,796,996	380,597,945	398,607,950	198,069,690	394,813,988	410,333,711	428,064,795
Expenditures							
Personnel ¹⁴	(192,473,973)	(186,618,847)	(190,349,571)	(87,936,818)	(186,363,494)	(203,436,321)	(215,880,443)
Contracts ¹⁵	(85,602,045)	(115,285,383)	(129,234,611)	(46,443,956)	(129,002,915)	(139,124,267)	(151,015,819)
Overhead	(25,993,788)	(42,805,917)	(42,890,000)	(20,920,098)	(41,744,761)	(44,666,894)	(47,257,574)
Facilities and Motor Vehicle ¹⁶	(14,901,206)	(14,337,234)	(14,555,093)	(7,008,030)	(14,315,441)	(15,317,522)	(16,205,938)
Supplies and Office Equipment ¹⁷	(4,615,332)	(3,609,845)	(3,745,645)	(1,940,680)	(3,886,928)	(4,096,822)	(4,326,244)
Medical Supplies & Pharmaceuticals ¹⁸	(8,801,406)	(9,760,459)	(9,946,117)	(4,851,181)	(10,155,691)	(10,704,098)	(11,303,528)
Contingencies and Contras	-	(66,840)	(66,840)	-	-	-	-
Other Expense ¹⁹	(4,982,298)	(4,610,666)	(4,659,654)	(2,477,228)	(5,184,100)	(4,674,459)	(4,674,459)
One time Expenditures	(3,176,680)	-	-	-	(1,460,000)	-	-
Total Expenditures	(340,546,728)	(377,095,191)	(395,447,531)	(171,577,991)	(392,113,330)	(422,020,383)	(450,664,004)
GAAP Adjustments	(4,959)	-	-	-	-	-	-
Ending Fund Balance	1,517,527	5,025,240	4,677,946	28,009,226	4,218,186	(7,468,486)	(30,067,695)
Reserves							
Expenditure Reserve							
Cash Flow Reserve							
Rainy Day Reserve (30 days) ²⁰	(11,018,715)	(10,797,820)	(11,034,154)	(3,804,456)	(10,825,180)	(11,455,856)	(12,117,128)
Total Reserves	(11,018,715)	(10,797,820)	(11,034,154)	(3,804,456)	(10,825,180)	(11,455,856)	(12,117,128)
Reserve Shortfall	9,501,187	5,772,580	6,356,208	-	6,606,994	18,924,342	42,184,823
Ending Undesignated Fund Balance	-	-	-	24,204,770	-	-	-

Financial Plan Notes

2015/2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

2017-2018 Adopted Budget reflect the financial plan adopted based on budget Ordinance 18409, adjusted for the revised ending fund balance at the end of 2016.

2017/2018 Current Budget reflects the Operating Budget in EBS using report GL10 last run on February 12, 2018.

2017/2018 Biennial-to-Date Actuals reflects actual revenues and expenditures through December 31, 2017, using EBS report GL10 last run on February, 2018.

Out year projections assume average annual revenue and expenditure growth by category, reflecting the most recent estimates, including the out year impact of approved supplemental.

City of Seattle includes an update for a 2% increase for some programs per notification, not previously noted.

Fees for Services increase includes \$1.2M in ACH backbone 2.0 money, back payments in 2017 for Navos \$50K, VM \$231K, and RS contract increased by \$395K for 2017. The 2018 RS contract amount is unknown at this time, so it was kept at budget.

Grants increase reflects \$340K Kaiser funding, \$394K in PICH carry forward from 2016, (finished in 2017), \$358K New Sodium reduction grant, \$224K DOH WBCHP monies shifted to CDIP, \$329K State Marijuana Youth Education and some additional smaller grants. These new revenues will mitigate a \$847K loss in grants in prevention.

The 2017-2018 Medicaid Administration includes reconciling items from 2016 received in 2017. Estimated revenue was right sized to account for the anticipated changes in the claiming for allowable expenditures as agreed between the Centers for Medicare & Medicaid Services (CMS); the Washington State HCA, and other Washington State Local Health Jurisdictions.

The increase in other revenue includes \$240K received in APDE in sugar tax for 2017 and an additional \$240K will be received in 2018. There is also an add of \$266K Robert Wood Johnson Foundation money for (Burden of Disease, PHSSR, DASH and Yessler Terrace).

Patient Generated Revenue(PGR) includes a 2016 adjustment posted in 2017 of \$1.2m, per 2016 SAO CAFR Audit. 2018 is forecasted at 2017 PGR actual with an expected reduced FQHC rate mid-year, per The reimbursement rate under the Federally Qualified Health Center (FQHC) will likely be rebased in 2018. PGR projection in the 2017-2018 Adopted budget was based on 2015-16 assumptions related to visits, patient mix and payer mix based on recent experiences. The current projection is based on 2017 patient visit trend and has been reduced accordingly in out years.

PHSKC is partnering with other Washington State local health jurisdictions and the State Department of Health (DOH) on legislative efforts regarding Foundational Public Health Services. PHSKC received 2.8M for the 2017-18 bienna. PHSKC anticipates an additional investment from the Washington State Legislature into foundational public health services beginning in 2019-2020.

One time revenues includes the following adjustments:

2015/2016: \$2.4M property sales, \$1.1M in additional General Fund for employee separation costs, and \$2.2M in partner funding for the Public Health Clinics and DPH programs.

2017/2018 Estimated: \$2.0M in anticipated property sales

Personnel reflects the net change in forecast for salary savings and additional costs for personnel directly related to increases to grants.

Contracts includes expected increase is in direct relation to carry over from 2017 and increase in grants and other revenue.

Facilities and Motor Vehicle adjustment better reflects expected expenditures for 2018 and 2017 savings.

Supplies and Office Equipment adjustment better reflects expected expenditures for 2018 and 2017 savings.

Medical Supplies and Pharmaceuticals reflects the net change of expenditure savings and additional costs SBHC has to pay non-340B price for meds. This adjustment better reflects expected Other Expens variance was the PICH grant spend down.

One time expenditures includes the HIT project and the \$710k Ryan White payout that is expected to be made in 2018.

The rainy day reserve was calculated using a 60 day expenditures average, adjusted for inter County Revenues which maintain separate reserves, including KC General Funds, Best Starts for Kids Levy, the Mental Illness and Drug Dependency Levy, and the Vets & Human Services Levy.

This plan was updated by Michelle Larson on 2/14/2018

Public Health Donations Report

The below report contains donations received by Public Health, Seattle & King County, during 2017 Q4, per the K.C.C 4A.100.100.

D.1.g. list all new donations to the department of public health of two thousand dollars or more, as described in K.C.C. 2.35A.200, including the name of the person making the donation, the amount of the donation, and the public health purpose for which it is intended to be expended. In any case where the donation originates from social media activity such as crowdsourcing, the list shall include the name of the person sponsoring this activity.

N/A – Nothing to Report

Division	Program	Date Received	Amount	Purpose	Are Funds Restricted?	Donated by
N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Financial Plan 2017/2018 December 2017 PSB Monitoring
Employment and Education Resources (EER) Fund /000002240**

Category	2015-2016 Actuals ¹	2017-2018 Adopted ²	2017-2018 Current Budget ³	2017-2018 Biennium-to- Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	1,452,856	1,304,347	1,632,847	1,632,847	1,632,847	255,517	(83,751)
Revenues							
Federal	7,587,996	6,972,904	6,972,904	2,980,246	5,588,025	5,588,025	5,588,025
State ⁷	1,269,809	1,502,000	1,502,000	695,149	1,337,151	1,414,706	1,502,417
General Fund ⁸	7,203,594	7,618,000	7,618,000	3,949,223	7,618,002	8,059,846	8,559,557
Intergovernmental	933,330	868,293	194,293	402,219	400,038	423,240	449,481
Interfund Transfers	4,545,426	4,269,704	4,148,704	2,888,067	4,770,205	4,623,677	4,910,345
Interfund Transfers - BSK	662,387	-	11,330,355	1,498,882	11,597,479	11,894,543	12,632,004
Other ⁹	862,010	801,855	1,303,855	908,338	1,026,025	297,778	316,240
Total Revenues	23,064,552	22,032,756	33,070,111	13,322,124	32,336,926	32,301,815	33,958,070
Expenditures							
Salaries, Wages & Benefits	(9,407,906)	(9,777,259)	(10,555,977)	(5,638,239)	(10,198,853)	(10,047,834)	(10,410,400)
Supplies and Other	(124,359)	(107,427)	(159,427)	(57,310)	(149,312)	(102,956)	(109,339)
Contracted Services	(7,622,750)	(7,284,553)	(17,859,190)	(5,735,231)	(17,901,324)	(17,200,699)	(18,267,142)
Intergovernmental Services	(4,488,173)	(4,068,995)	(4,068,995)	(2,596,071)	(4,055,416)	(3,882,925)	(4,037,609)
Participant Costs	(1,241,374)	(1,088,683)	(1,088,683)	(915,502)	(1,409,351)	(1,406,669)	(1,493,882)
Total Expenditures	(22,884,561)	(22,326,917)	(33,732,272)	(14,942,354)	(33,714,256)	(32,641,083)	(34,318,372)
Estimated Underexpenditures							
Total Other Fund Transactions	-	-				-	-
Ending Fund Balance	1,632,847	1,010,186	970,687	12,617	255,517	(83,751)	(444,053)
Reserves							
Expenditure Reserve -BSK							
Cash Flow Reserve(s)							
Rate Stabilization Reserve(s)							
Carryforward Reserve(s) ¹⁰	(722,902)		-	-	-	-	-
Rainy Day Reserve (60 days) ¹¹	(1,251,548)	(1,225,743)	(1,231,993)	(791,187)	(1,208,231)	(1,057,224)	(1,093,901)
Total Reserves	(1,974,450)	(1,225,743)	(1,231,993)	(791,187)	(1,208,231)	(1,057,224)	(1,093,901)
Reserve Shortfall	341,603	215,557	261,306	778,570	952,714	1,140,975	1,537,954
Ending Undesignated Fund Balance	-	-	-	-	-	-	-

Financial Plan Notes

¹ 2015/2016 Biennium-to-Date Actuals reflects actual revenues and expenditures as of December 31, 2016, using EBS report GL010 2016 LTD run 3/29/17 and King County's Fund Balance Summary for 2014.

² 2017/2018 Adopted Budget is based on ordinance 18409, Section 104 and the DCHS EER Budget template.

³ Includes Adopted Budget Ordinance 18409 Section 104, plus Ordinance 18544 Section 61 supplemental which includes: Ballmer Foundation Grant, Reappropriate 2016 Mentorship & Juv Justice Case Management, BSK Helping Youth & Young Adults, BSK SSTPP, and BSK carryforward items.

⁴ 2017/2018 Biennium to Date Actuals as of October reflect GL010 for Fund 2240 run on December 29, 2017.

⁵ 2017/2018 Also included \$337,000 revenue from VETS Program for the repayment of 2016 rent. Adjusted WIOA grant revenue and expense down \$689,069 due to grant award reduction in 2017 and 2018. Included \$726,000 for Tenant Improvements and 4 months double rent \$276,223. Revenue does not include a potential \$600,000 supplemental from PSB to help with the worksouce move project delays.

⁶ Out year projections assume revenue and expenditure growth based upon the 2017/2018 current budget column adjusting by OEFA's projections. 2019/2020 supplies & contracted services reduced for one-time items in 2017/2018 \$726,000 EER move, \$250,000 Clear Path to Employment, 502,000 Ballmer Foundation,\$79,796 2016 HERO catchup payment, WIOA revenue adjustment for \$66K. GF supplemental in fund balance \$367,902, BSK onetime carry forward, \$355,000, Double Sept-Dec at \$282,862.92.

⁷ Included in State revenues are the revenues from local state community colleges.

⁸ 2015-2016 General Fund includes \$6,827,594 from the Adopted Ordinance 17941 and \$376,000 from Supplemental Ordinance 18319 for a total of \$7,203,594.

⁹ Included in Other revenue is revenue and grants from private foundations including the Raikes Foundation - \$355K, Ballmer Foundation - \$502K, and United Way - \$25K& misc revenue for \$4.6K.

¹⁰ \$722,902 in 2015-2016 Actuals represents \$376,000 from General Fund Supplemental for Mentorship Services for Youth and Juvenile Justice Case Management & Outreach less \$8,098 spent in 2016. In addition, \$355,000 represents BSK funding in 2016 being carried forward to 2017. GF Supplemental contracts were signed in late 2016 and are expected to be fully expended in 2017. BSK carryforward will be expended on contracts in 2017.

¹¹ The Rainy Day Reserve reflects 60 days of expenditures. Total expenditures for the biennium excluding general funds and BSK.
Updated by DCHS Staff January 29, 2018.

**Financial Plan December 2017-18 Monitoring
Housing and Community Development (HCD) Fund/000002460**

Category	2015-2016 Biennial-to-Date Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to-Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	32,986,933	39,259,130	39,259,130	15,544,670	15,544,670	21,371,246	(21,606,978)
Revenues							
State Authorized Recording Fees	25,829,798	24,927,932	24,927,932	12,462,705	25,137,327	25,812,874	26,587,260
State Grants - HEN, CHG & REDI	31,971,547	27,340,000	27,340,000	14,576,666	27,340,000	27,340,000	27,340,000
Federal Grants	38,390,442	52,266,858	52,266,858	26,722,465	52,266,858	52,266,858	52,266,858
Interfund Revenue - VSHSL, MIDD, BSK, BHRD	22,088,947	32,146,079	35,424,878	14,483,198	35,424,878	33,280,878	30,115,878
Transit Oriented Development (TOD) Bonds & Hotel Sales Tax		30,000,000	30,000,000	-	-		114,092,748
General Fund and Other	4,643,513	6,782,865	7,782,865	3,485,404	5,229,592	2,120,065	2,517,065
Total Revenues	122,924,246	173,463,734	177,742,533	71,730,439	145,398,655	140,820,675	252,919,809
Expenditures							
Wages & Benefits	(6,629,881)	(8,668,672)	(8,768,672)	(4,504,089)	(8,768,672)	(9,723,974)	(10,296,133)
Supplies	(345,304)	(62,726)	(262,726)	(193,280)	(262,726)	(277,104)	(294,285)
Contracted Services - Community Development	(5,817,145)	(10,339,714)	(10,339,714)	(2,457,726)	(10,339,714)	(10,339,714)	(10,339,714)
Contracted Services - Homeless Housing	(81,726,657)	(104,006,790)	(108,085,589)	(54,431,874)	(107,578,420)	(100,472,790)	(97,307,790)
Contracted Services - Housing Finance/Housing Repair	(15,186,934)	(47,819,162)	(50,519,162)	(7,581,078)	(50,519,162)	(55,119,161)	(31,584,411)
Intragovernmental Services (Central Rates)	(3,804,233)	(4,696,081)	(4,696,081)	(1,429,497)	(4,696,081)	(5,020,838)	(5,492,797)
Intragovernmental Contribution	-	(1,478,147)	(1,478,147)	(1,132,003)	(1,985,316)	(1,985,316)	(2,108,406)
TOD Debt Service	-	-	-	-	-	(860,000)	(7,000,000)
Total Expenditures	(113,510,154)	(177,071,292)	(184,150,091)	(71,729,546)	(184,150,091)	(183,798,898)	(164,423,536)
Estimated Underexpenditures							
Other Fund Transactions							
Receivables for Interim Loan and REDI fund ⁷	-	2,656,418	2,656,418		1,000,000		-
Long-term Receivables for Housing Repair Loans ⁸	13,806,717		-	43,578,012	43,578,012		
Fund Balance Transfer from Fund 2464 ⁹							
Income from Subfund 2461/2462 ¹⁰	144,872						
Income from Subfund 2463 ¹⁰	60,794						
Prior Year GAAP Equity Adjustment ¹¹	2,709,274						
Total Other Fund Transactions	16,721,657	2,656,418	2,656,418	43,578,012	44,578,012	-	-
Ending Fund Balance	59,122,682	38,307,990	35,507,990	59,123,574	21,371,246	(21,606,978)	66,889,295
Reserves							
Reserve for Encumbrances/Committed Projects ¹²	(39,589,727)	(34,246,972)	(31,152,022)	(38,550,525)	(30,544,436)	(32,455,845)	(46,759,425)
Use of Encumbrances/Committed Projects Reserve for TOD ¹³					30,000,000	30,000,000	
Interfund Loan to support TOD ¹⁴						45,000,000	
Reserve for Credit Enhancement ¹⁵				(1,570,000)	(1,570,000)	(1,570,000)	(1,570,000)
Reserve for Housing Repair Loans	(13,806,717)			(13,806,717)	(13,806,717)	(13,806,717)	(13,806,717)
Fund Balance Reserve for Funds 2462 and 2463 ¹⁰	(1,219,125)			(1,219,125)	(1,219,125)	(1,219,125)	(1,219,125)
Prior Year GAAP Equity Adjustment ¹¹	(2,709,273)			(2,709,273)			
Rainy Day Reserve (30 days) ¹⁶	(1,797,840)	(4,061,018)	(4,355,968)	(1,267,934)	(4,230,968)	(4,341,335)	(3,534,028)
Total Reserves	(59,122,682)	(38,307,990)	(35,507,990)	(59,123,574)	(21,371,246)	21,606,978	(66,889,295)
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	-	-	-	-	-	-	-

Financial Plan Notes

¹ 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2016 using EBS report GL_010.

² 2017-2018 Adopted Budget reflects council approved budget per ordinance 18409.

³ 2017-2018 Current Budget reflects Council adopted budget amended by Ordinance 18544 with supplemental appropriation

⁴ 2017-2018 Actuals reflects actual revenue and expenditures as of 12/30/2017, using EBS report GL 10.

⁵ 2017-2018 Estimated Budget reflects updated revenue and expenditure estimates as of 12/30/2017.

⁶ Outyear projections assume revenue and expenditure growth based on August 2017 OEFA and reflect the most recent estimates including the outyear impact of proposed supplemental requests.

⁷ The Interim Loan program uses fund balance from committed, multi-year projects to provide short-term loans to acquire property for affordable housing. This line item reflects estimated repayments of previous loans. The REDI Fund includes \$1M expended in 2016 for capital projects. This amount will return from the REDI to fund committed projects.

⁸ Moved Housing Repair Loans from accounts receivable liability to long-term receivables (non-spendable). This amount is reserved to not overstate fund balance.

⁹ Fund balance transfer from Fund 2464, which was consolidated into Fund 2460 as of 1/1/2017.

¹⁰ Income from Subfunds 2462 and 2463, which are used to pay HUD Section 108 and related loans. The fund balance from 2462 and 2463 is reserved to not overstate spendable fund balance.

¹¹ Miscellaneous prior-year adjustments (pre-EBS) resulting in \$2,709,273 in one-time write-offs to be made in 2017.

¹² Reserve for Encumbrances/Committed Projects reflects the out year portion of multi-year capital and service projects as well as funding committed through the RFP process for future capital projects. This reserve will be used to pay for TOD expenditures as necessary to minimize interfund borrowing. The reserve will be made whole through TOD bond revenues in 2021.

¹³ TOD adjustment is the amount of the reserve for committed projects that is used for TOD expenditures that will be paid back from future TOD revenue bonds and interfund loans as needed.

¹⁴ TOD Interfund Loan is the estimated amount that will be funded from the Interfund Investment Pool. This will be paid back from TOD bond revenues in 2021.

¹⁵ Reserve for Credit Enhancement Projects reflects 1% of outstanding value of capital projects in the credit enhancement program.

¹⁶ The Rainy Day Reserve, in accordance with the County reserve policy, is based on 30 days of the HCD annual adopted budget, excluding various one-time and external grant supported expenditures (from sources such as term limited grant awards from State, County and various private foundations), as well as duplicated spending authorities in its adopted budget for credit enhancement and interim housing development loans. The rainy day reserve will serve to reduce and minimize disruptions to HCD programs and services in the event of unexpected revenue shortfalls.

This plan was updated by DCHS staff on 01/29/2018

Financial Plan Q3, 2017
CONSERVATION FUTURES LEVY SUBFUND /000003151

Capital Improvement Program (CIP) Budget					
	2015-2016 Carryforward (YE ITD Balance)¹	2017-2018 Current Budget²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated³	2021-2022 Estimated³
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	24,964,992	1,243,866	26,208,858	-	-
Conservation Futures Levy Current ⁷	-	20,795,169	20,795,169	23,527,790	25,050,132
Interest Income		386,704	386,704	759,453	1,478,297
Other Revenue ¹⁴	-	1,821,892	1,821,892	100,000	100,000
Total Capital Revenue	\$ 24,964,992	\$ 24,247,631	\$ 49,212,623	\$ 24,387,243	\$ 26,628,429
Capital Appropriation:					
Acquisitions and Relocations	(24,964,992)	(24,247,631)	(49,212,623)	(24,387,243)	(26,628,429)
Total Capital Appropriation	\$ (24,964,992)	\$ (24,247,631)	\$ (49,212,623)	\$ (24,387,243)	\$ (26,628,429)

CIP Fund Financial Position						
	2015-2016 Actuals⁴	2017-2018 Estimated at Budget Development⁵	2017-2018 Biennial to Date Actual⁶	2017-2018 Estimated⁷	2019-2020 Estimated⁸	2021-2022 Estimated⁸
Beginning Fund Balance	23,992,998	25,965,758	30,051,720	30,051,720	23,350,000	24,550,000
Capital Funding Sources						
Conservation Futures Levy Current ⁹	20,105,747	20,941,086	6,080,382	20,795,169	23,527,790	25,436,732
Interest Income	325,815	386,704	328,290	386,704	759,453	1,478,297
Other Revenue	172,600	100,000	34,623	100,000	100,000	100,000
Total Capital Revenue	\$ 20,604,162	\$ 21,427,790	\$ 6,443,295	\$ 21,281,873	\$ 24,387,243	\$ 27,015,029
Capital Expenditures						
Acquisitions and Relocations	(16,984,043)	(24,643,548)	(6,617,355)	(27,983,593)	(23,187,243)	(24,315,029)
Total Capital Expenditures	\$ (16,984,043)	\$ (24,643,548)	\$ (6,617,355)	\$ (27,983,593)	\$ (23,187,243)	\$ (24,315,029)
Other Fund Transactions¹⁰						
TDR Loan Repayment	1,721,892	-	-	-	-	-
Sale of Tall Chief Property	716,711	-	-	-	-	-
Ending Fund Balance	\$ 30,051,720	\$ 22,750,000	\$ 29,877,660	\$ 23,350,000	\$ 24,550,000	\$ 27,250,000
Fund Balance designated to current projects¹¹	\$ (24,964,992)	\$ (22,500,000)	\$ (29,877,660)	\$ (23,100,000)	\$ (24,300,000)	\$ (27,000,000)
Reserves						
Reserve For Future Allocations ¹²	(4,836,729)	-	-	-	-	-
Cash Flow Reserve(s) ¹³	(250,000)	(250,000)	-	(250,000)	(250,000)	(250,000)
Total Reserves	\$ (5,086,729)	\$ (250,000)	\$ -	\$ (250,000)	\$ (250,000)	\$ (250,000)
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Financial Plan Notes (samples below)

¹ 2015/2016 Carryover reflects actual balance as reported by the PA_103 report.

² 2017/2018 Current Budget is aligned with 2017-2018 adopted and proposed supplementals.

³ Outyear budget estimates are consistent with adopted budget estimates for outyears.

⁴ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/10/2017, using EBS report GL010.

⁵ 2017/2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan.

⁶ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/16/2017, using EBS report GL_010.

⁷ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 10/16/2017.

⁸ Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.

⁹ 2017-2018 planned Debt Service for the Eastside Rail Corridor Acq was \$961,700 per Ordinance 17915, revised Debt Service is \$1,923,400, reducing the conservation levy revenues by \$961,700.

¹⁰ Sale of Tall Chief \$716,711 per Ordinance #18291. Repayment of loan by TDR Fund per Ordinance #13340 - Section 119 (B) \$1,721,892.

¹¹ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without

¹² Revenues to be allocated to projects following budget approval.

¹³ Cash flow reserve due to revenue fluctuations and debt service assumptions.

¹⁴ Includes: Sale of Tax Title Property, and Private Timber Harvest Tax \$100K. Repayment of loan by TDR Fund per Ordinance #13340 - Section 119 (B)

¹⁵ This plan was update by Veronica Doherty on 10/25/2017.

Financial Plan (Q4 2017 - 2018 Monitoring)
Parks Open Space Construction / 3160

Capital Improvement Program (CIP) Budget

	2015-2016 Carryforward (YE ITD Balance) ¹	2017-2018 Current Budget ²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated ³	2021-2022 Estimated ³
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	190,807	-	190,807	-	-
Real Estate Excise Tax (REET) I	6,807,096	8,939,085	15,746,181	11,853,553	12,020,576
REET II	4,672,232	3,869,618	8,541,849	5,781,251	8,946,477
State and Federal Grants	2,534,963	868,750	3,403,713	-	-
Bond Proceeds ⁹	-	-	-	14,800,000	-
YASF Grant	-	760,000	760,000	-	-
Miscellaneous	-	507,732	507,732	-	-
Total Capital Revenue	\$ 14,205,098	\$ 14,945,185	\$ 29,150,282	\$ 32,434,804	\$ 20,967,053
Capital Appropriation:					
Regional Trail System	(2,561,381)	-	(2,561,381)	-	-
Regional Open Space Acquisition	(3,061,364)	(710,000)	(3,771,364)	(200,000)	(200,000)
Critical Infrastructure and Major Maintenance	(6,698,345)	(14,121,155)	(20,819,500)	(31,885,151)	(19,767,053)
Community Partnerships and Grants (CPG)	(1,589,093)	500,000	(1,089,093)	(1,000,000)	(1,000,000)
Grant Contingency	-	(850,830)	(850,830)	-	-
Emergent Contingency	(45,553)	-	(45,553)	-	-
Administration and Central Rates	(249,361)	236,801	(12,560)	-	-
Youth and Amateur Sports Facilities	-	-	-	-	-
<i>Dissappropriations (positive)</i>					
Total Capital Appropriation	\$ (14,205,097)	\$ (14,945,184)	\$ (29,150,281)	\$ (33,085,151)	\$ (20,967,053)

CIP Fund Financial Position

	2015-2016 Actuals ⁴	2017-2018 Estimated at Budget Development ⁵	2017-2018 Biennial to Date Actual ⁶	2017-2018 Estimated ⁷	2019-2020 Estimated ⁸	2021-2022 Estimated ⁸
Beginning Fund Balance	(\$1,075,450)	\$914,606	(\$539,272)	(\$539,272)	\$994,114	\$4,811,372
Capital Funding Sources						
Levy Proceeds from Fund 1453						
Real Estate Excise Tax (REET) I	3,787,104	8,373,655	3,335,091	9,447,708	10,461,594	11,396,983
REET II	3,963,566	5,267,119	2,300,188	5,625,110	5,575,598	7,598,126
State and Federal Grants	(8,635)	1,239,193	350,000	2,042,228	495,677	198,271
Bond Proceeds	-	-	-	-	14,800,000	-
YASF Grant ¹²	-	-	-	456,000	304,000	-
Intra-Fund Transfers	2,246,000	-	-	-	-	-
Miscellaneous ¹⁴	276,913	-	1,505,243	1,505,243	-	-
Total Capital Revenue	#####	\$ 14,879,967	\$ 7,490,522	\$ 19,076,289	\$ 31,636,869	\$ 19,193,380
Capital Expenditures						
Regional Trail System	(1,239,007)	(1,277,120)	(51,001)	(1,536,828)	(614,731)	(245,893)
Regional Open Space Acquisition	(899,925)	(1,748,450)	(982,928)	(2,262,819)	(2,011,528)	(530,051)
Critical Infrastructure and Major Maintenance	(4,360,080)	(11,186,313)	(3,989,418)	(12,491,700)	(24,127,771)	(21,511,340)
Community Partnerships and Grants (CPG)	(213,133)	(300,000)	(150,333)	(653,456)	(861,382)	(944,553)
Grant Contingency	-	(521,250)	-	(510,498)	(204,199)	(81,680)
Emergent Contingency	(47,924)	-	-	(45,553)	-	-
Administration and Central Rates	(2,961,734)	(8,982)	(2,517)	(12,560)	-	-

Youth and Amateur Sports Facilities	-		-			
Total Capital Expenditures	\$(9,721,803)	\$ (15,042,115)	\$ (5,176,197)	\$ (17,513,414)	\$ (27,819,612)	\$ (23,313,516)
<u>Other Fund Transactions</u> ¹⁰						
Other General Ledger Expenses	(6,967)		8,312	(29,488)		
Ending Fund Balance	(\$539,272)	\$752,458	\$ 1,783,365	\$994,114	\$ 4,811,372	\$ 691,235
Fund Balance designated to current projects ¹¹	(\$190,807)	(\$102,111)	\$ (508,000)	\$ (203,200)	\$ (4,811,372)	\$ (691,235)
<u>Reserves</u>						
Peterson Lake Shop and Issa Property ¹³	-		(986,401)	(986,401)		
Total Reserves	\$ -	\$ -	\$ (986,401)	\$ (986,401)	\$ -	\$ -
Projected Shortfall ¹⁵	730,079	-	-	195,487	-	-
Ending Undesignated Fund Balance	\$ -	\$ 650,348	\$ 288,964	\$ -	\$ -	\$ -

Financial Plan Notes (samples below)

¹ 2015-2016 Carryover reflects estimates of year end inception to date appropriation balances or actual balance as reported by the PA_103 report.

² 2017-2018 Current Budget is aligned with 2017-2018 adopted and supplementals.

³ Outyear budget estimates are consistent with the 2017-2018 Adopted Budget out year estimates.

⁴ 2015-2016 Actuals reflects actual revenues and expenditures, using EBS report GL Revenue from Discoverer. The beginning and ending fund balance are consistent with the fund balance reported by FBOD.

⁵ 2017-2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan.

⁶ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2017, using EBS report PA103 (BI Publisher) (run on 1/25/20

⁷ 2017-2018 Estimated reflects updated revenue and expenditure estimates.

⁸ Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.

⁹ Future bond proceeds will finance the construction of a new Central Maintenance Facility. This financial plan shows the bond sale in 2019-2020

¹⁰ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

¹¹ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

¹² It is a grant from Youth Amateur Sports Facility Program in Fund 1290 (funding is backed by Car Rental Tax)

¹³ Proceeds from sales of Peterson Lake Shop (\$351K) will be used for future purchase. Issaquah parcel sale (\$636K) - to be used for Open Space

¹⁴ Proceeds from sales of FMD Surplus property in Vashon (\$494K appropriated for Mukai); Peterson Lake Shop sale (\$351K); Issaquah parcel sale (\$636K)

¹⁵ One reason for year-end shortfalls is due to the lag in expenditure reimbursements of REET funds. Year-end expenditures are not reimbursed until the first quarter of the following year.

¹⁶ This plan was update by Myunghee Chung on 1/26/2018

Financial Plan 2015-2016 Biennium
Long Term Lease Fund/000003310
As of September 30, 2017

Capital Improvement Program (CIP) Budget

	2015-2016 Carryforward (YE ITD Balance)	2017-2018 Adopted ¹	2017-2018 Total (Balance + Budget)	2019-2020 Estimated ²	2021-2022 Estimated ²
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	-	-	-	-	-
Interfund Rent ⁶	-	30,912,598	30,912,598	31,839,976	32,795,175
Lease Admin Fee Collected from Agencies	-	1,882,025	1,882,025	1,938,486	1,996,641
Total Capital Revenue	\$ -	\$ 32,794,623	\$ 32,794,623	\$ 33,778,462	\$ 34,791,816
Capital Appropriation:					
Lease Payments	-	30,912,598	30,912,598	31,839,976	32,795,175
LTL Services ⁷	-	1,882,025	1,882,025	1,938,486	1,996,641
Total Capital Appropriation	\$ -	\$ 32,794,623	\$ 32,794,623	\$ 33,778,462	\$ 34,791,816

CIP Fund Financial Position

	2015-2016 Actuals ³	2017-2018 Adopted	2017-2018 Biennial to Date Actual	2017-2018 Projected	2019-2020 Estimated ⁵	2021-2022 Estimated ⁵
Beginning Fund Balance	1,079,161	5,659	(1,185,193)	(1,185,193)	(1,146,637)	836,972
Capital Funding Sources						
Interfund Rent	79,245,186	30,912,598	10,077,673	26,934,710	27,742,751	28,575,034
Admin Fee Collected from Agencies	1,270,184	1,882,025	936,368	1,893,214	1,950,010	2,008,511
Transfer Admin Fee to RES & ISF for LTL Services	(1,036,194)	(1,520,778)	(374,360)	(1,520,778)	(1,566,401)	(1,613,393)
KSC Rent from Streamline Rate			1,951,184	3,143,920		
KSC Closeout - Reimbursements				981,380		
KSC 2nd FI Reconfig - from Streamline Rate					1,600,000	
Total Capital Revenue	\$ 79,479,176	\$ 31,273,845	\$ 12,590,865	\$ 31,432,446	\$ 29,726,360	\$ 28,970,151
Capital Expenditures						
Lease Payments	(80,642,378)	(30,912,598)	(13,916,665)	(29,727,283)	(27,742,751)	(28,575,034)
Comprehensive Facility Asset Mgmt Sys Support	(249,371)		-			
Lease Services - FMD Operations Support	-		-	-	-	-
KSC Transition	-		(44,286)	(65,000)	-	-
KSC 2nd FI Reconfiguration			(1,442,688)	(1,600,000)		
KSC Surplus	(154,761)		(1,607)	(1,607)		
Auburn DPH Lease Termination	(501,135)		-	-	-	-
Chinook Reconfiguration	(142,120)		-	-	-	-
LTL Asset Management Project	(56,967)		18,313	-		
Total Capital Expenditures	\$ (81,746,732)	\$ (30,912,598)	\$ (15,386,933)	\$ (31,393,890)	\$ (27,742,751)	\$ (28,575,034)
Other Fund Transactions						
			-	-		
Ending Fund Balance	\$ (1,188,395)	\$ 366,906	\$ (3,981,261)	\$ (1,146,637)	\$ 836,972	\$ 1,232,089
Fund Balance designated to current projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves						
Grant Contingency						
Cash Flow						
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Shortfall	-	-	3,981,261	1,146,637	-	-
Ending Undesignated Fund Balance	\$ -	\$ 366,906	\$ -	\$ -	\$ 836,972	\$ 1,232,089

Financial Plan Notes:

¹ 2017-2018 Adopted Budget

² Outyear budget estimates are based on estimated 3% annual increases.

³ 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2016 using EBS report GL_030

⁴ Outyear revenue and spending estimates are based on current revenue estimates and estimated increases at 3%/year.

⁶ The 2017-2018 Proposed Interfund Rent includes 6 payments in 2017 for the King Street 63-20 Lease totaling \$1,908,375 and estimated operating costs due to Wright Runstad for 5 months of \$1,085,542. Total of \$2,993,917 to be collected through FMD's Streamline Rate 2017-18

⁷ LTL Admin Fee includes cost of RES leasing services, FMD Operations support, Conservation Management and allocation of the Comprehensive Facilities Asset Management System. This cost is backed by the Lease Admin Fee collected from agencies.

⁸ This plan was updated by Carolyn Mock on 10/30/17

	A	D	E	F	G	H
1	Financial Plan Q4 2017/Financial Monitoring					
2	FMD CFJC Levy Fund (AKA Youth Services Facilities)/000003350					
3						
4	Capital Improvement Program (CIP) Budget					
5		2015-2016 Carryforward (YE ITD Balance)¹	2017-2018 Adopted²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated³	2021-2022 Estimated³
6	Capital Budget Revenue Sources:					
7	Revenue Backing from Fund Balance		0		0	0
8	Levy for CFJC		0		0	0
9	Interest Earnings		0		0	0
10	Total Capital Revenue	0	0	0	0	0
11						
12	Capital Appropriation:					
13	CFJC Levy	0	0	0	0	0
14	<i>Dissappropriations (positive)</i>			0	0	0
15	Total Capital Appropriation	0	0	0	0	0
16						
17						
18						
19	CIP Fund Financial Position					
20		2015-2016 Actual	2017-2018 Biennial to Date Actual⁴	2017-2018 Estimated⁵	2019-2020 Estimated⁶	2021-2022 Estimated⁶
21	Beginning Fund Balance	38,829,813	61,814,775	61,814,775	(12,658,041)	(24,731,517)
22	Capital Funding Sources					
23	Revenue Backing from Fund Balance					
24	Levy for CFJC	46,951,589	24,421,908	50,136,747	51,698,767	26,708,836
25	Other Revenue	651,619	768,295	300,000	40,000	20,000
26	Total Capital Revenue	\$ 47,603,208	25,190,203	\$ 50,436,747	\$ 51,738,767	\$ 26,728,836
27						
28	Capital Expenditures					
29	CFJC	(24,618,246)	(34,282,978)	(124,909,563)	(63,812,243)	(447,229)
30						
31	Total Capital Expenditures	\$ (24,618,246)	(34,282,978)	\$ (124,909,563)	\$ (63,812,243)	\$ (447,229)
32						
33	Other Fund Transactions					
34						
35	Ending Fund Balance	\$ 61,814,775	52,722,000	-12,658,041	-24,731,517	\$ 1,550,090
36						
37	Fund Balance designated to current projects⁷		0	0	0	0
38						
39	Reserves					
40	Expenditure Reserve(s) (Carryover)					
41	Other Revenue ⁸					125,000
42	Expenditure Restrictions					
43						
44	Total Reserves	0	0	0	0	\$ 125,000
45						
46	Projected Shortfall	0	0	12,658,041	24,731,517	0
47						
48	Ending Undesignated Fund Balance	\$ 61,814,775	52,722,000	0	0	\$ 1,675,090
49						
50	Financial Plan Notes					
51	¹ 2015-2016 Carryover reflects estimates of year end inception to date appropriation balances or actual balance in the PA_103 report.					
52	² 2017-2018 Adopted Budget is consistent with expenditure and revenue data from PIC and matches the CIP Attachment A.					
53	³ Outyear budget estimates are consistent with Attachment A out years estimates with exceptions noted.					
54	⁴ 2015-2016 (or 2017-2018) Biennial-to-Date Actuals reflects actual revenues and expenditures as of 5/2/17, using EBS report 105.					
55	⁵ 2015-2016 (or 2017-2018) Estimated reflects updated revenue and expenditure estimates as of 12/2016.					
56	⁶ Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.					
57	⁷ Fund balance designated to current projects is for projects that are already appropriated.					
58	⁸ Other Revenue consists of delinquent property tax collections in 2022 and 2023.					
59	⁹ The financial plan budget amounts do not include the effect of the ordinance 18425 technical amendment error that did not successfully					
60	accomplish the goal of making \$2.2 million of the \$7.5 million proviso amount available for the Alder School construction.					

	A	B	C	D	E	F
1	Financial Plan (Q4 2017 Financial Monitoring) PSERN Capital Fund /000003361					
2						
3						
4	Capital Improvement Program (CIP) Budget					
5		2015-2016 Carryforward¹ (YE ITD Balance)	2017-2018 Budget²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated³	2021-2022 Estimated³
6						
7	Capital Budget Revenue Sources:					
8	Levy Proceeds Transfer from the PSERN Levy Fund	-	62,055,650	62,055,650	65,560,502	63,454,341
14	Fund Balance	11,602,256		11,602,256		
15	Total Capital Revenue	\$ 11,602,256	\$ 62,055,650	\$ 73,657,906	\$ 65,560,502	\$ 63,454,341
16						
17	Capital Appropriation:					
18	PSERN Capital Project ¹⁰	45,286,672	-	45,286,672		
19	2018 Planned Supplemental Request	-	204,564,995	204,564,995		
23	2018 Planned Disappropriation Request - Oversight		(18,087)	(18,087)		
24	Capital Oversight ¹¹	18,087	-	18,087		
25						
26	Total Capital Appropriation	\$ 45,304,759	\$ 204,546,908	\$ 249,851,667	\$ -	\$ -
27						
28						
29	CIP Fund Financial Position					
30		2015-2016 Actuals⁴	2017-2018 Biennial to Date Actuals⁵	2017-2018 Estimated⁶	2019-2020 Estimated⁷	2021-2022 Estimated⁷
31	Beginning Fund Balance		11,602,256	11,602,256	(53,564,791)	(90,365,541)
32	Capital Funding Sources					
33	Levy Proceeds Transfer from the PSERN Levy Fund	21,457,474	30,452,861	59,364,750	65,560,502	63,454,341
34	Misc. Revenue, including Interest Earnings	13,760	186,685			
35						
36	Total Capital Revenue	\$ 21,471,234	\$ 30,639,546	\$ 59,364,750	\$ 65,560,502	\$ 63,454,341
37	Capital Expenditures					
38						
39	51000-WAGES AND BENEFITS	(2,281,807)	(2,167,825)	(5,946,069)	(7,479,907)	(4,359,110)
40	52000-SUPPLIES	(20,028)	(5,837)	(9,397)	(10,534)	(10,209)
41	53000-SERVICES-OTHER CHARGES	(6,136,156)	(8,948,623)	(7,402,323)	(14,123,817)	(1,659,377)
42	55000-INTRAGOVERNMENTAL SERVICES	(1,204,094)	(1,078,968)	(2,737,368)	(2,020,879)	(1,574,642)
43	56000-CAPITAL OUTLAY	(70,218)	(789,606)	(100,869,642)	(63,592,120)	(221,282)
44	Contingency		-	(7,566,998)	(15,133,996)	(15,133,996)
45	Oversight fees	(130,675)		-		
46	Total Capital Expenditures	\$ (9,842,978)	\$ (12,990,859)	\$ (124,531,797)	\$ (102,361,253)	\$ (22,958,616)
47						
48	Other Fund Transactions⁸					
49	GAAP Transactions	(26,000)				
50	Ending Fund Balance	\$ 11,602,256	\$ 29,250,943	\$ (53,564,791)	\$ (90,365,541)	\$ (49,869,817)
52	Fund Balance designated to current projects¹⁰	\$ (11,602,256)	\$ (29,250,943)			
53						
54	Reserves					
55	Restricted for the PSERN project			-		
56						
57	Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
60	Projected Shortfall	-		53,564,791	90,365,541	49,869,817
62	Ending Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
66	Financial Plan Notes (samples below)					
68	¹ 2015-2016 carryover is based on the ordinance 18076 minus Actual spent per GL 10.					
69	² 2017-2018 Current Budget is aligned with 2017-2018 planned supplemental.					
70	³ Outyear revenue budget is from the Aug OEFA report.					
71	⁴ 2015-2016 Actual reflects Q4 2016 revenue and expenditure as of 7/17/2017 from GL 10 report.					
72	⁵ 2017-18 BTD Actual reflects Q4 2017 revenue and expenditures from the PA_103 report and the GL_report.					
73	⁶ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of January 2018.					
74	⁷ Outyear revenue estimates are from the Aug OEFA report and the spending estimates are based on the rebasedlined project budget.					
75	⁸ Other fund transactions include GAAP transactions.					
76	⁹ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the					
77	¹⁰ 2016 appropriation balance \$54,998,975 - \$9,842,978 = \$45,286,672					
78	¹¹ 2016 auditor oversight appropriation balance \$148,762 - \$130,675 = \$18,087					
79	¹⁰ This plan was updated by Valerie Ceban/Junko Keesecker on 2/13/2018					

	A	B	C	D	E	F	G
1	Financial Plan Q4 2017 Monitoring						
2	Airport Capital Fund /000003380						
3							
4	Capital Improvement Program (CIP) Budget						
5		Carryforward (YE ITD Balance) ¹	2017-2018 Current Budget ²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated ³	2021-2022 Estimated ³	
7	Capital Budget Revenue Sources:						
8	Fund Balance	15,363,025		15,363,025	1,427,048		
9	FAA Grants	-	5,708,192	5,708,192	6,310,350	1,600,000	
10	Environmental Grants	-	100,000	100,000	100,000	100,000	
11	Transfer from Operating	-	5,910,774	5,910,774	7,027,302	6,604,700	
12					-	-	
13							
14	Total Capital Revenue	\$ 15,363,025	\$ 11,718,966	\$ 27,081,991	\$ 14,864,700	\$ 8,304,700	
15							
16	Capital Appropriation:						
17	Safety/Security Program	(1,349,090)	(2,986,289)	(4,335,379)	(364,700)	(364,700)	
18	Redevelopment Program	(5,525,795)	-	(5,525,795)	(10,000,000)	(2,250,000)	
19	Airside Infrastructure Program	(2,189,581)	(3,812,436)	(6,002,017)	(1,250,000)	(1,000,000)	
20	Landside Infrastructure Program	(4,220,247)	(1,414,000)	(5,634,247)	(1,700,000)	(3,000,000)	
21	Contingencies		(1,500,000)	(1,500,000)	(300,000)	(300,000)	
22	All Other CIP Projects	(2,078,312)	(2,006,241)	(4,084,553)	(1,250,000)	(1,390,000)	
23							
25	Total Capital Appropriation	\$ (15,363,025)	\$ (11,718,966)	\$ (27,081,991)	\$ (14,864,700)	\$ (8,304,700)	
26							
27							
28	CIP Fund Financial Position						
29		2015-2016 Actuals ⁴	2017-2018 Estimated at Budget Development ⁵	2017-2018 Biennial to Date Actual ⁶	2017-2018 Estimated ⁷	2019-2020 Estimated ⁸	2021-2022 Estimated ⁸
30	Beginning Fund Balance	14,561,781	16,192,190	15,304,690	15,304,690	9,612,659	1,888,152
31	Capital Funding Sources						
32	Transfer from Operating	6,000,000	7,337,822	3,000,000	7,330,175	7,027,302	6,604,700
33	FAA Grant Funding	7,391,991	4,281,144	1,308,613	3,766,229	6,310,350	1,600,000
34	Environmental Grants	378,186	100,000	58,390	100,000	100,000	100,000
35	Misc Revenue	232,997	-	43,221	65,000	-	-
36							
37	Total Capital Revenue	\$ 14,003,174	\$ 11,718,966	\$ 4,410,224	\$ 11,261,404	\$ 13,437,652	\$ 8,304,700
38							
39	Capital Expenditures						
40	Safety/Security Program	(6,957,216)	(4,335,379)	(1,855,667)	(3,348,381)	(364,700)	(364,700)
41	Redevelopment Program	(874,829)	(1,874,284)	(334,028)	(2,502,528)	(13,116,188)	(2,478,823)
42	Airside Infrastructure Program	(724,675)	(5,570,435)	(1,786,011)	(4,541,011)	(1,458,000)	(1,220,000)
43	Landside Infrastructure Program	(3,564,579)	(2,693,915)	(1,290,895)	(3,702,895)	(4,639,271)	(3,000,000)
44	Contingencies	-	(300,000)	-	(500,000)	(300,000)	(300,000)
45	All Other CIP Projects	(1,085,548)	(3,592,367)	(648,190)	(2,358,620)	(1,284,000)	(1,866,880)
46							
47	Total Capital Expenditures	\$ (13,206,847)	\$ (18,366,380)	\$ (5,914,790)	\$ (16,953,434)	\$ (21,162,159)	\$ (9,230,403)
48							
49	Other Fund Transactions⁹						
50	FBOD Adjustment	(53,418)	-	-	-		
51							
52	Ending Fund Balance	\$ 15,304,690	\$ 9,544,776	\$ 13,800,124	\$ 9,612,659	\$ 1,888,152	\$ 962,449
53							
54	Fund Balance designated to current projects¹⁰	\$ 14,988,340	\$ 8,044,776	\$ 12,300,124	\$ 8,112,659	\$ 1,141,743	\$ 214,040
55							
56	Reserves¹¹						
57	Program Contingency	(316,350)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
58							
59	Total Reserves	\$ (316,350)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,500,000)
60							
62	Projected Shortfall	-	-	-	-	-	323,511
64	Ending Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ (753,591)	\$ (751,591)
65							
66	Financial Plan Notes						
67	¹ 2015-2016 Carryover reflects estimates of year end inception to date appropriation balances or actual balance as reported by the PA_103 report.						

	A	B	C	D	E	F	G
68	2 2017-2018 Current Budget is aligned with 2017-2018 adopted and proposed supplementals.						
69	3 Outyear budget estimates are consistent with Attachment A out years estimates with exceptions noted.						
70	4 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2016, using EBS report PA_103. The beginning and ending fund balance are consistent with the fund balance reported by FBOD.						
71	5 2017-2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan.						
72	6 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2017, using EBS report PA_103 (PRELIMINARY CLOSE).						
73	7 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 12/31/2017 PRELIMINARY CLOSE.						
74	8 Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.						
75	9 Other fund transactions include accounting adjustments to balance to budgetary fund balance.						
76	10 Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.						
77	11 The Program Contingency reflects amounts directed by the PAO.						
78	12 This plan was update by Morlene Mitchell on 2/2/2018.						

Financial Plan 2017 Q3 Monitoring
Urban Reforestation and Habitat Restoration/000003403

Capital Improvement Program (CIP) Budget					
	2015-2016 Carryforward (YE ITD Balance)¹	2017-2018 Current Budget²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated³	2021-2022 Estimated³
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	(122,227)	122,227	-	-	-
Interest Revenue		40,000	40,000	7,200	7,200
Total Capital Revenue	\$ (122,227)	\$ 162,227	\$ 40,000	\$ 7,200	\$ 7,200
Capital Appropriation:					
Grants	122,227	(162,227)	(40,000)	(7,200)	(7,200)
Total Capital Appropriation	\$ 122,227	\$ (162,227)	\$ (40,000)	\$ (7,200)	\$ (7,200)

CIP Fund Financial Position						
	2015-2016 Actuals⁴	2017-2018 Estimated at Budget Development⁵	2017-2018 Biennial to Date Actual⁶	2017-2018 Estimated⁷	2019-2020 Estimated⁸	2021-2022 Estimated⁸
Beginning Fund Balance	680,544	687,062	687,062	687,062	661,127	659,851
Capital Funding Sources						
Interest Revenue	9,977	-	5,400	9,066	8,723	8,707
Total Capital Revenue	\$ 9,977	\$ -	\$ 5,400	\$ 9,066	\$ 8,723	\$ 8,707
Capital Expenditures						
Grants	(2,159)	-	-	(35,000)	(10,000)	(10,000)
Total Capital Expenditures	\$ (2,159)	\$ -	\$ -	\$ (35,000)	\$ (10,000)	\$ (10,000)
Other Fund Transactions⁹						
Year end GAAP adjustments	(1,300)			-		
Ending Fund Balance	\$ 687,062	\$ 687,062	\$ 692,462	\$ 661,127	\$ 659,851	\$ 658,558
Fund Balance designated to current projects¹⁰	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves¹¹						
Endowment Principal	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)
Future Grants	(37,662)	(37,062)	(42,462)	(11,127)	(9,851)	(8,558)
Total Reserves	\$ (687,662)	\$ (687,062)	\$ (692,462)	\$ (661,127)	\$ (659,851)	\$ (658,558)
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -

Financial Plan Notes

¹ 2015-2016 Carryover reflects estimates of year end inception to date appropriation balances or actual balance as reported by the PA_103 report.

² 2017-2018 Current Budget is aligned with 2017-2018 adopted and proposed supplementals.

³ Outyear budget estimates are based upon out years interest estimates.

⁴ 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/26/17, using EBS report GL-30. The beginning and ending fund balance are consistent with the fund balance reported by FBOD.

⁵ 2017-2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan.

⁶ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/26/2017, using EBS report GL30.

⁷ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 10/26/2017.

⁸ Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.

⁹ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

¹⁰ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

¹¹ Provide a footnote that describes each reserve.

¹² This plan was update by Robert Kniestedt on 10/26/2017.

2017 -2018 FINANCIAL PLAN
MAJOR MAINTENANCE RESERVE FUND / 3421
3rd QUARTER, 2017

Period: SEP-2017

Updated: 12/13/2017

MNS - for PSB Va

Capital Improvement Program (CIP) Budget

	2015-2016 Carryforward (YE ITD Balance) ¹	2017-2018 Adopted Budget ²	2017-2018 Supplementals Adopted ¹³	2017-2018 2nd Omnibus Executive Proposed ¹⁴	2017-2018 Total (Balance + Budget)	2019-2020 Estimated ³	2021-2022 Estimated ³
Capital Budget Revenue Sources:							
DOWNTOWN OFFICE BLDG GROUP	-	8,853,370	(4,156)	-	8,849,214	9,114,690	9,388,131
COURTHOUSE GROUP ⁹	11,629,987	2,173,910	(166,188)	(743,742)	12,893,967	1,650,799	1,700,323
YESLER BLDG GROUP	-	-	-	-	-	-	-
EARLINGTON GROUP	-	928,890	(110,537)	109,372	927,725	955,557	984,224
24/7 FACILITIES BLDG GROUP	-	3,592,640	(46,228)	(384,603)	3,161,809	3,256,663	3,354,363
24/7 FACILITIES BLDG GROUP (REET Revenue) ⁶	-	1,500,000	-	-	1,500,000	1,545,000	1,591,350
DISTRICT COURT FACILITIES BLDG GROUP	-	204,238	(156,396)	1,163,549	1,211,391	1,247,733	1,285,165
KCSO PRECINCTS BLDG GROUP	-	103,408	-	-	103,408	106,510	109,706
PUBLIC HEALTH BLDG GROUP	-	194,576	(155,872)	-	38,704	39,865	41,061
INDUSTRIAL/STORAGE BLDG GROUP	-	483,620	500,408	(144,576)	839,452	864,636	890,575
GOAT HILL PARKING GROUP	-	594,852	(8,237)	-	586,615	604,213	622,340
FUND BALANCE TRANSFER ^{12 & 13}	-	(500,000)	-	787,958	287,958	-	-
ADMINISTRATIVE/OTHER GROUP w/GF ¹¹	6,500,000	-	-	-	6,500,000	-	-
ADMINISTRATIVE/OTHER GROUP w/GF ¹⁰	229,249	-	-	-	229,249	-	-
Total Capital Revenue	\$ 18,359,236	\$ 18,129,504	\$ (147,205)	\$ 787,958	\$ 37,129,493	\$ 19,385,668	\$ 19,967,238
Capital Expenditure Appropriation:							
DOWNTOWN OFFICE BLDG GROUP	(250,022)	(8,840,935)	4,156	-	(9,086,801)	(9,114,690)	(9,388,131)
COURTHOUSE GROUP ⁹	(11,457,679)	500,000	166,188	743,742	(10,047,749)	(1,650,799)	(1,700,323)
YESLER BLDG GROUP	-	-	-	-	-	-	-
EARLINGTON GROUP	(24,355)	-	110,537	(109,372)	(23,190)	(955,557)	(984,224)
24/7 FACILITIES BLDG GROUP	(5,168,589)	(5,919,505)	46,228	384,603	(10,657,264)	(4,801,663)	(4,945,713)
DISTRICT COURT FACILITIES BLDG GROUP	(64,213)	(134,192)	156,396	-	(42,009)	(1,247,733)	(1,285,165)
KCSO PRECINCTS BLDG GROUP	-	(603,254)	-	(1,163,549)	(1,766,803)	(106,510)	(109,706)
PUBLIC HEALTH BLDG GROUP	(38,480)	-	155,872	-	117,392	(39,865)	(41,061)
INDUSTRIAL/STORAGE BLDG GROUP	(729,221)	(3,131,618)	(500,408)	-	(4,361,247)	(864,636)	(890,575)
GOAT HILL PARKING GROUP	(8,080)	-	8,237	144,576	144,733	(604,213)	(622,340)
FUND BALANCE TRANSFER ^{12 & 13}	-	-	-	(787,958)	(787,958)	-	-
ADMINISTRATIVE/OTHER GROUP w/GF ¹¹	(6,500,000)	-	-	-	(6,500,000)	-	-
ADMINISTRATIVE/OTHER GROUP w/GF ¹⁰	(912,201)	-	-	-	(912,201)	-	-
Total Capital Expenditure Appropriation	\$ (25,152,841)	\$ (18,129,504)	\$ 147,205	\$ (787,958)	\$ (43,923,098)	\$ (19,385,668)	\$ (19,967,238)

CIP Fund Financial Position

	2015-2016 Biennial to Date Actuals ⁴	2017-2018 Biennial to Date Actual ⁴	2017-2018 Estimated ⁶	2019-2020 Estimated ⁷	2021-2022 Estimated ⁷
Beginning Fund Balance	19,185,822	5,479,024	5,479,024	6,767,509	3,559,238
Capital Revenue Funding Sources					
DOWNTOWN OFFICE BLDG GROUP	3,697,762	4,442,074	8,849,214	9,114,690	9,388,131
COURTHOUSE GROUP ⁹	-	4,919,176	12,893,967	1,301,900	1,340,957
YESLER BLDG GROUP	-	-	-	-	-
EARLINGTON GROUP	369,069	348,334	927,725	955,557	984,224
24/7 FACILITIES BLDG GROUP	-	2,106,153	3,161,809	4,801,663	4,945,713
24/7 FACILITIES BLDG GROUP (REET Revenue) ⁶	-	-	1,500,000	-	-
DISTRICT COURT FACILITIES BLDG GROUP	-	76,589	1,211,391	1,247,733	1,285,165
KCSO PRECINCTS BLDG GROUP	-	38,778	103,408	106,510	109,706
PUBLIC HEALTH BLDG GROUP	370,181	72,966	38,704	39,865	41,061
INDUSTRIAL/STORAGE BLDG GROUP	1,458,950	181,358	839,452	864,636	890,575
GOAT HILL PARKING GROUP	387,384	223,070	586,615	604,213	622,340
ADMINISTRATIVE/OTHER GROUP w/GF ¹⁰	5,229,199	247,682	(270,751)	787,958	-
Total Capital Revenue	\$ 11,512,545	\$ 12,656,180	\$ 29,841,535	\$ 19,824,726	\$ 19,607,871
Capital Expenditures					
DOWNTOWN OFFICE BLDG GROUP	(410,433)	(484,470)	(11,039,574)	(11,370,761)	(11,711,884)
COURTHOUSE GROUP ⁹	(2,307,222)	(4,246,143)	(15,874,978)	(5,917,341)	(6,094,861)
YESLER BLDG GROUP	-	-	-	-	-
EARLINGTON GROUP	(78,065)	2,171	-	-	-
24/7 FACILITIES BLDG GROUP	(19,818,756)	(967,167)	(2,337,292)	(2,407,411)	(2,479,633)
DISTRICT COURT FACILITIES BLDG GROUP	(103,145)	(4,752)	(154,414)	(159,046)	(163,818)
KCSO PRECINCTS BLDG GROUP	-	-	(603,254)	(621,352)	(639,992)
PUBLIC HEALTH BLDG GROUP	(67,397)	-	-	-	-
INDUSTRIAL/STORAGE BLDG GROUP	(1,257,177)	(617,469)	(3,247,616)	(3,345,044)	(3,445,396)
GOAT HILL PARKING GROUP	(21,101)	-	-	-	-

ADMINISTRATIVE/OTHER GROUP ^{10 & 11}	(1,156,046)	(233,265)	(1,007,964)	787,958	811,597
Total Capital Expenditures	\$ (25,219,343)	\$ (6,551,095)	\$ (34,265,092)	\$ (23,032,997)	\$ (23,723,987)
Other Fund Transactions					
FUND BALANCE TRANSFER ¹¹			6,500,000		
FUND BALANCE TRANSFER TO F3951/ F5511 ¹³			(787,958)		
Ending Fund Balance	\$ 5,479,024	\$ 11,584,109	\$ 6,767,509	\$ 3,559,238	\$ (556,878)
Fund Balance designated to current projects⁸	\$ -	\$ -	\$ -	\$ -	\$ -
Reserves ⁵					
Expenditure Reserve(s) (Carryover)	(24,828,987)				
Revenue Reserve(s) (Carryover)	18,359,236				
Total Reserves	\$ (6,469,751)	\$ -	\$ -	\$ -	\$ -
Projected Shortfall	990,727	-	-	-	556,878
Ending Undesignated Fund Balance	\$ 0	\$ 11,584,109	\$ 6,767,509	\$ 3,559,238	\$ -

Financial Plan Notes

- ¹ 2015-2016 Carryforward: MMRF budget revenue sources are based on streamlined rate. The revenue of \$11,629,987 for project 1130085 KCCH Electrical work (2017 Ordinance 18425) & project 1130416 White Center Shelter of \$229,249, project 1131095 Transfer to GF und \$6.5 M (Ordinance 18425) will have carryforward the end of 2016, which is expected to be collected in 2017 (B9 to B24).
MMRF expenditures are based on cost spending estimates. The Unexpended at Year End 2016 will carry forward into 2017 (B27-B41).
- ² 2017-2018 Adopted Budget: The Revenue is based on streamlined rate, except for \$1.5 million DAJD contribution from REET revenue rather than the streamlined rate (C9 to C24). The Adopted Budget expenditure is based on ordinance 18409 (C27 to C41).
- ³ Outyear budget : Estimated reflects the assumed revenue growth of 3% per year (G9 to G40 & H9 to H40).
- ⁴ 2015-2016 Biennial: Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/16, using EBS report GL_030 (ADJ_2016) (B47 to B76).
2017-2018 Biennial: Biennial-to-Date Actuals reflects actual revenues and expenditures as of 9/30/2017, using EBS report GL_030 (SEP_2017) (D47 to D76).
- ⁵ 2015-2016 Estimated : Revenue estimated was based on central rate (C47 to C60). The expenditure estimated reflects updated data based on 2015 actual (ADJ-2015) & 2016 estimates cash flow from PPM's (C63 to C75).
- ⁶ 2017-2018 Estimated: The proposed revenue is consistent with revenue data from the 2017-2018 Proforma streamlined rate except for \$1.5 million DAJD contriburion from REET revenue rather than the streamlined rate (E47 to E60). The proposed expenditure is consistent with expenditure data from PPM's cash flow. (E63 to E75).
- ⁷ 2019-2022 Estimated: Estimated reflects the assumed revenue and expenditure growth of 3% and reflects the most recent budget, including the outyear impact of supplementals (F47 to F75 and G47 to G75).
- ⁸ Reserves: Expenditure Reserve(s)(carryover): \$25,152,841 is from 2015-2016 Budget Unexpended at Year End (C86).
Revenue Reserve(s)(carryover): \$18,359,236 is from 2015-2016 Budget Unexpended at Year End (C87).
- ⁹ Courthouse project are supported through bond proceeds and the debt service will be paid by the General Fund. The revenue will have carryforward at the end of 2016, which is expected to be collected in 2017 (B10, B28, E49 & E65).
- ¹⁰ White Center Shelter project 1130416 of \$229,249 are supported through DCHS and General Fund. The revenue was carryforward at the end of 2016, which is has been completed (collected/spending) in 2017 (B22, B39,B59, B74).
- ¹¹ Transfer to General Fund-project 1131095 of \$6,500,000 (2016 Ord 18425), which is expected to be collected in 2017. The expenditure are in 2016 (B21,B38,B74,C80,E80).
- ¹² MMRF should transfer project 1124472 Courthouse Revitalization \$500,000 to F3951 BR&R per 2017 Ordinance 18409 in 2017 (D20 & E20). Instead transfer to BR&R in 2017, . MMRF collect \$500K instraded of \$1 M in 4th quarter, 2016. The GF fund will transfer \$500k to BR&R in 2017.
- ¹³ MMRF project 1040802- FMD Transr MMRF to FND 3951, will supported BR&R project 1132352-BR&R Yesler 7FL IT Infrastructure of \$787,958 and temporary using MMRF fund balance, which is expected to be reimbursed by FMD ISF-F5511 , per PSB (E27,E81).
- ¹⁴ 2017 1st Supplementtals Adopted Ordinance number is 18544 (D9 to D41).
- ¹⁵ 2017-2018 2nd Omnibus Executive Proposed is consistent with expenditure and revenue data from PIC and matches the CIP Attachment A (E9 to E41).
- ¹⁶ This plan was updated by Li Yu on 12/11/17. And updated by Sid Bender on 12/13/17.

Financial Plan (Q4 2017 - 2018 Monitoring)
FMD-PARKS FACILITY REHAB / 3490

Capital Improvement Program (CIP) Budget					
	2015-2016 Carryforward (YE ITD Balance)¹	2017-2018 Current Budget²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated³	2021-2022 Estimated³
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	325	-	325	-	-
Real Estate Excise Tax (REET) I	198,031	-	198,031	-	-
REET II	1,112,377	(155,850)	956,527	-	-
Miscellaneous	-	-	-	-	-
Total Capital Revenue	\$ 1,310,733	\$ (155,850)	\$ 1,154,883	\$ -	\$ -
Capital Appropriation:					
Regional Trail System	(198,031)	-	(198,031)	-	-
Critical Infrastructure and Major Maintenance	(875,927)	-	(875,927)	-	-
Emergent Contingency	(80,021)	-	(80,021)	-	-
Administration and Central Rates	(156,754)	-	(156,754)	-	-
<i>Disappropriations (positive)</i>		155,850	155,850		
Total Capital Appropriation	\$ (1,310,733)	\$ 155,850	\$ (1,154,883)	\$ -	\$ -

CIP Fund Financial Position						
	2015-2016 Actuals⁴	2017-2018 Estimated at Budget Development⁵	2017-2018 Biennial to Date Actual⁶	2017-2018 Estimated⁷	2019-2020 Estimated⁸	2021-2022 Estimated⁸
Beginning Fund Balance	(\$192,396)	(\$210,077)	(\$210,077)	(\$210,077)	\$0	\$0
Capital Funding Sources						
Levy Proceeds from Fund 1453						
Real Estate Excise Tax (REET) I	559,612	-	203,607	203,607	-	-
REET II	1,393,287	-	1,036,731	1,036,731	-	-
Miscellaneous	(4,529)	-	(9,660)	(9,660)	-	-
Total Capital Revenue	\$ 1,955,870	\$ -	\$ 1,230,678	\$ 1,230,678	\$ -	\$ -
Capital Expenditures						
Regional Trail System	(559,611)	-	(153,617)	(153,617)	-	-
Critical Infrastructure and Major Maintenance	(1,322,645)	-	(780,398)	(780,398)	-	-
Emergent Contingency	-	-	(80,021)	(80,021)	-	-
Administration and Central Rates	(92,238)	-	(579)	(579)	-	-
Total Capital Expenditures	\$ (1,974,494)	\$ -	\$ (1,014,615)	\$ (1,014,615)	\$ -	\$ -
Other Fund Transactions⁹						
Other General Ledger Expenses	943		(1,754)	(1,754)		
Ending Fund Balance	(\$210,077)	(\$210,077)	\$ 4,232	\$ 4,232	\$ -	\$ -
Fund Balance designated to current projects¹⁰		\$0	\$0	(\$140,277)	\$ -	\$ -
Reserves						
Budget to be transferred to fund 3160 (to be reimbursed)				140,277		
Fund balance to be transferred to fund 3160				(4,232)		
Total Reserves	\$ -	\$ -	\$ -	\$ 136,045	\$ -	\$ -
Projected Shortfall¹¹	210,077	210,077	-	-	-	-
Ending Undesignated Fund Balance	\$ -	\$ -	\$ 4,232	\$ -	\$ -	\$ -

Financial Plan Notes (samples below)

¹ 2015-2016 Carryover reflects estimates of year end inception to date appropriation balances or actual balance as reported by the PA_103 report.

² 2017-2018 Current Budget is aligned with 2017-2018 adopted and supplementals.

³ There is no outyear budget estimates because the fund will be closed.

⁴ 2015-2016 Actuals reflects actual revenues and expenditures, using EBS report GL Revenue from Discoverer. The beginning and ending fund balance are consistent with the fund balance reported by FBOD.

⁵ 2017-2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan. This is blank since this fund did not request additional budget for 2017-2018.

⁶ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2017, using EBS report PA103 (BI Publisher) (run on 2/5/2018)

⁷ 2017-2018 Estimated reflects actual 2017-2018 revenue and expenditures.

⁸ There is no outyear revenue and spending estimates because the fund is to be closed.

⁹ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

¹⁰ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

¹¹ One reason for year-end shortfalls is due to prior reimbursements of REET funds. Certain expenditures were not reimbursed due to budget limit.

¹² This plan was update by Myunghee Chung on 2/5/2018

Financial Plan Q3, 2017
OPEN SPACE BOND FUNDED SUBFUND /000003521

Capital Improvement Program (CIP) Budget					
	2015-2016 Carryforward (YE ITD Balance) ¹	2017-2018 Current Budget ²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated ³	2021-2022 Estimated ³
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	229,935	50,886	280,821	-	-
Interest Earnings	-	4,000	4,000	-	-
Total Capital Revenue	\$ 229,935	\$ 54,886	\$ 284,821	\$ -	\$ -
Capital Appropriation:					
Acquisitions	(229,935)	(54,886)	(284,821)	-	-
Total Capital Appropriation	\$ (229,935)	\$ (54,886)	\$ (284,821)	\$ -	\$ -

CIP Fund Financial Position						
	2015-2016 Actuals ⁴	2017-2018 Estimated at Budget Development ⁵	2017-2018 Biennial to Date Actual ⁶	2017-2018 Estimated ⁷	2019-2020 Estimated ⁸	2021-2022 Estimated ⁸
Beginning Fund Balance	271,893	-	280,821	280,821	-	-
Capital Funding Sources						
Interest Earnings	4,066	-	2,865	4,000	-	-
Total Capital Revenue	\$ 4,066	\$ -	\$ 2,865	\$ 4,000	\$ -	\$ -
Capital Expenditures						
Acquisitions	(4,862)	-	-	(284,821)	-	-
Total Capital Expenditures	\$ (4,862)	\$ -	\$ -	\$ (284,821)	\$ -	\$ -
Other Fund Transactions⁹	-	-	-	-	-	-
Ending Fund Balance	\$ 280,821	\$ -	\$ 283,686	\$ -	\$ -	\$ -
Fund Balance designated to current projects¹⁰	\$ (229,935)	\$ -	\$ (229,935)	\$ -	\$ -	\$ -
Reserves¹¹						
Reserve For Future Allocation	(50,886)	-	(53,751)	-	-	-
Other	-	-	-	-	-	-
Total Reserves	\$ (50,886)	\$ -	\$ (53,751)	\$ -	\$ -	\$ -
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Financial Plan Notes (samples below)

¹ 2015-2016 Carryover reflects actual balance as reported by the PA_103 report.

² 2017-2018 Current Budget is aligned with 2017-2018 adopted and proposed supplementals.

³ Outyear budget estimates are consistent with adopted budget estimates for outyears.

⁴ 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/16/2017, using EBS report GL_010. The beginning and ending fund balance are consistent with the fund balance reported by FBOD.

⁵ 2017-2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan + proposed supplemental.

⁶ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/16/2017, using EBS report GL_033.

⁷ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 10/16/2017.

⁸ Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.

⁹ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

¹⁰ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

¹¹ Revenues received that will be allocated to projects following budget approval.

¹² This plan was updated by Veronica Doherty on 10/16/2017.

Financial Plan Q3, 2017
OPEN SPACE NON-BOND COUNTY PROJECTS / 000003522

Capital Improvement Program (CIP) Budget					
	2015-2016 Carryforward (YE ITD Balance) ¹	2017-2018 Current Budget ²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated ³	2021-2022 Estimated ³
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	4,788,705	-	4,788,705	5,000,000	5,000,000
Grants & Other Revenue	-	6,306,979	6,306,979	-	-
Total Capital Revenue	\$ 4,788,705	\$ 6,306,979	\$ 11,095,684	\$ 5,000,000	\$ 5,000,000
Capital Appropriation:					
Acquisitions	(4,788,705)	(6,306,979)	(11,095,684)	(5,000,000)	(5,000,000)
Total Capital Appropriation	\$ (4,788,705)	\$ (6,306,979)	\$ (11,095,684)	\$ (5,000,000)	\$ (5,000,000)

CIP Fund Financial Position						
	2015-2016 Actuals ⁴	2017-2018 Estimated at Budget Development ⁵	2017-2018 Biennial to Date Actual ⁶	2017-2018 Estimated ⁷	2019-2020 Estimated ⁸	2021-2022 Estimated ⁸
Beginning Fund Balance	373,694		217,396	217,396	160,448	160,448
Capital Funding Sources						
Grant and Other Revenue ⁷	6,690,197	4,342,766	386,537	4,342,766	5,638,331	5,000,000
Rental Income	282,226	-	-	-	-	-
Interest Income	122	-	(99)	-	-	-
Total Capital Revenue	\$ 6,972,545	\$ 4,342,766	\$ 386,438	\$ 4,342,766	\$ 5,638,331	\$ 5,000,000
Capital Expenditures						
Acquisitions & Relocations	(7,128,843)	(4,342,766)	(1,163,039)	(4,399,714)	(5,638,331)	(5,000,000)
Total Capital Expenditures	\$ (7,128,843)	\$ (4,342,766)	\$ (1,163,039)	\$ (4,399,714)	\$ (5,638,331)	\$ (5,000,000)
Other Fund Transactions⁹						
	-	-	-	-		
Ending Fund Balance	\$ 217,396	\$ -	\$ (559,205)	\$ 160,448	\$ 160,448	\$ 160,448
Fund Balance designated to current projects¹⁰	\$ (217,396)	\$ -	\$ (160,448)	\$ (160,448)	\$ (160,448)	\$ (160,448)
Reserves¹¹						
Reserve For Future Allocation	-	-	-			
Other - reimbursements	-		719,653			
Total Reserves	\$ -	\$ -	\$ 719,653	\$ -	\$ -	\$ -
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Financial Plan Notes

¹ 2015-2016 Carryover reflects actual balance as reported by the PA_103 report.

² 2017-2018 Current Budget is aligned with 2017-2018 adopted and proposed supplementals.

³ Outyear budget estimates are consistent with adopted budget estimates for outyears.

⁴ 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/10/2017, using EBS report GL_010. The beginning and ending fund balance are consistent with the fund balance reported by FBOD.

⁵ 2017-2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan.

⁶ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/10/2017, using EBS report GL_010.

⁷ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 10/10/2017.

⁸ Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.

⁹ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

¹⁰ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

¹¹ Revenues will be recognized once billing occurs .

¹² This plan was updated by Veronica Doherty on 10/24/2017.

Financial Plan (Q4 2017 - 2018 Monitoring)
Parks Capital Fund / 3581

Capital Improvement Program (CIP) Budget

	2015-2016 Carryforward (YE ITD Balance) ¹	2017-2018 Current Budget ²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated ³	2021-2022 Estimated ³
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	34,983,587	9,039,479	44,023,066	7,081,397	-
Levy Proceeds from Fund 1453		46,982,203	46,982,203	28,509,588	-
Real Estate Excise Tax (REET) I	1,195,728	1,497,112	2,692,840	1,587,061	-
REET II	4,516,178	8,294,932	12,811,110	4,149,758	-
State and Federal Grants	2,192,714	8,932,750	11,125,464	-	-
Bond Proceeds ⁹		-	-	-	-
YASF Grant		2,250,000	2,250,000	-	-
Fund to Reduce Energy Dependence (FRED)		392,000	392,000	-	-
Miscellaneous ¹⁴	172,000	403,267	575,267	-	-
Total Capital Revenue	\$ 43,060,207	\$ 77,791,743	\$ 120,851,950	\$ 41,327,804	\$ -
Capital Appropriation:					
Regional Trail System	(26,236,436)	(34,834,774)	(61,071,210)	(\$24,309,116)	-
Regional Open Space Acquisition	(7,456,887)	(13,950,533)	(21,407,419)	(\$7,622,885)	-
Critical Infrastructure and Major Maintenance	(9,317,359)	(17,599,816)	(26,917,174)	(\$7,510,006)	-
Community Partnerships and Grants (CPG)	(20,958)	-	(20,958)	-	-
Grant Contingency		(5,796,250)	(5,796,250)	-	-
Emergent Contingency		(2,430,729)	(2,430,729)	-	-
Administration and Central Rates	(28,566)	(3,179,642)	(3,208,208)	(1,885,798)	-
Youth and Amateur Sports Facilities		-	-	-	-
<i>Dissappropriations (positive)</i>					
Total Capital Appropriation	\$ (43,060,206)	\$ (77,791,744)	\$ (120,851,948)	\$ (41,327,805)	\$ -

CIP Fund Financial Position

	2015-2016 Actuals ⁴	2017-2018 Estimated at Budget Development ⁵	2017-2018 Biennial to Date Actual ⁶	2017-2018 Estimated ⁷	2019-2020 Estimated ⁸	2021-2022 Estimated ⁸
Beginning Fund Balance	\$35,673,395	\$42,521,174	\$45,556,295	\$45,556,295	\$42,602,587	\$31,939,000
Capital Funding Sources						
Levy Proceeds from Fund 1453	49,715,570	52,752,365	26,399,239	53,190,746	28,509,588	-
Real Estate Excise Tax (REET) I	2,537,313	2,053,476	661,130	1,615,704	2,467,122	-
REET II	4,256,674	7,845,386	2,579,182	7,686,666	7,512,066	-
State and Federal Grants	1,998,660	7,337,705	1,599,355	6,675,278	3,144,731	-
Bond Proceeds	11,863,586	9,000,000			-	-
YASF Grant		2,250,000		1,350,000	900,000	-
Miscellaneous	1,021,872		1,016,921	1,188,921	-	-
Total Capital Revenue	\$ 71,393,675	\$ 81,630,932	\$ 32,647,827	\$ 72,099,315	\$ 42,533,507	\$ -
Capital Expenditures						
Regional Trail System	(22,884,151)	(41,984,247)	(16,729,433)	(36,642,726)	(29,242,560)	(11,697,024)
Regional Open Space Acquisition	(27,200,400)	(11,286,006)	(7,140,022)	(12,844,452)	(9,711,511)	(3,884,605)
Critical Infrastructure and Major Maintenance	(10,093,821)	(20,139,586)	(5,076,992)	(16,150,305)	(10,966,125)	(4,386,450)
Community Partnerships and Grants (CPG)	(377,670)		(20,958)	(20,958)		
Grant Contingency		(5,473,125)		(3,477,750)	(1,391,100)	(556,440)
Emergent Contingency				(2,430,729)		
Administration and Central Rates	(968,931)	(3,086,712)	(984,011)	(3,208,208)	(1,885,798)	
Youth and Amateur Sports Facilities		(6,300,000)				
Total Capital Expenditures	\$ (61,524,973)	\$ (88,269,676)	\$ (29,951,416)	\$ (74,775,128)	\$ (53,197,094)	\$ (20,524,519)
Other Fund Transactions⁹						
Other General Ledger Expenses	14,197		(277,895)	(277,895)		
Ending Fund Balance	\$45,556,294	\$35,882,430	\$ 47,974,811	\$ 42,602,587	\$ 31,939,000	\$ 11,414,481
Fund Balance designated to current projects¹⁰	(\$35,155,587)	(\$29,119,885)	(\$37,851,998)	(\$32,479,775)	(\$30,897,584)	(\$11,414,481)
Reserves						
Regional Trail System Reserve ¹²	(9,039,479)	(7,081,397)	(7,081,397)	(7,081,397)		

Emergent Need Reserve ¹³ Reserved for Funding Gap				(3,041,416)	(1,041,416)	
Total Reserves	\$ (9,039,479)	\$ (7,081,397)	\$ (7,081,397)	\$ (10,122,812)	\$ (1,041,416)	\$ -
Projected Shortfall ¹¹	-	318,852	-	-	-	-
Ending Undesignated Fund Balance	\$ 1,361,228	\$ -	\$ 3,041,416	\$ -	\$ -	\$ -

Financial Plan Notes (samples below)

¹ 2015-2016 Carryover reflects estimates of year end inception to date appropriation balances or actual balance as reported by the PA_103 report.

² 2017-2018 Current Budget is aligned with 2017-2018 adopted and proposed supplementals.

³ Outyear budget estimates are consistent with Attachment A out years estimates.

⁴ 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures, using EBS report GL Revenue from Discoverer. The beginning and ending fund balance are consistent with the fund balance reported by FBOD.

⁵ 2017-2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan.

⁶ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2017, using EBS report PA103 (BI Publisher) (ran on 2/1/2018)

⁷ 2017-2018 Estimated reflects actual 2017 and estimated 2018 revenue and expenditures.

⁸ Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.

⁹ \$9,000,000 appropriated for Youth and Amateur Sports Facility program in the Adopted Budget but was requested to transferred to the Youth and Amateur Sports Fund (1290) in the 2nd Omnibus.

¹⁰ Other fund transactions include accounting adjustments to balance to budgetary fund balance. \$270K difference is from a correction entry of Grant revenue booked as expenditure reduction in year 2014

¹¹ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

¹² The 2017-2018 reserve is held for regional trail construction. Appropriation will be requested when final design is complete.

¹³ It is a grant from Youth Amateur Sports Facility Program in Fund 1290 (funding is backed by Car Rental Tax)

¹⁴ The amount includes appropriated Donation from Forterra, business revenue from City of Woodinville for an easement (\$23,000) and settlement awarded from Kaseburg Sanction (\$75,000). The amount is appropriated to East Trail Corridor (ERC) in 2nd Omnibus. It also includes business revenue of \$228,000 for a road easement from the City of Redmond. The amount is to be used for Steve Cox's funding gap.

¹⁵ This plan was update by Myunghee Chung on 2/1/2018.

Wastewater Enterprise Financial Plan
Wastewater Enterprise Financial Plan / 4611, 3611, 8920

Category	2015/2016 Actuals ¹	2017/2018 Budget ²	2017/2018 Current Budget ³	2017 Unaudited, 2018 Estimated	2019/2020 Projected Not Updated	2021/2022 Projected Not Updated
1 Beginning Fund Balance	\$ 294,583,592	\$ 493,184,762	\$ 493,184,762	493,184,762	394,562,646	368,033,325
2 Revenue and Financing (inflows)						
3 Fees and other income	909,947,177	965,006,768	965,006,768	994,174,643	1,042,113,675	1,105,261,065
4 Bond Proceeds	121,900,000	55,989,283	55,989,283	50,000,000	115,531,828	243,495,650
5 Loans and Grants; Brightwater Settlement (after 2019)	71,481,219	29,633,508	29,633,508	56,271,000	97,626,000	49,313,000
6 Investment Income	7,313,000	6,115,086	6,115,086	12,381,841	16,893,144	19,130,218
7 Total Revenues	1,110,641,396	1,056,744,645	1,056,744,645	1,112,827,484	1,272,164,646	1,417,199,933
8 Expenditures and Debt Service (outflows)						
9 Operating	(265,247,000)	(301,489,000)	(305,146,000)	(317,628,000)	(329,376,278)	(357,127,383)
10 Debt Service Parity Debt	(328,650,749)	(325,036,450)	(325,036,450)	(328,802,063)	(330,897,095)	(359,666,634)
11 Debt Service Parity Lien Obligations	(95,228,385)	(108,423,994)	(108,423,994)	(104,209,426)	(100,444,394)	(104,180,544)
12 Subordinate Debt Service	(40,631,778)	(102,596,076)	(102,596,076)	(82,236,938)	(104,135,474)	(103,861,163)
13 Debt issuance costs	(769,318)	(266,686)	(266,686)	(750,000)	(2,237,559)	(4,606,900)
14 Capital Expenditures (2017 actuals, estimated 2018)	(320,328,000)	(349,378,000)	(373,912,432)	(380,556,000)	(460,462,392)	(480,514,469)
15 Adjustments ⁶	9,236,482	31,823,445	31,823,445	15,581,679	28,859,224	24,099,428
16 Total Expenditures	(1,041,618,748)	(1,155,366,761)	(1,183,558,193)	(1,198,600,747)	(1,298,693,967)	(1,385,857,665)
17 Estimated Under (Over) expenditures	69,022,648	(98,622,116)	(126,813,548)	(85,773,263)	(26,529,321)	31,342,268
18 Other Fund Transactions						
Brightwater Settlement	129,578,522			15,360,657		
19						
20 Total Other Fund Transactions						
21 Ending Fund Balance	493,184,762	394,562,646	366,371,214	422,772,156	368,033,325	399,375,593
22 Reserves						
23 Expenditure Reserves						
24 Emergency Capital Reserve ⁷	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
25 Construction Cash Balance Reserve ⁸	92,978,519	5,689,627	5,689,627	5,000,721	(25,069,669)	(25,069,670)
26 Brightwater Settlement ⁹	129,578,522		-	141,928,000	48,313,000	-
27 Cash Flow Reserves			-			
28 Liquidity Reserve ¹⁰	13,632,100	15,310,000	15,310,000	15,325,000	16,791,732	18,249,337
29 Mandated Reserves			-			
30 Bond Reserve ¹¹	160,491,113	143,428,000	143,428,000	142,679,763	139,110,924	155,845,236
31 State Loan Reserve ¹²	10,351,641	13,816,448	13,816,448	12,872,800	13,665,565	12,898,200
32 Rate Stabilization Reserve ¹³	46,250,000	43,750,000	43,750,000	46,250,000	46,250,000	46,250,000
33 Total Cash Reserves	468,281,894	236,994,075	236,994,075	379,056,283	254,061,552	223,173,103
35 Undesignated Balances	24,902,868	157,568,571	129,377,139	43,715,873	113,971,773	176,202,490
36 Other Items	2016 DSC	2018 DSC		2018 DSC	2020 DSC	2022 DSC
37 Debt Service Coverage Ratio Parity Debt	2.07	2.10		2.10	2.17	2.11
38 Debt Service Coverage Ratio Total Payments	1.40	1.37		1.37	1.43	1.40
39 Operating Transfers to Capital	163,009,961	168,332,000	164,952,812	176,068,232	218,885,345	208,279,342

Financial Plan Notes

- 1) 2015/2016 based on 2015 and 2016 audit results.
- 2) 2017-2018 Adopted Budget is based on ordinance 18409.
- 3) 2017/2018 budget amended for North Creek supplemental of \$24,534,432. Operating expenses includes \$3,379,188 carryforward for unspent Waterworks grants approved in 2015-2016 budget.
- 4) Footnote deleted.
- 5) Footnote deleted
- 6) Adjustment to variable rate interest expense for the Operating Transfers to Capital. Other adjustments for 2016 audit results.
- 7) Emergency Capital Reserve authorized by Motion 13798 of December 11, 2012. To be used for unanticipated system repairs or equipment replacement in the event of a natural disaster or some unforeseen system failure.
- 8) Equals ending cash balances in Funds 3611 and 4611, with adjustments, plus \$5 million of the Liquidity Reserve.
- 9) Represents final 2017 & 2017 State Supreme Court rulings in favor of King County, allowing Brightwater settlement to be brought into the capital program. WTD will include use of the settlement to fund its capital program in the 2019 rate proposal.
- 10) 15% of operating expenses as authorized by Motion 13798 of December 11, 2012, less \$5.0 million portion included in Construction Fund.
- 11) Parity Bond Reserve under Ordinance 18116 of September 21, 2015.
- 12) Reserves required by loan agreements with the Dept. of Ecology. See Ordinances 18020 and 18541.
- 13) As established by Ordinance 12314, Section 13.D.

Financial Plan Q3 - 2017
Public Transportation Fund / 4641,3641,3642,4642,4643,8430

Category	2015/2016 Actuals ¹	2017/2018 Adopted Budget ²	2017/2018 Current Budget ³	Biennial-to-Date Actuals ⁴	2017/2018 Estimated ⁵	2019/2020 Projected	2021/2022 Projected ⁶
Beginning Fund Balance	559,727,168	802,524,301	802,504,560	875,381,043	875,381,043	877,230,821	819,794,902
Revenues							
Fares (Bus, ACC, VP, SC)	338,680,220	353,240,941	353,240,941	110,818,896	354,940,941	376,344,504	379,610,587
Other Operations (Bus, ACC, VP, SC)	45,874,811	44,438,751	44,438,751	10,517,483	53,663,751	60,827,428	46,564,822
City of Seattle	42,947,838	71,218,000	71,218,000	18,463,087	71,398,384	75,662,129	80,651,317
Sales Tax	1,084,275,537	1,229,651,118	1,229,651,118	433,907,700	1,216,269,771	1,354,901,869	1,465,138,038
Property Tax	53,282,048	46,334,423	46,334,423	13,072,722	46,957,887	59,134,283	61,766,736
Congestion Relief Charge	2,333	0	-	-	-	-	-
Interest Income	9,437,720	9,465,684	9,465,684	5,531,321	17,159,937	26,321,594	34,304,062
Grants	254,843,127	175,053,769	175,053,769	30,998,398	175,519,775	137,644,497	215,122,867
Sound Transit Payments	177,699,243	203,935,126	203,935,126	74,461,729	207,599,989	227,539,166	232,764,999
Support of Other KC Divisions	3,811,141	4,487,570	4,487,570	1,573,943	4,487,570	4,735,093	4,964,739
Miscellaneous	52,942,900	58,708,689	58,708,689	9,600,753	80,118,798	58,587,897	74,654,288
Total Revenues	2,063,796,919	2,196,534,071	2,196,534,071	708,946,033	2,228,116,803	2,381,698,459	2,595,542,455
Expenditures							
Transit Operating	(1,382,326,151)	(1,582,633,137)	(1,588,916,076)	(554,318,251)	(1,588,916,076)	(1,769,696,204)	(1,884,651,316)
DOT Director's Office	(10,899,530)	(12,143,027)	(12,143,027)	(4,147,810)	(12,143,027)	(12,868,379)	(13,462,349)
Infrastructure Capital	(436,093,453)	(419,710,262)	(419,710,262)	(28,581,507)	(219,157,189)	(615,461,484)	(547,693,303)
Revenue Fleet Capital	0	(481,606,076)	(481,606,076)	(38,123,765)	(432,129,875)	(209,717,588)	(142,236,096)
Debt Service	(31,409,539)	(44,614,000)	(44,614,000)	(7,744,640)	(32,606,043)	(41,453,145)	(45,624,989)
Estimated Underexpenditures							
Operating Program	0	7,950,881	7,950,881	-	9,000,000	8,818,148	9,391,090
Capital Program	0	20,659,546	20,659,546	-	-	(1,949,508)	11,883,269
Total Expenditures	(1,860,728,674)	(2,512,096,074)	(2,518,379,013)	(632,915,973)	(2,275,952,210)	(2,642,328,159)	(2,612,393,693)
Other Fund Transactions⁷							
Debt Proceeds	0	149,594,322	149,594,322	0	47,248,587	203,730,430	62,724,983
Misc Balance Adjustments	112,585,629	2,436,599	2,436,599	0	2,436,599	(536,650)	1,812,000
Total Other Fund Transactions	112,585,629	152,030,921	152,030,921	-	49,685,186	203,193,781	64,536,983
Ending Fund Balance	875,381,043	638,993,219	632,690,538	951,411,102	877,230,821	819,794,902	867,480,646
Reserves⁸							
Operating Ending Target Requirement	(38,281,100)	(42,131,502)	(42,131,502)	(42,131,502)	(42,550,331)	(46,578,554)	(50,477,653)
Revenue Stabilization Reserve	(216,926,231)	(238,745,178)	(238,745,178)	(238,745,178)	(241,118,543)	(263,945,139)	(286,040,031)
Capital Designated Revenue	(73,969,009)	(34,412,380)	(34,412,380)	(34,412,380)	(34,412,380)	(35,164,046)	(35,164,046)
Revenue Fleet Replacement Reserve	(43,895,769)	(42,000,000)	(42,000,000)	(42,000,000)	(42,000,000)	(132,000,000)	(228,000,000)
Bond Ending Fund Reserve	(20,590,530)	(21,215,129)	(21,215,129)	(21,215,129)	(21,215,129)	0	0
Total Reserves	(393,662,638)	(378,504,189)	(378,504,189)	(378,504,189)	(381,296,383)	(477,687,738)	(599,681,729)
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	481,718,404	260,489,030	254,186,349		495,934,438	342,107,164	267,798,917

Financial Plan Notes

¹ 2015/2016 Actuals reflect year end information from EBS for all Transit Funds. Includes final Working Capital Fund balances as published by FBOD.

² 2017/2018 Adopted Budget reflects Council Adopted.

³ 2017/2018 Current Budget includes 2017 omnibus and Convention Place Center supplemental.

⁴ 2017/2018 Biennial-to-Date Actuals reflects revenues and expenditures as of 9/30/2017

⁵ 2017/18 Estimated includes updated revenue for AWW Mitigation extension.

⁶ Outyear projections assume revenue growth per the 2017 August OEFA forecast

⁷ Other fund transactions include accounting adjustments to balance to budgetary fund balance and anticipated Debt proceeds

⁸ The Reserves calculations are based on updated methodology as per the adopted fund management policies

Financial Plan Q3, 2017
ENVIRONMENTAL RESOURCE FUND /000003672

Capital Improvement Program (CIP) Budget					
	2015-2016 Carryforward (YE ITD Balance)¹	2017-2018 Current Budget²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated³	2021-2022 Estimated³
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	310,087	30,492	340,579	-	-
Interest Earnings	-	5,000	5,000	-	-
Total Capital Revenue	\$ 310,087	\$ 35,492	\$ 345,579	\$ -	\$ -
Capital Appropriation:					
Acquisitions	(310,087)	(35,492)	(345,579)	-	-
Supplies & Services	-	-	-	-	-
Total Capital Appropriation	\$ (310,087)	\$ (35,492)	\$ (345,579)	\$ -	\$ -

CIP Fund Financial Position						
	2015-2016 Actuals⁴	2017-2018 Estimated at Budget Development⁵	2017-2018 Biennial to Date Actual⁶	2017-2018 Estimated⁷	2019-2020 Estimated⁸	2021-2022 Estimated⁸
Beginning Fund Balance	335,657	-	340,579	340,579	-	-
Capital Funding Sources						
Interest Earnings	4,922	-	3,450	5,000	-	-
Total Capital Revenue	\$ 4,922	\$ -	\$ 3,450	\$ 5,000	\$ -	\$ -
Capital Expenditures						
Acquisitions	-	-	-	(345,579)	-	-
Supplies & Services	-	-	-	-	-	-
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ (345,579)	\$ -	\$ -
Other Fund Transactions⁹	-	-	-	-	-	-
Ending Fund Balance	\$ 340,579	\$ -	\$ 344,029	\$ -	\$ -	\$ -
Fund Balance designated to current projects¹⁰	\$ (310,087)	\$ -	\$ (310,087)	\$ -	\$ -	\$ -
Reserves¹¹						
Reserve For Future Allocation	(30,492)	-	(33,942)	-	-	-
Other	-	-	-	-	-	-
Total Reserves	\$ (30,492)	\$ -	\$ (33,942)	\$ -	\$ -	\$ -
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -

Financial Plan Notes

¹ 2015-2016 Carryover reflects actual balance as reported by the PA_103 report.

² 2017-2018 Current Budget is aligned with 2017-2018 adopted and proposed supplementals.

³ Outyear budget estimates are consistent with adopted budget estimates for outyears.

⁴ 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/16/2017, using EBS report GL_010. The beginning and ending fund balance are consistent with the fund balance reported by FBOD.

⁵ 2017-2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan + proposed supplemental.

⁶ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/16/2017, using EBS report GL_030.

⁷ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 10/19/2017.

⁸ Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.

⁹ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

¹⁰ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

¹¹ Revenues received that will be allocated to projects following budget approval.

¹² This plan was updated by Veronica Doherty on 10/19/2017.

**Financial Plan Q3, 2017 and Use Adopted Budget
FARMLAND AND OPEN SPACE ACQUISITION /000003840**

Capital Improvement Program (CIP) Budget

	2015-2016 Carryforward (YE ITD Balance) ¹	2017-2018 Current Budget ²	2017-2018 Total (Balance + Budget)	2019-2020 Estimated ³	2021-2022 Estimated ³
Capital Budget Revenue Sources:					
Revenue Backing from Fund Balance	932,145	56,011	988,156	-	-
Farmland Rental Income	-	18,112	18,112	-	-
Interest Earnings	-	970	970	-	-
Total Capital Revenue	\$ 932,145	\$ 75,093	\$ 1,007,238	\$ -	\$ -
Capital Appropriation:					
Acquisitions	(932,145)	(40,491)	(972,636)	-	-
Supplies & Services	-	(34,602)	(34,602)	-	-
Total Capital Appropriation	\$ (932,145)	\$ (75,093)	\$ (1,007,238)	\$ -	\$ -

CIP Fund Financial Position

	2015-2016 Actuals ⁴	2017-2018 Estimated at Budget Development ⁵	2017-2018 Biennial to Date Actual ⁶	2017-2018 Estimated ⁷	2019-2020 Estimated ⁸	2021-2022 Estimated ⁸
Beginning Fund Balance	1,388,689	1,178,290	2,023,514	2,023,514	-	-
Capital Funding Sources						
Farmland Rental Income	42,756	18,112	8,961	18,112	-	-
Interest Earnings	17,269	970	6,876	10,970	-	-
Total Capital Revenue	\$ 60,025	\$ 19,082	\$ 15,837	\$ 29,082	\$ -	\$ -
Capital Expenditures						
Acquisitions	(404,872)	(1,073,045)	(620,219)	(965,779)	-	-
Supplies & Services	(72,543)	(124,327)	(6,698)	(34,602)	-	-
Total Capital Expenditures	\$ (477,415)	\$ (1,197,372)	\$ (626,917)	\$ (1,000,381)	\$ -	\$ -
Other Fund Transactions⁹						
GASB 72 Fair Value Measurement (Land)	1,052,215	-	-	(1,052,215)	-	-
Ending Fund Balance	\$ 2,023,514	\$ -	\$ 1,412,434	\$ -	\$ -	\$ -
Fund Balance designated to current projects¹⁰	\$ (932,145)	\$ -	\$ (360,219)	\$ -	\$ -	\$ -
Reserves¹¹						
Reserve For Future Allocation	(39,514)	-	-	-	-	-
Other	(1,052,215)	-	(1,052,215)	-	-	-
Total Reserves	\$ (1,091,729)	\$ -	\$ (1,052,215)	\$ -	\$ -	\$ -
Projected Shortfall	-	-	-	-	-	-
Ending Undesignated Fund Balance	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -

Financial Plan Notes (samples below)

¹ 2015-2016 Carryover reflects actual balance as reported by the PA_103 report.

² 2017-2018 Current Budget is aligned with 2017-2018 adopted and proposed supplementals.

³ Outyear budget estimates are consistent with adopted budget estimates for outyears.

⁴ 2015-2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/10/2017, using EBS report GL_010 and GL_033.. The beginning and ending fund balance are consistent with the fund balance reported by FBOD.

⁵ 2017-2018 Estimated at Budget Development reflects estimates reported in the 2017-2018 Adopted Financial Plan.

⁶ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/10/2017, using EBS report GL_010.

⁷ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 10/10/2017.

⁸ Outyear revenue and spending estimates are based on current revenue estimates and project spending plans.

⁹ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

¹⁰ Fund balance designated to current projects is for projects that are already appropriated. This fund balance cannot be used for other projects without disappropriating projects or creating a shortfall in the fund.

¹¹ Revenues received that will be allocated to projects following budget approval, GASB 72 investment valuation.

¹² This plan was updated by Veronica Doherty on 10/18/2017.

Financial Plan Q4 2017 Monitoring
Airport Operating Fund / 000004290

Category	2015-2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to-Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	9,422,495	7,677,063	12,211,684	12,211,684	12,211,684	16,519,448	19,063,575
Revenues							
Lease Revenue	31,966,410	35,645,955	36,224,461	16,151,507	38,859,557	39,092,068	39,230,855
Landing Fees	3,423,225	2,762,128	2,762,128	1,639,004	2,817,371	2,817,647	2,874,281
Fuel Fees	3,881,795	3,512,416	3,512,416	2,461,127	3,582,664	3,583,016	3,655,034
Other Revenue	268,135	226,000	226,000	549,114	700,000	500,000	500,000
Total Revenues	39,539,566	42,146,499	42,725,005	20,800,752	45,959,592	45,992,730	46,260,170
Expenditures							
KCIA Labor	(10,324,641)	(11,566,830)	(11,566,830)	(5,389,197)	(11,566,830)	(12,703,533)	(12,960,893)
Employee Development	(100,173)	(189,700)	(189,700)	(50,100)	(150,000)	(150,000)	(150,000)
Central Rates	(5,654,295)	(5,884,070)	(5,884,070)	(3,052,924)	(5,913,070)	(6,468,361)	(7,076,387)
ARFF	(6,555,119)	(7,902,048)	(7,902,048)	(3,654,188)	(7,850,000)	(8,356,416)	(8,866,157)
Stormwater	(2,958,880)	(3,064,000)	(3,064,000)	(1,684,795)	(3,370,400)	(3,241,712)	(3,442,698)
Debt	(1,269,165)	(1,259,396)	(1,259,396)	(613,999)	(1,259,396)	(1,259,396)	(1,259,396)
Other Expenses	(3,862,204)	(4,211,956)	(4,211,957)	(2,250,907)	(4,211,957)	(4,241,883)	(4,373,381)
Total Expenditures	(30,724,477)	(34,078,000)	(34,078,001)	(16,696,109)	(34,321,653)	(36,421,301)	(38,128,913)
Estimated Underexpenditures							
Other Fund Transactions							
Operating Transfer to CIP	(6,000,000)	(7,330,175)	(7,330,175)	(3,000,000)	(7,330,175)	(7,027,302)	(6,000,000)
FBOD Adjustments	(25,900)						
Total Other Fund Transactions	(6,025,900)	(7,330,175)	(7,330,175)	(3,000,000)	(7,330,175)	(7,027,302)	(6,000,000)
Ending Fund Balance	12,211,684	8,415,387	13,528,513	13,316,327	16,519,448	19,063,575	21,194,833
Reserves⁷							
Rainy Day Reserve (60 days)	(2,632,893)	(2,839,833)	(2,865,897)	(2,865,897)	(2,860,138)	(3,035,108)	(3,177,409)
Expenditure Reserve		(1,395,632)	(1,395,632)	(1,395,632)	(1,395,632)	-	-
Total Reserves	(2,632,893)	(4,235,465)	(4,261,529)	(4,261,529)	(4,255,770)	(3,035,108)	(3,177,409)
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	9,578,791	4,179,922	9,266,984	9,054,798	12,263,678	16,028,467	18,017,423

Financial Plan Notes

1 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

2 2017-2018 Adopted Budget is based on ordinance 18409.

3 2017-2018 Current Budget; no supplemental appropriations have been sought to date.

4 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 12/31/2017, using EBS report(s) GL_RPRT_010 (PRELIM CLOSE).

5 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 12/31/2017, including the revenue impacts of Boeing lease renegotiations.

⁶ Outyear projections are based on growth assumptions provided by PSB and/or OEFA and assume revenue and expenditure growth of 2-6%.

⁷ Rainy Day Reserve is set at 60 days of expenditures to offset unknown risks, variable costs, and revenue fluctuations. Expenditure Reserve sets aside \$1.4M for an increase to transfer

⁸ This plan was update by Morlene Mitchell on 2/13/2018 for Q4 2017 Financial Monitoring.

**Q3.2017 Financial Monitoring
Radio Communications/000004501**

Category	2015-2016 Actual ²	2017-2018 Adopted Budget ³	2017-2018 Current Budget ⁴	2017-2018 Biennial-to- Date Actuals ⁵	2017-2018 Estimated ⁶	2019-2020 Projected ⁶
BEGINNING FUND BALANCE¹	4,582,217	4,220,345	8,032,043	8,032,043	8,032,043	8,907,428
REVENUES						
Access Infrastructure O&M	\$ 3,708,959	\$ 4,107,082	\$ 4,107,082	\$ 1,623,943	\$ 4,224,873	\$ 4,383,305
Radio Services	\$ 2,974,521	\$ 2,641,207	\$ 2,641,207	\$ 1,091,675	\$ 2,582,613	\$ 2,679,460
Revenue from Site Lease & Valleycom Support	\$ 1,123,074	\$ 765,688	\$ 1,039,726	\$ 374,118	\$ 1,039,726	\$ 1,078,715
Investment Earnings	\$ 106,418	\$ 29,540	\$ 67,469	\$ 64,907	\$ 67,469	\$ 74,822
Credit to KCIT Services for M&BF Costs Collected ⁸	\$ (400,652)	\$ (377,066)	\$ (377,066)	\$ -	\$ (418,937)	\$ (435,861)
Radio Replacement Reserve	\$ 779,828	\$ 572,902	\$ 572,902	\$ 272,769	\$ 754,346	\$ 754,346
Revenue from Projects	\$ 268,435	\$ 1,550,000	\$ 1,550,000	\$ 331,083	\$ 1,326,688	\$ 1,400,000
Misc Revenue - Prior Year Adjustment	\$ (275,165)					
Total Revenues:	8,285,418	9,289,352	9,601,319	3,758,494	9,576,776	9,934,789
EXPENDITURES:						
51000 - Wages and Benefits	(3,564,433)	(3,634,136)	(3,634,136)	(1,468,085)	(3,842,287)	(4,118,931)
52000 - Supplies	(410,609)	(658,368)	(658,368)	(185,980)	(511,527)	(539,661)
53000 - Services-Other Charges	(985,577)	(2,408,876)	(2,408,876)	(79,544)	(2,394,132)	(2,525,809)
55000 - Intragovernmental Services	(1,841,314)	(1,829,408)	(1,829,408)	(670,548)	(1,816,539)	(1,941,880)
56000 - Capital Outlay	(66,847)	(288,132)	(288,132)	(3,600)	(147,666)	(155,788)
58000 - Intragovernmental Contributions	(11,260)	(4,162)	(4,162)	(1,561)	(4,157)	(4,386)
59800 - Contingencies		(29,000)	(29,000)	-	(14,500)	(15,298)
59900 - Contra Expenditures		58,832	58,832	-	29,416	31,034
Transfer to Capital Fund	(1,100,000)	-	-	-	-	-
Total Expenditures:	(7,980,039)	(8,793,250)	(8,793,250)	(2,409,317)	(8,701,391)	(9,270,718)
OTHER FUND TRANSACTIONS⁷						
Payment of Interfund Borrowings	3,161,647	-	-	-	-	-
GAAP Transactions	(17,200)	-	-	-	-	-
Total Other Fund Transactions:	3,144,447	-	-	-	-	-
ENDING FUND BALANCE	8,032,043	4,716,447	8,840,112	9,381,220	8,907,428	9,571,499
RESERVES						
Accumulated Radio Reserves ⁹	(2,571,158)	(3,240,811)	(6,512,633)	(6,512,633)	(6,512,633)	(7,266,979)
Current Period Contribution to Radio Reserve ⁹	(3,941,475)	(572,902)	(572,902)	(272,769)	(754,346)	(754,346)
Rate Stabilization Reserve(s) ¹⁰	-	-	-	-	(1,277,891)	(1,163,893)
Rainy Day Reserve (30 days)	(286,668.3)	(366,385)	(366,385)	(100,388)	(362,558)	(386,280)
Total Reserves:	(6,799,301)	(4,180,099)	(7,451,921)	(6,885,790)	(8,907,428)	(9,571,499)
RESERVE SHORTFALL	-	-	-	-	-	-
ENDING UNDESIGNATED FUND BALANCE	1,232,742	536,349	1,388,191	2,495,430	-	-

Financial Plan Notes:

¹ Beginning fund balance is consistent with the Budgetary Fund Balance figures published by FBOD.

² 2015-2016 Actual is from GL 10 report.

³ 2017-2018 Adopted Budget is based on ordinance 18409.

⁴ 2017-2018 Current Budget includes approved supplemental appropriations and the most recent revenue forecasts.

⁵ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of Q3 2017, using EBS report GL10 on 10/23/2017.

⁶ 2017-2018 Estimated is based on the Q3 2017 forecast and 2018 budget and known changes to the revenue collections. Outyear projections assume revenue and expenditure growth % provided by PSB.

⁷ Other fund transactions include the payment from the PSERN project for the interfund borrowing and also minor GAAP transactions.

⁸ Credit to KCIT Services represents the Mandatory & Business Foundation (M&BF) rate collected on radio services and transferred to the KCIT Operating Fund.

⁹ Radio Reserve (both Prior Year Accumulation and Current Period Collection from Customers) is held for scheduled replacement of handheld radios; based on the number of radios. In 2016, PSERN paid back the interfund borrowing.

¹⁰ Reserved to mitigate any rate impacts due to the labor union settlement and also the radio infrastructure transition.

¹¹ This plan was updated by Junko Keesecker 11/07/2017.

	A	B	C	D	E	F	G	H
1	Q3 2017 Monitoring Financial Plan							
2	Safety & Workers Compensation Fund / 5420							
3								
4	Category	2015-2016 Actuals¹	2017-2018 Adopted Budget²	2017-2018 Current Budget³	2017-2018 Biennial-to-Date Actuals⁴	2017-2018 Estimated⁵	2019-2020 Projected⁶	2021-2022 Projected⁶
5	Beginning Fund Balance	115,037,000	110,372,057	117,109,000	117,109,000	117,109,000	102,578,541	94,063,445
6	Revenues							
7	Industrial Insurance Rates	52,384,543	53,180,000	53,180,000	20,009,401	53,180,000	63,816,000	76,579,000
8	Miscellaneous Revenue	1,966,849	1,600,000	1,600,000	936,520	2,000,000	1,760,000	1,936,000
9	Interest Income	1,689,060						
10								
11	Total Revenues	56,040,452	54,780,000	54,780,000	20,945,921	55,180,000	65,576,000	78,515,000
12	Expenditures							
13	Claim Expenditures	(43,456,217)	(57,086,706)	(57,086,706)	(15,407,389)	(57,399,098)	(61,041,053)	(64,718,565)
14	Administration	(10,281,174)	(12,311,357)	(12,311,357)	(4,186,887)	(12,311,361)	(13,050,043)	(13,833,045)
15	Reserve Contingency	0	(4,000,000)	(4,000,000)			(4,000,000)	(4,000,000)
16								
17	Total Expenditures	(53,737,391)	(73,398,063)	(73,398,063)	(19,594,276)	(69,710,459)	(78,091,096)	(82,551,610)
18	Estimated Underexpenditures		4,000,000	4,000,000			4,000,000	4,000,000
19	Other Fund Transactions							
20	Fund Balance Adjustment	(231,061)						
21	Total Other Fund Transactions	(231,061)	-	-	-	-	-	-
22	Ending Fund Balance	117,109,000	95,753,994	102,490,937	118,460,645	102,578,541	94,063,445	94,026,834
23	Reserves⁷							
24	Expenditure Reserve(s)	(70,184,000)	(82,313,000)	(75,515,000)	(75,515,000)	(75,515,000)	(80,958,000)	(86,157,440)
25								
26	Total Reserves	(70,184,000)	(82,313,000)	(82,313,000)	(75,515,000)	(75,515,000)	(80,958,000)	(86,157,440)
27								
28	Reserve Shortfall	-	-	-	-	-	-	-
29								
30	Ending Undesignated Fund Balance	46,925,000	13,440,994	20,177,937	42,945,645	27,063,541	13,105,445	7,869,394
31								
32	Financial Plan Notes (samples)							
33	¹ 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.							
34	² 2017-2018 Adopted Budget is based on ordinance 18409.							
35	³ 2017-2018 Current Budget includes supplemental appropriations (none applicable to Fund 5420)							
36	⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 09/30/2017.							
37	⁵ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 09/30/2017, reflecting the latest actuarial projections.							
38	⁶ Outyear expenditures are based on actuarial projections and standard growth assumptions as provided by PSB and/or OEFA. Revenues are as reflected in the 2017-18 Adopted Financial Plan.							
39	⁷ Expenditure Reserve reflects actuarial determined reserve amount.							
40	⁸ This plan was updated by Laurie Copsey & T.J. Stutman on 11/27/2017 for Q3 2017 Financial Monitoring.							

Financial Plan Q3 2017 Monitoring
Finance and Business Operations Division (FBOD) / 000005450

Category	2015-2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to-Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	3,854,000	1,203,501	4,078,000	4,078,000	4,078,000	2,887,000	969,000
Revenues							
- GF Rates	20,374,229	17,234,314	17,234,314	6,252,000	17,234,000	18,423,000	19,528,000
- GF True-up/Rebate	(418,602)						
- Non-GF Rates	30,604,346	36,435,107	36,435,107	13,305,000	36,435,000	38,949,000	41,286,000
- Non-GF True-up/Rebate	(904,330)						
- Revised Rate Uncollectable - BRC ⁷	(776,634)						
- Other Revenue ⁸	5,553,180	9,151,089	7,400,000	4,531,000	7,400,000	7,400,000	7,400,000
- Employee Giving Program & Deferred Comp Revenue ⁹		874,404					
- Interest Income	81,792						
Total Revenues	54,513,981	63,694,914	61,069,421	24,088,000	61,069,000	64,772,000	68,214,000
Expenditures							
- Wages, Benefits & Retirements	(40,993,610)	(44,787,640)	(44,787,640)	(16,026,000)	(44,736,000)	(47,957,000)	(50,882,000)
- Direct Services	(5,156,954)	(6,295,790)	(6,295,790)	(1,385,000)	(6,193,000)	(6,620,000)	(7,017,000)
- Intragovernmental Services	(9,591,496)	(11,028,955)	(11,028,955)	(4,249,000)	(11,331,000)	(12,113,000)	(12,840,000)
- ACA Compliance Costs ¹⁰		(870,000)	(870,000)				
Total Expenditures	(55,742,060)	(62,982,385)	(62,982,385)	(21,660,000)	(62,260,000)	(66,690,000)	(70,739,000)
Estimated Underexpenditures							
Other Fund Transactions							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	2,625,921	1,916,030	2,165,036	6,506,000	2,887,000	969,000	(1,556,000)
Reserves¹¹							
Expenditure Reserve (s)	(500,000)	(250,000)	(750,000)	(750,000)	(750,000)	(500,000)	(500,000)
Cash Flow Reserve(s)		(500,000)					
Rate Stabilization Reserve(s)							
Rainy Day Reserve (30 days)							
Total Reserves	(500,000)	(750,000)	(750,000)	(750,000)	(750,000)	(500,000)	(500,000)
Reserve Shortfall	-	-	-	-	-	-	2,056,000
Ending Undesignated Fund Balance	2,125,921	1,166,030	1,415,036	5,756,000	2,137,000	469,000	-

Financial Plan Notes (samples)

¹ 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2017-2018 Adopted Budget is based on ordinance 18409.

³ 2017-2018 Current Budget does not include supplemental appropriations under consideration for lower capital project thresholds for Priority Hire which would increase costs to FBOD. However, the Current Budget does accurately reflect "Other Revenue," which corrects for the erroneous \$9.1 million figure that was included in the adopted financial plan.

⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures through of 9/30/2017, using BI Insights Division Budget Monitor Dashboard. Report ran on 11/3/17 by Karl Nygard.

⁵ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 9/30/2017, excluding the impacts of proposed supplementals.

⁶ Outyear projections are based on growth assumptions provided by PSB (via the BPPA) and assume revenue and expenditure growth of 6.9% in 2019-2020 and 6.0% in 2020-2021.

⁷ This amount was not collected as part of the 2015-2016 central rate due to a methodological error.

⁸ This revenue is from mostly treasury operations (including revenue from other taxing districts) with some procurement operations.

⁹ This amount was erroneously added to the 2017-2018 Adopted Budget and is not carried forward in the current or outyear budgets.

¹⁰ Affordable Care Act (ACA) costs were not included in the 2017-2018 rate model, though 2017-2018 actuals and estimated figures reflect incurred expenditures. ACA costs will be included in the outyear rate models.

¹¹ The Expenditure Reserve is for mailing and printing equipment used to produce the annual property tax mailings. This equipment requires occasional maintenance and replacement. Per Q4 2016 Financial Monitoring, the Cash Flow reserve will be folded into the Expenditure Reserve line-item, though of the \$750k for 2017-2018, \$500k of that was intended to be used to support the initial upstart of the Procurement Modernization System. Note that there is no Rainy Day Reserve nor Rate Stabilization Reserve as the Comprehensive Financial Management Policies outline that FBOD (and other ISFs) should not have undesignated fund balance to the extent possible.

¹² This financial plan was updated on 11/27/17 for Q3 2017 financial monitoring by Andrew Cronholm.

Q3.2017 Financial Monitoring
Geographic Information System (GIS)/000005481

Category	2015-2016 Actual ²	2017-2018 Adopted Budget ³	2017-2018 Current Budget ⁴	2017-2018 Biennial-to- Date Actuals ⁵	2017-2018 Estimated (as of Q3.2017) ⁶	2019-2020 Projected ⁶
BEGINNING FUND BALANCE¹	1,518,000	689,380	249,000	249,000	249,000	842,711
REVENUES						
Agency Enterprise Rates (A44020)	5,884,118	6,627,023	6,627,023	2,344,388	6,263,402	6,755,533
Agency Matrix Rates (A44022)	4,304,453	4,203,428	4,203,428	1,490,689	3,975,171	4,493,465
Agency Client Services Rates (A44021)	1,487,034	2,066,874	1,830,291	731,918	1,914,972	1,956,581
Ad hoc Client Services Rates - External (A44603)	-	-	504,000	144,544	365,599	538,776
E911 Transfer (A36999)	-	1,739,591	1,745,150	506,813	1,378,942	1,870,800
Contingency Imagery Revenue ⁷	-	1,719,500	1,533,066	-	766,533	1,617,385
External Imagery Revenue ⁷	-	1,142,000	1,142,000	16,243	571,000	1,204,810
Misc. Revenue, Incl. Prior Year Adjustment (A36999)	106,310	-	400,000	128,732	384,360	422,000
Credit to KCIT for M&BF Costs Collected ⁸	-	(659,647)	(678,029)	-	-	(712,825)
Refunds to Customers - Client Services	-	-	-	-	-	(511,265)
Regional GIS Action Plan - City of Seattle Contribution	-	-	-	-	35,000	-
Total Revenues:	11,781,915	16,838,769	17,306,929	5,363,327	15,654,979	17,635,260
EXPENDITURES						
Wages, Benefits and Retirement	(7,994,194)	(10,217,297)	(10,217,297)	(3,582,154)	(9,948,474)	(10,952,942)
GIS Plan Development	-	(220,750)	(220,750)	-	(220,750)	-
Contribution to Capital ⁹	(1,439,743)	-	-	-	-	-
Direct Services	(1,420,793)	(4,427,326)	(4,427,326)	(425,621)	(2,786,608)	(4,670,829)
Intergovernmental Services	(2,189,552)	(2,541,362)	(2,541,362)	(960,612)	(2,405,436)	(2,681,137)
Total Expenditures:	(13,044,282)	(17,406,735)	(17,406,735)	(4,968,386)	(15,361,268)	(18,304,908)
ESTIMATED UNDEREXPENDITURES	-	100,000	100,000	-	300,000	
OTHER FUND TRANSACTIONS	(6,633)	-				-
ENDING FUND BALANCE	249,000	221,414	249,195	643,941	842,711	173,063
RESERVES¹⁰						
Client Services Reserve ^a	(211,607)	(100,765)	(100,765)	-	(511,265)	-
Strategic Sustainable Capacity Reserve ^c	(220,750)	-	-	-	-	-
Imagery Fund Reserve ^d	-	-	-	-	(432,243)	-
Total Reserves:	(432,357)	(100,765)	(100,765)	-	(943,508)	-
RESERVE SHORTFALL	183,356				100,797	
ENDING UNDESIGNATED FUND BALANCE	-	120,649	148,430	643,941	-	173,063

Financial Plan Notes:

¹ Beginning fund balance is consistent with the Budgetary Fund Balance figures published by FBOD.

² 2015-2016 Actuals reflect actual revenues and expenditures as of 12/31/2016, from EBS GL10 report .

³ 2017-2018 Adopted Budget is based on ordinance 18409.

⁴ 2017-2018 Current Budget is from the ordinance 18409 and supplementals (if any), and also includes the revenue updates provided by GIS office in Q1 2017.

⁵ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 10/24/2017, using EBS report(s) GL10.

⁶ 2017 Estimated is updated based on the latest revenue and expenditure projections as of Q3 2017. Outyear expenditure growth projection is based on the inflation increase percentages provided by PSB; out year revenue is estimated based on the current customer level. The preliminary 2019/2020 enterprise revenue is included.

⁷ Imagery revenue comes from regional customers participants. Actual revenue will be offset by actual expenditures for this purpose, if any. No Imagery project anticipated in 2017.

⁸ Credit to KCIT Operating represents the Mandated & Business Foundation (M&BF) rate collected on GIS services. The collection is directly deposited in the KCIT fund.

⁹ Contribution to Capital is for the IT Aerial Project, which is in 3771. The project is completed in 2016.

¹⁰ Reserves:

^a Prepaid Client Services Reserve: Prepaid Client Services Reserve represents balance of prepaid client services revenue received, minus work completed on account. This also includes the training room external revenue reserve.

^c This fund intends to target a \$0 ending undesignated fund balance, but establish a one-time 2015-2016 Strategic Regional Sustainable Capacity reserve to fund a 2017-2018 regional GIS capacity building KCGIS Priority Initiatives that will enhance end-user agency applications and GIS return on investment. Reserve based on 2.5% of operating revenue. The project is currently under review (as of Q32017).

^d Reserved for the future imagery acquisition project. This represents the net of imagery funding revenue from GIS O&M rate and the imagery acquisition expenditure.

¹¹ Prepared by Junko Keeseker on 11/07/2017

Financial Plan 2017, Quarter 3 Financial Monitoring
Business Resource Center /000005490

Category	2015-2016 Actual ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to- Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2021-2022 Projected ⁶
Beginning Fund Balance	6,459,000	6,400,000	3,981,000	3,981,000	3,981,000	7,254,183	12,899,281
Revenues							
Internal Service Rates ⁷	33,022,696	40,220,670	40,220,670	15,082,751	40,220,670	47,058,184	49,787,559
Misc Revenue							
Interest	64,382						
Total Revenues	33,087,078	40,220,670	40,220,670	15,082,751	40,220,670	47,058,184	49,787,559
Expenditures							
Salaries & Benefits	(14,855,392)	(17,626,824)	(17,626,824)	(6,263,872)	(17,626,824)	(19,240,108)	(20,413,755)
Operating Expenditures	(11,418,715)	(15,807,663)	(16,495,663)	(5,337,348)	(16,495,663)	(17,172,978)	(18,031,627)
GO Bond Rdm - BI Project		(1,625,000)	(1,625,000)		(1,625,000)	(3,000,000)	(3,250,000)
Oracle EBS Upgrade	(5,519,433)						(7,500,000)
Hyperion Cloud Migration Project		(1,200,000)	(1,200,000)	(151,319)	(1,200,000)		
PeopleSoft Infrastructure Upgrade						(2,000,000)	
Oracle BI Project	(3,831,120)						
Total Expenditures	(35,624,661)	(36,259,487)	(36,947,487)	(11,752,539)	(36,947,487)	(41,413,086)	(49,195,382)
Estimated Underexpenditures							
Other Fund Transactions							
Total Other Fund Transactions	-	-	-	-	-	-	-
Ending Fund Balance	3,921,417	10,361,183	7,254,183	7,311,212	7,254,183	12,899,281	13,491,457
Reserves							
Future Upgrade Reserves							
Oracle EBS Upgrade ⁸		(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)	(6,000,000)	(1,500,000)
Hyperion/PBCS Projects ⁹	(1,200,000)	(300,000)	(300,000)	(300,000)	(300,000)	(900,000)	(900,000)
Oracle BI Software Upgrade ¹⁰		(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(4,500,000)	(7,500,000)
Oracle EBS Infrastructure Upgrade ¹¹		(400,000)	(400,000)	(400,000)	(400,000)	(1,200,000)	(1,200,000)
PeopleSoft Infrastructure Upgrade ¹¹	(800,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)		(800,000)
Oracle BI Infrastructure Upgrade ¹¹		(400,000)	(400,000)	(400,000)	(400,000)	(800,000)	(800,000)
Total Reserves	(2,000,000)	(7,200,000)	(7,200,000)	(7,200,000)	(7,200,000)	(13,400,000)	(12,700,000)
Reserve Shortfall	-	-	-	-	-	500,719	-
Ending Undesignated Fund Balance	2,203,754	3,161,183	54,183	111,212	54,183	-	791,457

Financial Plan Notes (samples below)

¹ 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2017-2018 Adopted Budget is based on ordinance 18409.

³ 2017-2018 Current Budget includes supplemental appropriations approved in ordinance 18602.

⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 9/30/2017, using EBS report GL079.

⁵ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 10/30/2017

⁶ Outyear projections assume revenue and expenditure growth of 3% - 17% and reflect the most recent estimates, including the outyear impact of proposals. The revenue increase for 2019-2020 reflects an additional BI Project debt service payment as well as funding for reserves for future upgrades to the Oracle BI Software.

⁷ Internal Service Rate increase to support BI. This includes operational expenses, licensing, reserves for future upgrades as well as the debt service payment.

⁸ Oracle EBS Software Upgrade Reserve is calculated at \$7.5 million every 5 years.

⁹ Hyperion project reserve is calculated at \$1.5 million every five years. The migration to the cloud will have some impact on the level of this reserve going forward.

¹⁰ BI Analytics Software upgrade is calculated at \$7.5 million every 5 years

¹¹ Oracle EBS, Oracle BI, and PeopleSoft Infrastructure upgrades are calculated at \$2 million every five years which includes the additional licenses required by Oracle. Long term planning for changes to hardware solutions will occur in 2017-2018 and could impact the projections for these hardware upgrades.

¹² This plan was update by Chauntelle Hellner on 11/27/2017.

	A	B	C	D	E	F	G	H
1	Q3 2017 Monitoring Financial Plan							
2	Employee Benefits / 000005500							
3								
4	Category	2015-2016 Actuals¹	2017-2018 Adopted Budget²	2017-2018 Current Budget³	2017-2018 Biennial-to-Date Actuals⁴	2017-2018 Estimated⁵	2019-2020 Projected⁶	2021-2022 Projected⁶
5	Beginning Fund Balance	68,392,000	78,255,707	83,356,437	83,356,437	83,356,437	96,937,305	64,969,644
6	Revenues							
7	Funding Rate Recovery	443,123,246	486,835,355	486,835,355	180,080,067	498,481,092	511,039,188	576,067,938
8	Interest Revenue	1,196,664	1,298,053	1,298,053	621,055	2,210,893	3,647,940	2,741,079
9	Other Non-Rate Revenue	44,627,177	49,437,037	49,437,037	13,798,093	50,838,312	59,618,986	67,462,769
10								
11	Total Revenues	488,947,087	537,570,445	537,570,445	194,499,215	551,530,297	574,306,114	646,271,786
12	Expenditures							
13	Insurance Claims	(463,430,075)	(528,872,905)	(528,872,905)	(175,973,729)	(526,214,631)	(593,706,494)	(671,637,889)
14	Benefits Administration	(9,579,443)	(10,574,342)	(10,574,342)	(3,496,323)	(10,574,342)	(11,342,927)	(12,039,460)
15	Best Run Govt: Employees	(973,132)	(1,160,456)	(1,160,456)	(241,005)	(1,160,456)	(1,224,354)	(1,299,573)
16	Reserve/Contingency	-	(26,008,645)	(26,008,645)	-	-	(29,685,325)	(33,581,894)
17								
18	Total Expenditures	(473,982,650)	(566,616,348)	(566,616,348)	(179,711,057)	(537,949,430)	(635,959,099)	(718,558,816)
19	Estimated Underexpenditures		26,008,645	26,008,645			29,685,325	33,581,894
20	Other Fund Transactions							
21								
22	Total Other Fund Transactions	-	-	-	-	-	-	-
23	Ending Fund Balance	83,356,437	75,218,449	80,319,179	98,144,595	96,937,305	64,969,644	26,264,508
24	Reserves⁷							
25	Expenditure Reserves	(23,615,462)	(27,571,710)	(27,571,710)	(23,621,000)	(23,621,000)	(23,621,000)	(23,621,000)
26	JLMIC PFR	(46,717,745)	(33,157,328)	(33,157,328)	(51,147,558)	(54,675,499)	(30,079,428)	-
27	ATU PFR	(6,256,185)	(8,810,046)	(8,810,046)	(11,297,221)	(12,780,304)	(6,236,450)	-
28	Rainy Day Reserve	(6,767,045)	(5,679,365)	(10,780,095)		(5,860,502)	(5,032,766)	(2,643,508)
29								
30	Total Reserves	(83,356,437)	(75,218,449)	(80,319,179)	(86,065,779)	(96,937,305)	(64,969,644)	(26,264,508)
31								
32	Reserve Shortfall	-	-	-	-	0	0	0
33								
34	Ending Undesignated Fund Balance	-	-	-	12,078,816	-	-	-
35								
36	Financial Plan Notes (samples)							
37	¹ 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.							
38	² 2017-2018 Adopted Budget is based on ordinance 18409.							
39	³ 2017-2018 Current Budget includes supplemental appropriations approved in ordinance XXXXX and any known changes to revenue forecasts.							
40	⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 9/30/2017.							
41	⁵ 2017-2018 Estimated reflects updated revenue and expenditure estimates from the September 2017 actuarial forecast.							
42	⁶ Outyear expenditure projections are based on actuarial forecasts for 2018-2020, and historical trends for 2021-2022. Revenue estimates based on negotiated amounts and outyear strategies.							
43	⁷ Expenditure reserves reflect required Incurred but Not Reported (IBNR) amount, plus negotiated Protected Fund Reserves for JLMIC and ATU.							
44	⁸ This plan was update by T.J. Stutman & Laurie Copsey on 12/4/2017 for Q3 2017 Financial Monitoring.							
45								
46								

Financial Plan Financial Monitoring (Jan 1, 2017 - November 30, 2017)

Facilities Management Division Operating Fund / 000005511

	2015/2016 Actuals ¹	2017/2018 Adopted Budget ²	2017/2018 Actuals ³	2017/2018 Projected ⁴	2019/2020 Projected ⁵
Beginning Fund Balance	\$ 984,000	\$ 1,658,160	\$ 4,241,977	\$ 4,241,977	\$ 6,013,511
REVENUES					
Outside Leases \ Miscellaneous	1,550,590	359,860	481,613	1,813,487	1,867,892
Interest Earnings	124,570	-	-	-	-
Bldg. O&M Charges to GF Agencies	67,547,163	70,004,493	30,592,680	60,994,690	62,824,531
Bldg. O&M Charges to Non-GF Agencies	10,464,991	15,687,483	12,809,515	25,619,030	26,387,601
Architectural-Engineering	9,059,701	9,942,368	2,954,838	6,446,920	6,640,328
Hourly Crafts	5,576,518	8,108,058	1,929,124	6,936,402	7,144,494
Print Shop Operations	1,967,965	2,064,240	1,074,616	2,344,616	2,414,954
Other Revenues from GF Sources	2,162,422	4,778,811	1,166,097	2,544,211	2,620,537
Adjustment	6,440				-
Transfer from LTLF		1,891,253		374,360	385,591
TOTAL REVENUES	98,460,360	112,836,566	51,008,483	107,073,716	110,285,928
EXPENDITURES					
Director's Office	(11,619,819)	(13,557,193)	(5,304,348)	(14,163,135)	(14,588,029)
Capital & Major Projects	(8,103,278)	(8,295,990)	(2,843,859)	(6,360,143)	(6,550,947)
Building Services	(73,768,250)	(89,706,964)	(35,858,268)	(82,656,616)	(86,739,134)
Print Shop Operations	(1,711,036)	(2,064,303)	(972,716)	(2,122,289)	(2,185,958)
				-	
TOTAL EXPENDITURES	(95,202,383)	(113,624,450)	(44,979,192)	(105,302,183)	(110,064,068)
Estimated Underexpenditures					
Other Fund Transactions					
Employee Benefits Rebate					
Equipment replacement refund					
Ending Fund Balance	4,241,977	870,276	10,271,268	\$6,013,510.66	6,235,370
Reserves				-	
Rainy Day Reserve at 3% ⁽⁷⁾	(1,476,905)	(1,692,548)	(765,127)	(1,606,106)	(1,654,289)
Total Reserves	(1,476,905)	(1,692,548)	(765,127)	(1,606,106)	(1,654,289)
Reserve Shortfall	-	822,272	-	-	-
Ending Undesignated Fund Balance	2,765,072	-	9,506,141	4,407,405	4,581,081
¹ 2015/2016 Actuals reflect year end information from EBS GL61					
² 2017/2018 adopted per EBS					
³ 2017/2018 Actuals reflect actual revenue and expenditure totals through November 30, 2017. Data was generated using EBS GL_RPRT_010 report on 12.11.2017					
⁴ 2017/2018 Projected based on estimated known outstanding and funded and unfunded programs					
⁵ Outyear projections assume revenue and expenditure growth of average 3% and reflect the 2017/2018 projected budget.					
⁶ Outyear projections assume revenue 3% and expenditure growth and reflect the most recent budget.					
⁷ The Rainy Day Reserve reflects 3% of total annual revenues, per Council					
⁸ The financial plan was updated by Hanh Mai on 12-12-17					

	A	B	C	D	E	F	G	H	I
1	Financial Plan 2017, Quarter 3 Financial Monitoring								
2	Risk Management /000005520								
3									
4	Category	2015-2016 Actuals ¹	2017-2018 Adopted Budget ²	2017-2018 Current Budget ³	2017-2018 Biennial-to- Date Actuals ⁴	2017-2018 Estimated ⁵	2019-2020 Projected ⁶	2020-2021 Projected ⁷	
5	Beginning Fund Balance	105,102,000	94,397,135	94,574,000	94,574,000	94,574,000	73,485,041	71,655,347	
6	Revenues								
7	Internal Service Rates	66,302,773	63,518,264	63,518,264	23,501,758	63,518,264	71,458,047	78,603,852	
8	Internal Service Rate Rebate ⁸	(4,171,931)	(20,000,000)	(20,000,000)	(7,400,000)	(20,000,000)			
9	Interest	1,478,672							
10	Other Misc Revenue	1,768			245,950	245,950			
11									
12	Total Revenues	63,611,283	43,518,264	43,518,264	16,347,708	43,764,214	71,458,047	78,603,852	
13	Expenditures								
14	Claim and Settlement Expenditures	(45,359,109)	(49,814,000)	(49,814,000)	(7,786,114)	(29,814,000)	(49,814,000)	(49,175,000)	
15	Insurance Premiums	(18,494,251)	(20,340,304)	(20,340,304)	(9,856,987)	(20,340,304)	(21,357,319)	(21,560,722)	
16	Operating Expenditures	(9,736,984)	(13,918,411)	(13,918,411)	(4,814,292)	(13,918,411)	(14,335,963)	(15,052,761)	
17	Transfers to Other Funds (MARR)	(725,804)	(780,458)	(780,458)		(780,458)	(780,458)	(824,944)	
18	Transfer to FMD Captial		(250,000)	(250,000)					
19									
20	Total Expenditures	(74,316,148)	(85,103,173)	(85,103,173)	(22,457,393)	(64,853,173)	(86,287,741)	(86,613,428)	
21	Estimated Underexpenditures ⁹		20,148,854	20,148,854			13,000,000	13,000,000	
22	Other Fund Transactions								
23									
24	Total Other Fund Transactions	-			-	-		-	
25	Ending Fund Balance	94,397,135	72,961,080	72,961,080	88,464,315	73,485,041	71,655,347	76,645,771	
26	Reserves								
27	Actuarial Reserve for Losses Incurred ¹⁰	(75,500,000)	(75,500,000)	(75,500,000)	(75,500,000)	(75,500,000)	(75,500,000)	(79,469,000)	
28	Rate Stabilization Reserve ¹¹	(7,500,000)	(7,500,000)						
29									
30	Total Reserves	(83,000,000)	(83,000,000)	(75,500,000)	(75,500,000)	(75,500,000)	(75,500,000)	(79,469,000)	
31									
32	Reserve Shortfall	-	10,038,920	2,538,920	-	2,014,959	3,844,653	2,823,229	
33									
34	Ending Undesignated Fund Balance	11,397,135	-	-	12,964,315	-	-	-	
35									
36	Financial Plan Notes								
37	¹ 2015-2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.								
38	² 2017-2018 Adopted Budget is based on ordinance 18409.								
39	³ 2017-2018 Current Budget does not reflect \$97,146 disappropriation resulting from the transfer of OCR to OESJ.								
40	⁴ 2017-2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 9/30/2017, using EBS report GL079.								
41	⁵ 2017-2018 Estimated reflects updated revenue and expenditure estimates as of 10/30/2017.								
42	^{6, 7} Outyear projections are based on growth assumptions provided by PSB as well as the actuarial report and assume revenue and expenditure growth of 3% - 12%.								
43	⁸ The The 2015-2016 rebate was based on the ending undesignated fund balance as of December 31, 2013. The 2017-2018 rebate is based on the ending undesignated fund balance as of December 31, 2015. The Risk Management Committee approved this on March 16, 2016.								
44	⁹ The estimated underexpenditures reflect the balance between the actuarial estimate for claim and settlement expenditures and the ORMS projection. ORMS looks at loss								
45	payment history, current open claims, and the actuarial estimate to calculate the underexpenditure.								
46	¹⁰ Reserve is per the actuarial recommendation to fund incurred liabilities for losses limited to the self-insured retention level. The actuary's required reserve as of 12/31/2016 was \$75.5 million.								
47	¹¹ Rate Stabilization Reserve calculated at one loss with current Self-Insured Retention (SIR) level of \$7.5 million. ORMS proposes removing this reserve in 2017.								
48	¹³ This plan was update by Chauntelle Hellner on 11/16/2017.								

2017/2018 Financial Plan (2017 Q3) Use (Monitoring)
Motor Pool Equipment Rental and Revolving
Operating Fund 0780 / 000005580

Category	2015/2016 Actuals ¹	2017/2018 Adoped Budget ²	2017/2018 Current Budget ³	2017/2018 Biennial-to-Date Actuals ⁴	2017/2018 Estimated ⁵	2019/2020 Projected ⁶	2021/2022 Projected ⁶
Beginning Fund Balance	10,550,000	11,848,960	14,732,000	14,732,000	14,732,000	10,430,563	11,184,175
Revenues							
Garage Services & Supplies	304,942	589,243	589,243	2,093,229	589,243	616,024	653,540
Investment Interest	172,705	270,357	270,357	105,885	270,357	396,943	532,724
Sale of Equipment	841,868	877,684	877,684	-	877,684	747,719	596,493
Other Miscellaneous Revenues	610,105	486,444	486,444	121,494	486,444	508,553	539,524
Contribution- other funds/Other Financing	55,890	391,374	391,374	-	391,374	409,162	434,080
Vehicle Rental Revenues	24,652,660	27,447,225	27,447,225	10,233,618	27,447,225	29,926,451	32,651,140
Total Revenues	26,638,170	30,062,327	30,062,327	12,554,226	30,062,327	32,604,853	35,407,501
Expenditures							
Operating and Maintenance	(15,737,704)	(22,351,681)	(22,351,681)	(5,744,158)	(20,149,883)	(23,489,842)	(24,920,373)
Capital Equipment Replacement	(6,672,817)	(11,171,052)	(14,042,883)	(3,176,875)	(14,042,883)	(9,346,488)	(7,456,162)
ABT Debt Service						-	-
One Time Fund Balance Rebate		(170,998)	(170,998)	(120,345)	(170,998)	-	-
Total Expenditures	(22,410,521)	(33,693,731)	(36,565,562)	(9,041,378)	(34,363,764)	(32,836,330)	(32,376,535)
Estimated Underexpenditures		1,010,812	1,010,812			985,090	971,296
Other Fund Transactions⁷							
Adjustment Placeholder	(45,649)						
2016 Encumbrances ⁸							
Total Other Fund Transactions	(45,649)	-	-	-	-	-	-
Ending Fund Balance	14,732,000	9,228,368	9,239,577	18,244,848	10,430,563	11,184,175	15,186,437
Reserves⁸							
Allowance for Inventory	(136,000)	(119,429)	(119,429)	(119,429)	(119,429)	(124,857)	(132,461)
Expenditure Reserve (s)							
Cash Flow Reserve(s)							
Projected Cost Variance Reserve ^b	(4,022,806)	(4,587,478)	(4,587,478)	(4,587,478)	(4,587,478)	(4,866,856)	(5,163,247)
Total Reserves	(4,158,806)	(4,706,907)	(4,706,907)	(4,706,907)	(4,706,907)	(4,991,713)	(5,295,708)
Reserve Shortfall	-	-	-	-	-	-	-
Ending Undesignated Fund Balance	10,573,194	4,521,460	4,532,669	13,537,941	5,723,655	6,192,463	9,890,729

Financial Plan Notes

¹ 2015/2016 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2017/2018 Adopted Budget is consistent with adopted budget ordinance.

³ 2017/2018 Current Budget includes approved supplemental appropriations and the most recent revenue forecasts.

⁴ 2017/2018 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 09/30/2017, using EBS report GL033

⁵ 2017/2018 Estimated reflects updated revenue and expenditure estimates as of 09/30/2017, and the impact of any proposed, but not approved supplementals.

⁶ Outyear projections assume revenue and expenditure growth outlined below and reflect the most recent estimates, including the outyear impact of supplementals

^{a)} Assumes Investment Pool Rate of Return Forecast from Office of Economic and Financial Analysis (OEFA)

^{b)} Assumes sale of equipment is 8% of annual capital expenditures.

^{c)} Capital expenditures are based on replacement schedule based on established replacement standards for each type of vehicle

^{d)} Assumes 4% annual increase in rental revenue and 3% increase in operating and maintenance costs and miscellaneous revenues

⁷ Other fund transactions include accounting adjustments to balance to budgetary fund balance.

⁸ Provide a footnote that describes each reserve.

^a 2015-2016 Carryover Encumbrances is for capital vehicles and equipment ordered in 2016 but not received until 2017

^b Projected Cost Variance Reserve is based on 10% of the Projected Fleet Replacement Cost (PFRC) which is based on the recommendation by the County Auditor, it is used to offset anticipated fluctuations in order to maintain current levels of service

^c The target Fund Balance, as recommended by the County Auditor, is equal to a range of 10% to 20% of the Projected Replacement Cost of the fleet (PFRC). This Fund is currently within the recommended range. The "Projected cost Variance Reserve" is the 10% or low end of the recommended range.

⁹ This plan was updated by Deanne Radke on 11/16/2017

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000000010	CURRENT EXPENSE SUB-FUND	Expense	\$ 1,695,848,635	\$ 811,383,318	47.8%
		Revenue	\$ 1,655,566,610	\$ 815,662,185	49.3%
000000016	INMATE WELFARE FUND	Expense	\$ 2,609,369	\$ 1,149,076	44.0%
		Revenue	\$ 1,907,440	\$ 1,206,356	63.2%
000001030	COUNTY ROAD FUND	Expense	\$ 233,946,606	\$ 107,940,793	46.1%
		Revenue	\$ 222,493,459	\$ 114,050,329	51.3%
000001040	SW POST CLOSURE LF MAINT	Expense	\$ 3,420,221	\$ 2,008,962	58.7%
		Revenue	\$ 2,492,451	\$ 1,094,618	43.9%
000001060	VETERANS RELIEF	Expense	\$ 6,172,996	\$ 3,016,427	48.9%
		Revenue	\$ 6,113,184	\$ 3,034,301	49.6%
000001070	DEVELOPMENTAL DISABILITY	Expense	\$ 76,906,187	\$ 34,788,882	45.2%
		Revenue	\$ 75,093,592	\$ 35,009,875	46.6%
000001080	DCHS ADMINISTRATION	Expense	\$ 11,678,295	\$ 6,149,941	52.7%
		Revenue	\$ 11,392,670	\$ 5,780,706	50.7%
000001090	RECORDER'S O & M FUND	Expense	\$ 4,262,126	\$ 1,714,348	40.2%
		Revenue	\$ 3,610,241	\$ 1,785,249	49.4%
000001110	EMERGENCY TELEPHONE E911	Expense	\$ 61,984,905	\$ 27,091,040	43.7%
		Revenue	\$ 46,501,314	\$ 24,439,705	52.6%
000001120	BEHAVIORAL HEALTH	Expense	\$ 652,648,729	\$ 307,856,149	47.2%
		Revenue	\$ 591,986,336	\$ 292,597,162	49.4%
000001135	MIDD	Expense	\$ 136,839,666	\$ 60,913,535	44.5%
		Revenue	\$ 134,073,353	\$ 63,878,442	47.6%
000001141	VETERANS AND FAMILY LEVY	Expense	\$ 9,876,939	\$ 9,818,952	99.4%
		Revenue	\$ 9,226,241	\$ 9,388,086	101.8%
000001142	HUMAN SERVICES LEVY	Expense	\$ 9,954,940	\$ 9,912,271	99.6%
		Revenue	\$ 9,220,726	\$ 9,337,557	101.3%
000001143	VETERANS SENIORS & HUMAN SERVICES L	Expense	\$ 18,278,392	\$ 0	0.0%
		Revenue	\$ 52,801,524	\$ 0	0.0%
000001170	ARTS & CULTURAL DEV FUND	Expense	\$ 8,396,000	\$ 6,549,228	78.0%
		Revenue	\$ 8,396,000	\$ 6,557,697	78.1%
000001171	2016 LTGO EXEMPT BONDS FOR CDA BLDG	Expense	\$ 0	\$ 300	
		Revenue	\$ 0	\$ -134,943	
000001172	2016 LTGO TAXABLE BONDS FOR CDA BLD	Expense	\$ 0	\$ 300	
		Revenue	\$ 0	\$ -2,153,902	
000001190	EMERGENCY MEDICAL SERVICE	Expense	\$ 162,344,649	\$ 74,738,675	46.0%
		Revenue	\$ 156,839,573	\$ 76,190,236	48.6%
000001200	TREASURERS O & M	Expense	\$ 0	\$ 570,449	
		Revenue	\$ 0	\$ 537,742	
000001210	SHARED SERVICES FUND	Expense	\$ 73,032,238	\$ 33,804,376	46.3%
		Revenue	\$ 72,639,215	\$ 34,045,817	46.9%
000001211	SURFACE WATER MGT FUND	Expense	\$ 73,415,220	\$ 36,404,605	49.6%
		Revenue	\$ 70,423,796	\$ 36,385,997	51.7%

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000001220	AUTO FINGERPRINT IDENT FD	Expense	\$ 45,495,269	\$ 16,625,917	36.5%
		Revenue	\$ 42,913,847	\$ 21,270,449	49.6%
000001280	LOCAL HAZARDOUS WASTE FD	Expense	\$ 38,727,788	\$ 15,392,967	39.7%
		Revenue	\$ 32,608,596	\$ 16,253,623	49.8%
000001290	YTH AMATEUR SPRTS FUND	Expense	\$ 19,946,035	\$ 1,909,859	9.6%
		Revenue	\$ 19,157,745	\$ 5,704,618	29.8%
000001311	NOXIOUS WEED CONTROL	Expense	\$ 5,629,576	\$ 2,523,088	44.8%
		Revenue	\$ 5,107,382	\$ 2,449,847	48.0%
000001340	DEPT OF PERMITTING & ENV REVIEW	Expense	\$ 28,917,203	\$ 13,939,817	48.2%
		Revenue	\$ 29,156,000	\$ 15,097,859	51.8%
000001341	DPER ABATEMENT SUBFUND	Expense	\$ 1,317,698	\$ 546,915	41.5%
		Revenue	\$ 1,317,697	\$ 300,577	22.8%
000001345	DPER PERMITTING INTEGRATION	Revenue	\$ 0	\$ 74	
000001346	DPER GENERAL PUBLIC SERVICES	Expense	\$ 3,802,629	\$ 1,788,651	47.0%
		Revenue	\$ 3,802,270	\$ 1,896,243	49.9%
000001381	PRKS TRUST & CONTRIBUTION	Revenue	\$ 0	\$ 83	
000001396	RISK ABATEMENT/2006 FUND	Expense	\$ 0	\$ 118,413	
		Revenue	\$ 0	\$ 2,737	
000001411	RAINY DAY RESERVE FUND	Revenue	\$ 0	\$ 4,742,558	
000001415	PARKING FACILITIES	Expense	\$ 7,437,000	\$ 1,887,176	25.4%
		Revenue	\$ 7,437,000	\$ 1,972,547	26.5%
000001421	COMMUNITY SERVICES OPERATING FUND	Expense	\$ 13,479,885	\$ 7,369,807	54.7%
		Revenue	\$ 12,621,026	\$ 6,953,014	55.1%
000001431	ANIMAL SERVICES FND	Expense	\$ 14,645,494	\$ 6,513,960	44.5%
		Revenue	\$ 14,474,883	\$ 6,994,834	48.3%
000001432	ANIMAL BEQUEST FND	Expense	\$ 380,000	\$ 149,865	39.4%
		Revenue	\$ 280,000	\$ 195,035	69.7%
000001451	PARKS OPERATING LEVY	Expense	\$ 87,817,412	\$ 39,166,251	44.6%
		Revenue	\$ 88,003,012	\$ 41,155,755	46.8%
000001452	OS TRAILS & ZOO LEVY SUBF	Revenue	\$ 0	\$ 8,207	
000001453	PARKS OPEN SPACE AND TRAILS LEVY	Expense	\$ 143,658,271	\$ 71,270,038	49.6%
		Revenue	\$ 142,668,675	\$ 70,527,803	49.4%
000001471	HISTORCL PRSRVTN & H PRGM	Expense	\$ 1,520,284	\$ 618,227	40.7%
		Revenue	\$ 1,025,838	\$ 632,655	61.7%
000001480	BEST START FOR KIDS LEVY	Expense	\$ 136,169,797	\$ 39,969,089	29.4%
		Revenue	\$ 129,282,617	\$ 62,815,535	48.6%
000001511	PUGET SOUND EMERGENCY RADIO NETWORK	Expense	\$ 61,364,752	\$ 30,452,861	49.6%
		Revenue	\$ 61,332,443	\$ 30,546,761	49.8%
000001561	KC FLD CNTRL OPR CONTRACT	Expense	\$ 202,645,080	\$ 9,365,407	4.6%
		Revenue	\$ 202,645,083	\$ 9,386,448	4.6%
000001800	PUBLIC HEALTH	Expense	\$ 395,447,531	\$ 171,955,478	43.5%
		Revenue	\$ 398,607,950	\$ 198,311,349	49.8%
000001820	INTERCOUNTY RIVER IMPROV	Expense	\$ 100,000	\$ 47,559	47.6%
		Revenue	\$ 100,000	\$ 52,222	52.2%

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000001850	ENVIRONMENTAL HEALTH FUND	Expense	\$ 54,110,667	\$ 24,326,356	45.0%
		Revenue	\$ 53,516,675	\$ 24,904,292	46.5%
000001890	PUBLIC HEALTH ADMINISTRATION FUND	Expense	\$ 64,233,427	\$ 13,086,955	20.4%
		Revenue	\$ 64,436,517	\$ 13,056,588	20.3%
000002140	GRANTS FUND	Expense	\$ 43,075,312	\$ 15,485,039	35.9%
		Revenue	\$ 43,075,303	\$ 15,382,246	35.7%
000002169	BYRNE JAG GRANT FFY 2014	Expense	\$ 0	\$ 13,934	
		Revenue	\$ 0	\$ 13,454	
000002170	BYRNE JAG GRANT FFY 2015	Expense	\$ 0	\$ 31,850	
		Revenue	\$ 0	\$ 31,850	
000002171	BYRNE JAG GRANT FFY 2016	Expense	\$ 0	\$ 127,031	
		Revenue	\$ 0	\$ 126,931	
000002240	EMPLOYMENT & EDUCATN RESOURCES FD	Expense	\$ 33,732,269	\$ 14,965,043	44.4%
		Revenue	\$ 33,407,111	\$ 13,319,850	39.9%
000002460	FED HOUSNG & COMM DEV FND	Expense	\$ 184,150,091	\$ 71,812,424	39.0%
		Revenue	\$ 177,542,533	\$ 72,658,611	40.9%
000002462	CDBG GREENBRIDGE LN REPAY	Expense	\$ 0	\$ 287,909	
		Revenue	\$ 0	\$ 294,733	
000002463	HOUSING OPPORTUNITY LOANS	Expense	\$ 0	\$ 46,843	
		Revenue	\$ 0	\$ 1,000	
000003151	CONSERV FUTURES SUB-FUND	Expense	\$ 0	\$ 16,824,136	
		Revenue	\$ 0	\$ 10,772,079	
000003160	FMD-PARKS,REC,OPEN SPACE	Expense	\$ 0	\$ 5,225,457	
		Revenue	\$ 0	\$ 7,491,788	
000003170	E 911 CAPITAL FUND	Revenue	\$ 0	\$ 1,603,168	
000003292	SWM CIP NON-BOND SUBFUND	Expense	\$ 0	\$ 11,165,137	
		Revenue	\$ 0	\$ 13,690,707	
000003293	STORMWATER NON-BOND SWM CIP SUBFUND	Revenue	\$ 0	\$ -11,432	
000003296	SWM GO BONDS 2014	Revenue	\$ 0	\$ -816,237	
000003310	LONG-TERM LEASES	Expense	\$ 0	\$ 17,538,808	
		Revenue	\$ 0	\$ 15,919,175	
000003313	LT LEASE SALES TAX DEFERRAL	Revenue	\$ 0	\$ 12,605	
000003350	YOUTH SRVS FACILTS CONST	Expense	\$ 0	\$ 34,446,506	
		Revenue	\$ 0	\$ 25,190,203	
000003361	PUGET SOUND EMERGENCY RADIO NETWORK	Expense	\$ 0	\$ 12,575,469	
		Revenue	\$ 0	\$ 30,663,912	
000003380	AIRPORT CONSTRUCTION	Expense	\$ 0	\$ 2,291,098	
		Revenue	\$ 0	\$ 4,865,220	
000003403	URBAN RESTOR & HBTAT RSTR	Revenue	\$ 0	\$ 7,743	
000003421	MJR MNTNCE RSRV SUB-FUND	Expense	\$ 0	\$ 9,142,862	
		Revenue	\$ 0	\$ 17,309,727	
000003425	LTGO BOND - F3421	Expense	\$ 0	\$ 4,589,928	
		Revenue	\$ 0	\$ 6,851,665	

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000003461	REGIONAL JUST CTR PRJCTS	Expense Revenue	\$ 0 \$ 0	\$ 63,766 \$ 4,269	
000003473	RADIO COMM SRVS CIP FUND	Expense Revenue	\$ 0 \$ 0	\$ 29,102 \$ 644,401	
000003490	FMD-PARKS FACILITY REHAB	Expense Revenue	\$ 0 \$ 0	\$ 1,016,525 \$ 1,231,078	
000003521	OS KC BOND FUNDED SUBFUND	Expense Revenue	\$ 0 \$ 0	\$ 1,038 \$ 3,333	
000003522	OS KC NON BND FND SUBFUND	Expense Revenue	\$ 0 \$ 0	\$ 1,769,366 \$ 1,706,436	
000003571	KC FLD CNTRL CAP CONTRACT	Expense Revenue	\$ 0 \$ 0	\$ 43,325,403 \$ 43,303,125	
000003581	PARKS CAPITAL FUND	Expense Revenue	\$ 0 \$ 0	\$ 30,499,311 \$ 32,606,287	
000003582	LTGO BONDS PARKS	Expense Revenue	\$ 0 \$ 0	\$ 808,384 \$ 874,374	
000003591	KC MARINE CONST	Expense Revenue	\$ 0 \$ 0	\$ 5,991,467 \$ 5,819,192	
000003611	WATER QUALITY CONST-UNRES	Expense Revenue	\$ 0 \$ 0	\$ 179,964,513 \$ 7,459,475	
000003612	WTD INTERNALLY FINANCED PROJECTS FU	Expense	\$ 0	\$ 7,834,779	
000003641	PUBLIC TRANS CONST-UNREST	Expense Revenue	\$ 0 \$ 0	\$ 49,622,238 \$ 103,131,046	
000003642	PUBLIC TRANS REVENUE FLEET CAPITAL	Expense Revenue	\$ 0 \$ 0	\$ 132,065,557 \$ 98,386,145	
000003672	ENVIRONMENTAL RESOURCE	Revenue	\$ 0	\$ 4,033	
000003673	CRITICAL AREAS MITIGATION	Expense Revenue	\$ 0 \$ 0	\$ 962,804 \$ 6,409,300	
000003681	REAL ESTATE EXCISE TX CAP	Expense Revenue	\$ 0 \$ 0	\$ 6,787,364 \$ 8,089,875	
000003682	REAL ESTATE EXCISE TX 2	Expense Revenue	\$ 0 \$ 0	\$ 6,627,231 \$ 8,101,959	
000003691	TRNSF OF DEV CREDIT PROG	Expense Revenue	\$ 0 \$ 0	\$ 7,237,471 \$ 10,558,218	
000003721	GRNRVR FLD MTGTN TRNSFRS	Expense Revenue	\$ 0 \$ 0	\$ 78,095 \$ 9,095	
000003771	OIRM CAPITAL PROJECTS	Expense Revenue	\$ 0 \$ 0	\$ 16,658,344 \$ 16,864,074	
000003775	2015 LTGO SERIES B - KCIT	Revenue	\$ 0	\$ -3,997,387	
000003776	2017B LTGO BOND SUB FUND - KCIT	Expense Revenue	\$ 0 \$ 0	\$ 88,456 \$ 7,190,088	
000003781	ITS CAPITAL	Expense Revenue	\$ 0 \$ 0	\$ 3,710,470 \$ 2,825,742	

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000003791	HMC/MEI 2000 PROJECTS	Expense	\$ 0	\$ 644,190	
		Revenue	\$ 0	\$ 97,956	
000003795	HMC/MEI 04B BND PROCEEDS	Revenue	\$ 0	\$ -76	
000003810	SW CAP EQUIP REPLACEMENT	Expense	\$ 0	\$ 6,114,939	
		Revenue	\$ 0	\$ 7,349,015	
000003840	FARMLAND & OPEN SPACE ACQ	Expense	\$ 0	\$ 639,096	
		Revenue	\$ 0	\$ 16,490	
000003850	RENTON MAINTENANCE FACIL	Expense	\$ 0	\$ 2,812,043	
		Revenue	\$ 0	\$ 750,942	
000003855	COUNTY ROAD MAJOR MAINTENANCE FUND	Expense	\$ 0	\$ 16,060,790	
		Revenue	\$ 0	\$ 25,190,033	
000003860	COUNTY ROAD CONSTRUCTION	Expense	\$ 0	\$ 17,492,137	
		Revenue	\$ 0	\$ 6,471,227	
000003862	2010 GO BONDS-ROADS	Revenue	\$ 0	\$ 600	
000003865	KING COUNTY ROAD CONSTRUCTION	Expense	\$ 0	\$ 402,799	
		Revenue	\$ 0	\$ 1,464,533	
000003901	SOLID WASTE CONSTRUCTION	Expense	\$ 0	\$ 9,921,993	
		Revenue	\$ 0	\$ 15,224,898	
000003908	SOLID WASTE CONSTR 2017 LTGO BND	Expense	\$ 0	\$ 263,659	
		Revenue	\$ 0	\$ 22,419,605	
000003910	LANDFILL RESERVE FUND	Expense	\$ 0	\$ 26,528,140	
		Revenue	\$ 0	\$ 24,170,151	
000003951	BLDG REPAIR/REPL SUBFUND	Expense	\$ 0	\$ 44,093,174	
		Revenue	\$ 0	\$ 47,380,582	
000003952	LTGO BOND - F3951	Expense	\$ 0	\$ 3,407,557	
		Revenue	\$ 0	\$ 14,810,735	
000003954	2015 LTGO SERIES B - FMD	Revenue	\$ 0	\$ 263	
000003959	2015B GO BONDS FRED FMD	Expense	\$ 0	\$ 605	
		Revenue	\$ 0	\$ 1,452	
000003961	HMC REPAIR AND REPLAC FD	Expense	\$ 0	\$ 14,386,629	
		Revenue	\$ 0	\$ 3,603,770	
000004040	SOLID WASTE OPERATING	Expense	\$ 293,918,398	\$ 143,455,596	48.8%
		Revenue	\$ 269,927,693	\$ 150,245,465	55.7%
000004041	CONSTRUCTION AND DEMO PROGRAM	Expense	\$ 0	\$ 375,976	
		Revenue	\$ 0	\$ 1,236,370	
000004042	SW OPER 2015 FRED BOND	Revenue	\$ 0	\$ -69,723	
000004043	SW OPER 2017B FRED BOND	Expense	\$ 0	\$ 836	
		Revenue	\$ 0	\$ 160,139	
000004290	AIRPORT	Expense	\$ 41,408,176	\$ 19,696,109	47.6%
		Revenue	\$ 42,146,499	\$ 20,800,752	49.4%
000004501	RADIO COMM OPRTNG FND	Expense	\$ 8,793,250	\$ 3,521,881	40.1%
		Revenue	\$ 9,289,353	\$ 4,902,205	52.8%
000004503	RCS COMMON EQPT MAINT SUB	Revenue	\$ 0	\$ -81	

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000004531	I-NET OPERATING	Expense	\$ 6,516,015	\$ 2,883,490	44.3%
		Revenue	\$ 6,298,836	\$ 3,024,832	48.0%
000004551	LINK RISK FUND	Revenue	\$ 0	\$ 6,445	
000004591	MARINE OPERATING FUND	Expense	\$ 18,162,739	\$ 8,328,722	45.9%
		Revenue	\$ 17,990,715	\$ 8,610,271	47.9%
000004611	WATER QUALITY OPERATING	Expense	\$ 305,145,625	\$ 160,271,029	52.5%
		Revenue	\$ 971,121,855	\$ 504,392,186	51.9%
000004641	PUBLIC TRANSPORTATION OP	Expense	\$ 1,601,064,128	\$ 786,048,279	49.1%
		Revenue	\$ 1,785,462,187	\$ 822,311,785	46.1%
000004643	PUBLIC TRANS REVENUE STABILIZATION	Revenue	\$ 2,000,000	\$ 1,358,816	67.9%
000005420	SAFETY & WORKERS' COMP	Expense	\$ 73,398,067	\$ 28,236,360	38.5%
		Revenue	\$ 54,780,000	\$ 27,992,124	51.1%
000005441	WWTR EQ RNT&RVLVG FD	Expense	\$ 10,079,530	\$ 2,464,467	24.5%
		Revenue	\$ 9,095,493	\$ 4,290,151	47.2%
000005450	FINANCE & BUS OPERATIONS	Expense	\$ 62,084,158	\$ 29,646,875	47.8%
		Revenue	\$ 63,694,914	\$ 31,711,171	49.8%
000005457	EMPLOYEES DEF COMP ADMIN	Expense	\$ 0	\$ 181	
		Revenue	\$ 0	\$ 198,775	
000005481	KING COUNTY GIS FUND	Expense	\$ 17,406,732	\$ 6,518,115	37.4%
		Revenue	\$ 16,838,769	\$ 7,217,627	42.9%
000005490	BUSINESS RESOURCE CENTER	Expense	\$ 36,947,120	\$ 15,222,041	41.2%
		Revenue	\$ 40,220,670	\$ 20,110,788	50.0%
000005500	EMPLOYEE BENEFITS PROGRAM	Expense	\$ 566,616,344	\$ 247,471,819	43.7%
		Revenue	\$ 537,570,446	\$ 261,327,985	48.6%
000005511	FACILITIES MANAGEMENT SUB	Expense	\$ 113,724,449	\$ 50,762,878	44.6%
		Revenue	\$ 112,836,566	\$ 51,884,006	46.0%
000005520	INSURANCE	Expense	\$ 85,006,029	\$ 26,726,322	31.4%
		Revenue	\$ 43,518,264	\$ 21,793,440	50.1%
000005531	DATA PROCESSING SERVICES	Expense	\$ 191,384,213	\$ 95,032,898	49.7%
		Revenue	\$ 186,743,577	\$ 100,239,101	53.7%
000005570	PUBLIC WORKS EQUIP RENTAL	Expense	\$ 29,604,824	\$ 9,641,909	32.6%
		Revenue	\$ 22,588,371	\$ 9,257,190	41.0%
000005580	MOTOR POOL EQUIP RENTAL	Expense	\$ 36,565,564	\$ 12,281,860	33.6%
		Revenue	\$ 30,062,329	\$ 14,399,734	47.9%
000008400	LIMITED G O BOND REDEMPT.	Expense	\$ 246,256,291	\$ 116,485,914	47.3%
		Revenue	\$ 244,314,755	\$ 107,251,046	43.9%
000008401	CONSERV FUTURES LEVY CLG.	Revenue	\$ 0	\$ -86,741	
000008407	HUD SEC 108 LOAN REPAYMNT	Expense	\$ 576,907	\$ 287,909	49.9%
		Revenue	\$ 589,466	\$ 287,909	48.8%
000008430	PUBLIC TRANSPORTATION BONDS	Expense	\$ 44,613,999	\$ 15,052,735	33.7%
		Revenue	\$ 44,976,939	\$ 24,783,372	55.1%
000008500	UNLIMITED G O BOND REDEM.	Expense	\$ 34,337,900	\$ 16,709,875	48.7%
		Revenue	\$ 34,180,000	\$ 16,782,396	49.1%

**King County Operating and Capital Funds
Q4 2017**

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Fund	Fund Description		2017/2018 Budget (Per EBS G/L)	Q4 2017 Actuals (Per EBS G/L)	% of Budget (50% benchmark)
000008920	WATER QUALITY REV BOND	Expense	\$ 536,056,519	\$ 141,260,464	26.4%
		Revenue	\$ 0	\$ 745,357	
000008921	WASTEWATER REVENUE BOND RESERVES	Revenue	\$ 0	\$ 1,703,876	
000008922	WASTEWATER STATE LOAN RESERVES	Revenue	\$ 0	\$ 117,512	

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1126875 PSERN Capital STANDALONE

Target Baseline Date	02/08/2018
Actual Baseline Date	02/09/2018
Council District(s)	1, 2, 3, 4, 5, 6, 7, 8, 9
Department	INFORMATION TECHNOLOGY
Agency	King County Information Technology
Contact	David Mendel
MPA Reporting	Yes - Reporting Required
Publish Quarter	Q4 2017



Last updated by KC\cebanv on 2/15/2018 1:58:55 PM

Current Schedule and Costs						
Phase	Start	End	Status	Current Estimate At Completion (EAC)	ITD Actuals thru DEC-2017	ITD Budget thru DEC-2017
1 Planning			N/A	\$0	\$13,674	\$0
2 Preliminary Design			N/A	\$0	\$328,649	\$0
3 Final Design	7/1/2015	9/15/2017	Completed	\$20,052,985	\$17,415,928	\$54,998,975
4 Implementation	9/18/2017	5/7/2021	In Progress	\$232,522,006	\$4,502,330	\$0
5 Closeout	5/10/2021	12/30/2022	Not Started	\$7,119,653	\$0	\$0
6 Acquisition			Not Started	\$0	\$8,572	\$0
Total				\$259,694,644	\$22,269,153	\$54,998,975

Current Substantial Completion 5/7/2021

Baseline Schedule and Costs			
Phase	Start	End	Baseline Budget At Completion (BAC)
1 Planning			\$0
2 Preliminary Design			\$0
3 Final Design	7/1/2015	9/15/2017	\$20,052,985
4 Implementation	9/18/2017	5/7/2021	\$232,522,006
5 Closeout	5/10/2021	12/30/2022	\$7,119,653
6 Acquisition			\$0
Total			\$259,694,644

Baseline Substantial Completion 5/7/2021

Scope  Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1126875 PSERN Capital STANDALONE

Scope Variance Comment

Current Scope

The Puget Sound Emergency Radio Network (PSERN) project will replace the existing land mobile radio system by implementing a cost effective network using state of the art technology that meets the high standards and requirements of multi-jurisdictional critical life safety responders and general governmental users throughout King County.

Scope includes construction of radio sites, network design, implementation of electronic equipment, system testing, training for end users, removal of KCERCS equipment and deployment of end user devices.

Baseline Scope

The Puget Sound Emergency Radio Network (PSERN) project will replace the existing land mobile radio system by implementing a cost effective network using state of the art technology that meets the high standards and requirements of multi-jurisdictional critical life safety responders and general governmental users throughout King County.

Scope includes construction of radio sites, network design, implementation of electronic equipment, system testing, training for end users, removal of KCERCS equipment and deployment of end user devices.

Schedule



Green

Schedule Variance Comment

Schedule Comparison: Baseline vs. Current

Schedule	Baseline			Current			
	Start	End	Duration	Start	End	Duration	Status
1 Planning							N/A
2 Preliminary Design							N/A
3 Final Design	7/1/2015	9/15/2017	807	7/1/2015	9/15/2017	807	Completed
4 Implementation	9/18/2017	5/7/2021	1327	9/18/2017	5/7/2021	1327	In Progress
5 Closeout	5/10/2021	12/30/2022	599	5/10/2021	12/30/2022	599	Not Started
6 Acquisition							Not Started
Substantial Completion Date	5/7/2021			5/7/2021			

Schedule Variance Analysis

	Final Design Start (FDS)	Substantial Completion Date (SCD)	Duration (Days) = (SCD - FDS)	Variance at Completion (VAC) = Current Duration - Baseline Duration	% VAC = (Current Duration - Baseline Duration) / Baseline Duration
Baseline Schedule	7/1/2015	5/7/2021	2137	0	0.00 %
Current Schedule	7/1/2015	5/7/2021	2137		

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1126875 PSERN Capital STANDALONE

Cost  Green

Cost Variance Comment

Cost Variance Analysis by Capital Phase

Phase	Baseline Budget At Completion (BAC)	ITD Actuals thru DEC-2017	Current Estimate At Completion (EAC)	Cost Variance At Completions (CVAC = EAC-BAC)	% CVAC = (EAC - BAC)/BAC
1 Planning	\$0	\$13,674	\$0	\$0	0.00 %
2 Preliminary Design	\$0	\$328,649	\$0	\$0	0.00 %
3 Final Design	\$20,052,985	\$17,415,928	\$20,052,985	\$0	0.00 %
4 Implementation	\$232,522,006	\$4,502,330	\$232,522,006	\$0	0.00 %
5 Closeout	\$7,119,653	\$0	\$7,119,653	\$0	0.00 %
6 Acquisition	\$0	\$8,572	\$0	\$0	0.00 %
Total	\$259,694,644	\$22,269,153	\$259,694,644	\$0	0.00 %

Mandatory Phased Appropriation Reporting

MPA-1. Contracts

Contractor Name	Purpose	Amount	Start Date	End Date	# of Contract Changes	Contract Change Amt
Motorola Solutions Inc	Other	\$118,337,914	12/17/2014	12/14/2034	1	\$1,823,081
Summit Solutions	Construction	\$1,500,000	09/08/2017	09/08/2018	0	\$0
KPFF	Construction Management	\$2,000,000	07/06/2017	07/06/2018	0	\$0
KPFF	Construction Management	\$600,000	10/06/2015	10/06/2017	0	\$0
Odelia Pacific Corporation	Design/Engineering	\$7,200,000	12/05/2014	12/05/2018	1	\$0
Mastec	Construction	\$2,500,000	11/07/2016	11/07/2018	0	\$2,500,000
Mastec	Construction	\$1,750,000	03/23/2017	03/23/2018	0	\$0
Mastec	Construction	\$2,500,000	07/22/2016	01/18/2018	0	\$0
	Total	\$136,387,914			2	\$4,323,081

MPA-2. Contract Change Explanation

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1126875 PSERN Capital STANDALONE

Motorola Solutions - Change Order# 3 was fully executed on 1/18/2017 and added scope to several MSI sites as well as changed civil site development responsibility for several sites. Change Order #3 added \$1,823,081.35 to the contract due to changes in site development responsibilities for several sites in the original scope of work, addition of FM 200 fire suppression systems, tower extensions, addition of 60KW diesel generators and 1000 gallon diesel storage tanks.

Odelia Pacific - Change Order# 5 added \$2M due to unforeseen site design changes directed by PSERN as:

- o Sites shifting around few times, DPER permitting process requiring 3rd party engineering
- o Major system improvements due to insufficient existing infrastructure for our design
- o Costs due to Conditional Use Permit (CUP) which requires incremental permitting work and 3rd party work – photo simulations, SMEs on property valuation, RF exposure, landscaping, etc
- o HVAC design
- o Tower design and planning shifting many times due to leasing issues
- o Site design changes to meet Landlord requirements
- o Environmental Assessments for USFS sites

MPA-3. Current Quarter's Key Activities

Motorola:

Milestone 2C - Install and Test Microwave Equipment and Software

Milestone 2D - Install and Test Backhaul Central Control Equipment and Software

Odelia Pacific:

Work Order #1 Phase 1 Site Viability Verification

- 1 - Structural Analysis
- 2 - Title Reports
- 3 - Viability Report
- 4 - Lease Exhibits
- 5 - Engage with landlord for lease

Odelia Pacific:

Work Order #2 Phase 2 & 3A Real Estate Assistance and Preliminary Design Services

- 1 - Phase 1 environmental
- 2 - Survey
- 3 - Zoning drawings
- 4 - Geotech survey
- 5 - FAA filing

Odelia Pacific:

Work Order #3 Phase 3B Final Design Services

- 1 - Construction drawings
- 2 – Permitting
- 3 – Site Specifications

Odelia Pacific:

Work Order #4 Phase 4 Services during Construction

- RFI & As-built drawings

MPA-4. Next Quarter's Key Activities

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1126875 PSERN Capital STANDALONE

Motorola:

Milestone 2G - Factory Acceptance Testing (FAT) Land Mobile Radio System
Milestone 2K - Install and Test Land Mobile Radio (LMR) Central Control
Milestone 2L - Install and Test LMR Base Station
Milestone 2M - Install and Test Site Alarm & Video
Milestone 2N - Install and Test MPLS System
Milestone 2P - Install and Test Site Backhaul

MPA-5. Closely Monitored Issues & Risk Summary

- In-building coverage impact to the project

Project will be working with MSI to determine the impacts of system design on in-building coverage. Additional maps with Delivered Audio Quality (DAQ) 3.4 have been requested from Motorola on 3/23/17. MSI provided the maps and these were given to the Technical committee for their review. The maps were also presented to the Joint Board on 4/27/17. 6/14/17 The project continues to work with the technical team and others to further research and come up with next steps. In building task force created to look into the issue. 12/11/17 - consultant hired to assist task force.

- Site development delays

Several activities including development of an SLA and some construction must be complete by June 2018 in order to meet the deadline for MSI equipment to be installed and the transition to PSERN.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1130085 DES FMD REPLACE KCCH ELECTRICAL DISTRUBUTION/RESPOND TO LIFE SAFETY EMERGRNCY (DES FMD KCCH ELECTRICAL DISTR) STANDALONE

Target Baseline Date	11/22/2016
Actual Baseline Date	01/23/2017
Council District(s)	8
Department	EXECUTIVE SERVICES
Agency	Facilities Mgmt
Contact	David Brossard
MPA Reporting	Yes - Reporting Required
Publish Quarter	Q4 2017



Last updated by KC\benders on 1/31/2018 2:49:00 PM

Current Schedule and Costs						
Phase	Start	End	Status	Current Estimate At Completion (EAC)	ITD Actuals thru DEC-2017	ITD Budget thru DEC-2017
1 Planning	8/23/2016	10/31/2016	Completed	\$18,334	\$30,897	\$119,765
2 Preliminary Design	8/23/2016	10/31/2016	Completed	\$42,933	\$42,933	\$350,863
3 Final Design	10/11/2016	11/22/2016	Completed	\$286,278	\$292,921	\$801,142
4 Implementation	11/22/2016	9/13/2017	In Progress	\$5,324,567	\$4,188,923	\$10,275,350
5 Closeout	9/14/2017	11/14/2017	Not Started	\$88,033	\$2,592	\$82,867
6 Acquisition			Not Started	\$0	\$0	\$0
Total				\$5,760,145	\$4,558,267	\$11,629,987

Current Substantial Completion

Baseline Schedule and Costs			
Phase	Start	End	Baseline Budget At Completion (BAC)
1 Planning	8/23/2016	10/31/2016	\$119,765
2 Preliminary Design	8/23/2016	10/31/2016	\$350,863
3 Final Design	10/11/2016	11/22/2016	\$801,142
4 Implementation	11/22/2016	9/13/2017	\$10,275,350
5 Closeout	9/14/2017	11/14/2017	\$82,867
6 Acquisition			\$0
Total			\$11,629,987

Baseline Substantial Completion

Scope



Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1130085 DES FMD REPLACE KCCH ELECTRICAL DISTRUBUTION/RESPOND TO LIFE SAFETY EMERGRNCY (DES FMD KCCH ELECTRICAL DISTR)
STANDALONE

Scope Variance Comment

Current Scope

Implement replacement of entire 480 volt electrical bus duct including transformers bus plugs and disconnects, creating new electrical rooms stacked vertically through the building, provide access to electrical RM E213A, conduct arc flash assessment and labeling program throughout electrical system, install 3 plumbing chase work platforms. Includes all associated architectural, mechanical and plumbing work.

Baseline Scope

Implement replacement of entire 480 volt electrical buss duct including transformers bus plugs and disconnects, creating new electrical rooms stacked vertically thru the building, provide access to electrical RM E213A, conduct arc flash assessment and labeling program throughout electrical system; install 3 plumbing chase work platforms. Includes all associated architectural mechanical and plumbing work.

Schedule



Green

Schedule Variance Comment

Schedule Comparison: Baseline vs. Current

Schedule	Baseline			Current			
	Start	End	Duration	Start	End	Duration	Status
1 Planning	8/23/2016	10/31/2016	69	8/23/2016	10/31/2016	69	Completed
2 Preliminary Design	8/23/2016	10/31/2016	69	8/23/2016	10/31/2016	69	Completed
3 Final Design	10/11/2016	11/22/2016	42	10/11/2016	11/22/2016	42	Completed
4 Implementation	11/22/2016	9/13/2017	295	11/22/2016	9/13/2017	295	In Progress
5 Closeout	9/14/2017	11/14/2017	61	9/14/2017	11/14/2017	61	Not Started
6 Acquisition							Not Started
Substantial Completion Date	9/18/2017			5/4/2017			

Schedule Variance Analysis

	Final Design Start (FDS)	Substantial Completion Date (SCD)	Duration (Days) = (SCD - FDS)	Variance at Completion (VAC) = Current Duration - Baseline Duration	% VAC = (Current Duration - Baseline Duration) / Baseline Duration
Baseline Schedule	10/11/2016	9/18/2017	342	-137	-40.00 %
Current Schedule	10/11/2016	5/4/2017	205		

Cost



Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1130085 DES FMD REPLACE KCCH ELECTRICAL DISTRUBUTION/RESPOND TO LIFE SAFETY EMERGRNCY (DES FMD KCCH ELECTRICAL DISTR)
STANDALONE

Cost Variance Comment

Cost Variance Analysis by Capital Phase

Phase	Baseline Budget At Completion (BAC)	ITD Actuals thru DEC-2017	Current Estimate At Completion (EAC)	Cost Variance At Completions (CVAC = EAC-BAC)	% CVAC = (EAC - BAC)/BAC
1 Planning	\$119,765	\$30,897	\$18,334	(\$101,431)	-85.00 %
2 Preliminary Design	\$350,863	\$42,933	\$42,933	(\$307,930)	-88.00 %
3 Final Design	\$801,142	\$292,921	\$286,278	(\$514,864)	-64.00 %
4 Implementation	\$10,275,350	\$4,188,923	\$5,324,567	(\$4,950,783)	-48.00 %
5 Closeout	\$82,867	\$2,592	\$88,033	\$5,166	6.00 %
6 Acquisition	\$0	\$0	\$0	\$0	0.00 %
Total	\$11,629,987	\$4,558,267	\$5,760,145	(\$5,869,842)	-50.47 %

Mandatory Phased Appropriation Reporting

MPA-1. Contracts

Contractor Name	Purpose	Amount	Start Date	End Date	# of Contract Changes	Contract Change Amt
Clark Design Group	Design/Engineering	\$569,382	08/18/2016	09/18/2017	0	\$0
Skanska USA Building Inc	Other	\$135,140	09/13/2016	12/12/2016	0	\$0
Skanska USA Building Inc.	Construction	\$7,528,277	12/12/2016	12/12/2017	0	\$0
Glumac (commissioning)	Other	\$2,000	07/10/2017	08/31/2017	0	\$0
	Total	\$8,234,799			0	\$0

MPA-2. Contract Change Explanation

MPA-3. Current Quarter's Key Activities

In project close-out phase.

MPA-4. Next Quarter's Key Activities

Remaining close-out tasks.

MPA-5. Closely Monitored Issues & Risk Summary

No remaining issues/risks in close-out phase

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1047009 PKS S: SCRT W SIDE TRL SEG B PKS South County Regional Tra

Target Baseline Date	11/05/2013
Actual Baseline Date	11/05/2013
Council District(s)	5
Department	NATURAL RESOURCES AND PARKS
Agency	Parks and Recreation
Contact	Jason Rich
MPA Reporting	Yes - Reporting Required
Publish Quarter	Q4 2017



Last updated by DNRPlchungm on 1/23/2018 11:49:21 AM

Current Schedule and Costs						
Phase	Start	End	Status	Current Estimate At Completion (EAC)	ITD Actuals thru DEC-2017	ITD Budget thru DEC-2017
1 Planning			Completed	\$9,554	\$9,554	\$0
2 Preliminary Design	9/24/2010	5/18/2011	Completed	\$544,824	\$371,933	\$0
3 Final Design	5/19/2011	8/2/2015	Completed	\$935,700	\$813,633	\$680,000
4 Implementation	8/3/2015	1/24/2017	Completed	\$6,304,485	\$6,535,832	\$1,698
5 Closeout	1/25/2017	7/21/2018	In Progress	\$33,879	\$67,386	\$0
6 Acquisition	3/31/2012	9/30/2014	Completed	\$100,848	\$100,789	\$0
Total				\$7,929,290	\$7,899,126	\$681,698

Current Substantial Completion

Baseline Schedule and Costs			
Phase	Start	End	Baseline Budget At Completion (BAC)
1 Planning	4/6/2008	6/29/2009	
2 Preliminary Design	9/24/2010	5/18/2011	\$436,443
3 Final Design	5/19/2011	3/31/2014	\$684,704
4 Implementation	4/1/2014	1/16/2015	\$5,529,942
5 Closeout	1/17/2015	4/18/2015	\$33,879
6 Acquisition	3/31/2012	2/15/2013	\$138,000
Total			\$6,822,968

Baseline Substantial Completion

Scope  Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1047009 PKS S: SCRT W SIDE TRL SEG B PKS South County Regional Tra

Scope Variance Comment

Current Scope

Segment B will create a 1.45-mile-long separated multiuse path along Des Moines Memorial Drive from South 156th Way in SeaTac to South Normandy Road in Burien. This segment will be part of the ongoing Des Moines Memorial Drive restoration project which will restore Washington's Living Road of Remembrance. It will enhance safe linkages to the Burien Regional Growth Center, SeaTac Airport, Sound Transit LINK Light Rail, local and regional transit services and other regional trails. The Trail will include a 12-foot-wide paved cross-section with a 3-to-5-foot separation from the adjacent street and a 2-foot-wide gravel shoulder on the opposite side of the trail. The project will include necessary drainage, related road and driveway crossings and Manual of Uniform Traffic Control Devices (MUTCD) signage.

Baseline Scope

The project constructs a 1.45-mile paved multiuse path (regional trail) within the cities of SeaTac and Burien. The project creates a separated multiuse path along Des Moines Memorial Drive from S. 156th Way (SeaTac) to S. Normandy Road (Burien). This segment of the L2S Trail will be part of the ongoing Des Moines Memorial Drive restoration project and will also provide a much needed safe north-south link with existing non-motorized facilities

Schedule



Red

Schedule Variance Comment

The project is now substantially complete. Overall the schedule was impacted by numerous factors both before and during construction.

Factors that impacted the schedule include: additional time to negotiate interlocal agreements and easements with multiple jurisdictions, coordination with utility companies, delays due to inclement weather, coordination with other projects located within the project site and under performance by subcontractors on the project. The construction contract was awarded on July 9, 2015 and the official Notice to Proceed was given on August 3, 2015. The substantial completion date was Jan. 24, 2017.

Schedule Comparison: Baseline vs. Current

Schedule	Baseline			Current			
	Start	End	Duration	Start	End	Duration	Status
1 Planning	4/6/2008	6/29/2009	449				Completed
2 Preliminary Design	9/24/2010	5/18/2011	236	9/24/2010	5/18/2011	236	Completed
3 Final Design	5/19/2011	3/31/2014	1047	5/19/2011	8/2/2015	1536	Completed
4 Implementation	4/1/2014	1/16/2015	290	8/3/2015	1/24/2017	540	Completed
5 Closeout	1/17/2015	4/18/2015	91	1/25/2017	7/21/2018	542	In Progress
6 Acquisition	3/31/2012	2/15/2013	321	3/31/2012	9/30/2014	913	Completed
Substantial Completion Date	12/16/2014			1/24/2017			

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1047009 PKS S: SCRT W SIDE TRL SEG B PKS South County Regional Tra

Schedule Variance Analysis					
	Final Design Start (FDS)	Substantial Completion Date (SCD)	Duration (Days) = (SCD - FDS)	Variance at Completion (VAC) = Current Duration - Baseline Duration	% VAC = (Current Duration - Baseline Duration) / Baseline Duration
Baseline Schedule	5/19/2011	12/16/2014	1307	770	58.00 %
Current Schedule	5/19/2011	1/24/2017	2077		

Cost  Red

Cost Variance Comment

The baseline budget was impacted by various external factors relating to utilities, right of way agreements, and a competitive bidding climate. The lowest construction bid received was \$401,010 (5%) over the engineer's estimate. In addition, due to the delays from utility relocation, the overall duration of the construction and design contracts were increased resulting in additional cost.

Cost Variance Analysis by Capital Phase					
Phase	Baseline Budget At Completion (BAC)	ITD Actuals thru DEC-2017	Current Estimate At Completion (EAC)	Cost Variance At Completions (CVAC = EAC-BAC)	% CVAC = (EAC - BAC)/BAC
1 Planning	\$0	\$9,554	\$9,554	\$9,554	0.00 %
2 Preliminary Design	\$436,443	\$371,933	\$544,824	\$108,381	25.00 %
3 Final Design	\$684,704	\$813,633	\$935,700	\$250,996	37.00 %
4 Implementation	\$5,529,942	\$6,535,832	\$6,304,485	\$774,543	14.00 %
5 Closeout	\$33,879	\$67,386	\$33,879	\$0	0.00 %
6 Acquisition	\$138,000	\$100,789	\$100,848	(\$37,152)	-27.00 %
Total	\$6,822,968	\$7,899,126	\$7,929,290	\$1,106,322	16.21 %

Mandatory Phased Appropriation Reporting

MPA-1. Contracts

Contractor Name	Purpose	Amount	Start Date	End Date	# of Contract Changes	Contract Change Amt
Road Construction Northwest, Inc.	Construction	\$4,945,000	08/03/2015	09/19/2017	6	\$498,000
Parametrix, Inc.	Design/Engineering	\$770,000	09/24/2010	08/02/2015	6	\$342,000
Parametrix, Inc.	Construction Management	\$1,102,000	08/03/2015	03/01/2017	6	\$480,000
	Total	\$6,817,000			18	\$1,320,000

MPA-2. Contract Change Explanation

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1047009 PKS S: SCRT W SIDE TRL SEG B PKS South County Regional Tra

Change Order #6 was added to the construction contract to compensate the Contractor for underruns in quantities as well as additional items not previously covered in Change Order #4.

MPA-3. Current Quarter's Key Activities

Transfer of ownership to the cities of Burien and SeaTac.

MPA-4. Next Quarter's Key Activities

Contract Closeout.

MPA-5. Closely Monitored Issues & Risk Summary

Contractor may file a claim against the County for delay caused by utilities.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1116973 PKS S:ELST - NORTH SAMMAMISH

PKS M:E Lake Samm Trail

Target Baseline Date	09/30/2010
Actual Baseline Date	10/14/2016
Council District(s)	3
Department	NATURAL RESOURCES AND PARKS
Agency	Parks and Recreation
Contact	Gina Auld
MPA Reporting	Yes - Reporting Required
Publish Quarter	Q4 2017

Last updated by DNRPIbonenfantj on 1/16/2018 11:34:20 AM

Current Schedule and Costs						
Phase	Start	End	Status	Current Estimate At Completion (EAC)	ITD Actuals thru DEC-2017	ITD Budget thru DEC-2017
1 Planning	3/10/1999	6/30/2007	Completed	\$0	\$269,523	\$3
2 Preliminary Design	7/10/2007	5/31/2010	Completed	\$0	\$12	\$3
3 Final Design	9/1/2011	4/11/2014	Completed	\$1,884,414	\$207,395	\$3
4 Implementation	4/12/2014	7/3/2015	Completed	\$15,890,487	\$12,397,809	\$4
5 Closeout	7/4/2015	12/31/2017	In Progress	\$0	\$248,629	\$5
6 Acquisition			Not Started	\$0	\$437	\$3
Total				\$17,774,901	\$13,123,805	\$21

Current Substantial Completion 7/3/2015

Baseline Schedule and Costs			
Phase	Start	End	Baseline Budget At Completion (BAC)
1 Planning	3/10/1999	6/30/2007	\$0
2 Preliminary Design	7/10/2007	9/1/2010	\$0
3 Final Design	9/1/2011	9/19/2013	\$2,541,000
4 Implementation	9/20/2013	3/10/2015	\$14,897,000
5 Closeout	4/12/2015	12/31/2015	\$0
6 Acquisition			\$0
Total			\$17,438,000

Baseline Substantial Completion 2/11/2015

Scope



Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1116973 PKS S:ELST - NORTH SAMMAMISH PKS M:E Lake Samm Trail

Scope Variance Comment

Current Scope

The East Lake Sammamish Master Plan Trail project includes design and construction of an alternative, non-motorized transportation corridor and a multi-use recreational trail along 11 miles of a former Burlington Northern Santa Fe (BNSF) railroad corridor on the east side of Lake Sammamish, from Redmond to Issaquah. King County purchased the corridor from BNSF in 1997, and in 2006 opened the existing interim use gravel trail to the public. The King County Parks and Recreation Division spent ten years on master planning, design work, environmental review and resolving legal issues related to this project, with ongoing involvement of a citizen's advisory group and in close coordination with the Cities of Redmond, Sammamish and Issaquah.

The East Lake Sammamish Master Plan Trail is being designed and constructed in phases, or segments, based on budget availability. The Redmond segment, NE 70th Street to 187th Avenue NE was completed and opened to the public in November 2011. The Issaquah segment, SE 43rd Way to Gilman Boulevard, was completed and opened to the public in June 2013. Construction of the North Sammamish Segment began in April 2014 and opened to the public in July 2015.

Safety and accessibility are the County's primary goals for this project. The project utilizes the most up-to-date greenway design and engineering. Environmental improvements include wetland enhancements and fencing, slope stabilization, native landscaping and tree replanting.

Baseline Scope

The North Sammamish Trail scope of work includes: The removal of an existing gravel trail and construction of approximately 2.5 miles of 12-foot wide paved trail with gravel shoulders, concrete intersections, and wetland mitigation planting. Other items of work include erosion control, site preparation, grading, gravity block walls, structural earth walls, soldier pile wall, fencing, stormwater conveyance system, fish passable culverts, signage, traffic control, utility adjustments, trail amenity items, and landscaping. The project is located on former railroad track from NE Inglewood Hill Road to 187th Ave NE corridor.

Schedule



Yellow

Schedule Variance Comment

The baselined final design date was scheduled for completion in September 2013. Due to a shoreline permit appeal, trail construction was delayed until April 2014. Substantial completion was impacted due to unforeseen conditions such as permitting, three (3) cultural resource finds, reconstruction of a structural wall due to damage by adjacent property owners, design changes, and change in site conditions at stairs and driveways. The original baseline date for substantial completion was February 11, 2015. Substantial completion was issued to the contractor on July 3, 2015. Final change order is pending, closeout date is now 06/30/2018.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1116973 PKS S:ELST - NORTH SAMMAMISH PKS M:E Lake Samm Trail

Schedule Comparison: Baseline vs. Current

Schedule	Baseline			Current			
	Start	End	Duration	Start	End	Duration	Status
1 Planning	3/10/1999	6/30/2007	3034	3/10/1999	6/30/2007	3034	Completed
2 Preliminary Design	7/10/2007	9/1/2010	1149	7/10/2007	5/31/2010	1056	Completed
3 Final Design	9/1/2011	9/19/2013	749	9/1/2011	4/11/2014	953	Completed
4 Implementation	9/20/2013	3/10/2015	536	4/12/2014	7/3/2015	447	Completed
5 Closeout	4/12/2015	12/31/2015	263	7/4/2015	12/31/2017	911	In Progress
6 Acquisition							Not Started
Substantial Completion Date	2/11/2015			7/3/2015			

Schedule Variance Analysis

	Final Design Start (FDS)	Substantial Completion Date (SCD)	Duration (Days) = (SCD - FDS)	Variance at Completion (VAC) = Current Duration - Baseline Duration	% VAC = (Current Duration - Baseline Duration) / Baseline Duration
Baseline Schedule	9/1/2011	2/11/2015	1259	142	11.00 %
Current Schedule	9/1/2011	7/3/2015	1401		

Cost Yellow

Cost Variance Comment

EBS is not reflecting costs prior to 2014. Budgeting practices were different, and most charges for this project were charged to the master project (1044600). The difference is \$1.055 million. Actual costs should be:

Implementation and closeout: \$14,170,759.69

The construction of the East Lake Sammamish Trail, North Sammamish segment, has been awarded two grants: \$3.0 million by the Federal Highway Administration (FHWA) and a Recreation and Conservation Office state grant in the amount of \$500,000.

During the course of the project, various impacts have resulted in costly changes. These changes are a result of re-design and implementation issues based on extensive communication with the City of Sammamish and residents. Change order items include, but are not limited to: additional tree removal, improved safety measures and traffic control, three (3) cultural resource finds / sites on the project, reconstruction of a structural wall due to damage by adjacent property owners, removal of encroachments, differing site conditions at stairs and driveways, several retaining walls, differing site conditions related to underground utilities, miscellaneous overruns of existing items, erosion control work and pending claims.

Bid results were \$719,232 under the engineer's estimate. The bid savings has been applied to change orders valued at approximately \$3.1 million. The final change order is in process of negotiation with the contractor and is estimated to be approximately \$500K. Significant additional impacts to the overall cost of the project is expected. This is due to unanticipated legal efforts and drainage claims with the City of Sammamish that are currently underway.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1116973 PKS S:ELST - NORTH SAMMAMISH PKS M:E Lake Samm Trail

Cost Variance Analysis by Capital Phase

Phase	Baseline Budget At Completion (BAC)	ITD Actuals thru DEC-2017	Current Estimate At Completion (EAC)	Cost Variance At Completions (CVAC = EAC-BAC)	% CVAC = (EAC - BAC)/BAC
1 Planning	\$0	\$269,523	\$0	\$0	0.00 %
2 Preliminary Design	\$0	\$12	\$0	\$0	0.00 %
3 Final Design	\$2,541,000	\$207,395	\$1,884,414	(\$656,586)	-26.00 %
4 Implementation	\$14,897,000	\$12,397,809	\$15,890,487	\$993,487	7.00 %
5 Closeout	\$0	\$248,629	\$0	\$0	0.00 %
6 Acquisition	\$0	\$437	\$0	\$0	0.00 %
Total	\$17,438,000	\$13,123,805	\$17,774,901	\$336,901	1.93 %

Mandatory Phased Appropriation Reporting

MPA-1. Contracts

Contractor Name	Purpose	Amount	Start Date	End Date	# of Contract Changes	Contract Change Amt
Tristate Construction	Construction	\$8,678,078	03/18/2014	12/31/2017	7	\$2,521,084
Parametrix Inc.	Construction Management	\$2,506,602	04/12/2014	03/10/2018	8	\$1,718,409
Parametrix Inc	Design/Engineering	\$1,884,414	09/01/2011	04/11/2014	3	\$60,504
	Total	\$13,069,094			18	\$4,299,997

MPA-2. Contract Change Explanation

Final Design changes included services to acquire, move and manage the construction field office along with minor design changes due to funding.

Original construction contract totaled \$6,156,994. Construction change orders to date have added \$3.10 million due to additional bid item quantities. The final change order is being executed and will include delay impact costs valued at approximately \$400K.

Consultant construction support costs have increased due to the length of delay in contractor final reconciliation and other legal support efforts. Added costs to extend office space rental have also been added.

MPA-3. Current Quarter's Key Activities

Ongoing contract closeout documentation and Final Acceptance

MPA-4. Next Quarter's Key Activities

Project closeout

MPA-5. Closely Monitored Issues & Risk Summary

Ensure all required contractor documentation is submitted during closeout process.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1116973 PKS S:ELST - NORTH SAMMAMISH
PKS M:E Lake Samm Trail

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1119993 PKS S:ELST S SAMM SEG A PKS M:E Lake Samm Trail

Target Baseline Date	09/30/2010
Actual Baseline Date	01/17/2017
Council District(s)	3
Department	NATURAL RESOURCES AND PARKS
Agency	Parks and Recreation
Contact	Gina Auld
MPA Reporting	Yes - Reporting Required
Publish Quarter	Q4 2017



Last updated by DNRPlchungm on 1/26/2018 8:51:31 AM

Current Schedule and Costs						
Phase	Start	End	Status	Current Estimate At Completion (EAC)	ITD Actuals thru DEC-2017	ITD Budget thru DEC-2017
1 Planning	3/1/1999	6/30/2007	Completed	\$239,588	\$361,195	\$1
2 Preliminary Design	7/10/2007	5/31/2010	Completed	\$46,898	\$46,898	\$1
3 Final Design	7/1/2013	1/9/2017	Completed	\$735,578	\$735,578	\$1
4 Implementation	1/10/2017	1/17/2018	Completed	\$13,111,660	\$6,823,497	\$1
5 Closeout	1/18/2018	1/18/2019	In Progress	\$50,000	\$0	\$1
6 Acquisition		9/18/1998	Completed	\$9,337	\$9,337	\$1
Total				\$14,193,061	\$7,976,504	\$6

Current Substantial Completion

Baseline Schedule and Costs			
Phase	Start	End	Baseline Budget At Completion (BAC)
1 Planning			
2 Preliminary Design			
3 Final Design	1/7/2013	3/31/2015	\$1,246,272
4 Implementation	4/1/2015	2/1/2016	\$12,066,808
5 Closeout			\$50,000
6 Acquisition			\$0
Total			\$13,363,080

Baseline Substantial Completion

Scope



Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1119993 PKS S:ELST S SAMM SEG A PKS M:E Lake Samm Trail

Scope Variance Comment

Current Scope

The East Lake Sammamish Master Plan Trail project includes design and construction of an alternative, non-motorized transportation corridor and a multi-use recreational trail along 11 miles of a former Burlington Northern Santa Fe (BNSF) railroad corridor on the east side of Lake Sammamish, from Redmond to Issaquah. King County purchased the corridor in 1997, and in 2006 opened the existing interim gravel trail to the public. The King County Parks and Recreation Division spent ten years on master planning, design work, environmental review and resolving legal issues related to this project, with ongoing involvement of a citizen's advisory group and in close coordination with the Cities of Redmond, Sammamish and Issaquah.

The Redmond Segment was completed and opened to the public in November 2011. The Issaquah Segment was completed and opened to the public in June 2013. North Sammamish Segment was completed and opened to the public in July 2015. Construction of Segment A began in January 2017 and completed and open to the public on January 2018. Project Closeout will follow in 2018.

Baseline Scope

The East Lake Sammamish Master Plan Trail project includes design and construction of an alternative, non-motorized transportation corridor and a multi-user recreational trail along 11 miles of a former Burlington Northern Santa Fe (BNSF) railroad corridor on the east side of Lake Sammamish, from Redmond to Issaquah. King County purchased the corridor from BNSF in 1997, and in 2006 opened the existing interim use gravel trail to the public. The King County parks and Recreation Division spent ten years on master planning, design work, environmental review and resolving legal issues related to this project, with ongoing involvement of a citizen's advisory group and in close coordination with the Cities of Redmond, Sammamish and Issaquah.

The East Lake Sammamish Master Plan Trail is being designed and constructed in phases, or segments, based on budget availability. The Redmond segment, NE 70th Street to 187th Avenue NE was completed and opened to the public in November 2011. The Issaquah segment, SE 43rd Way to Gilman Boulevard, was completed and opened to the public in June 2013. Construction of the North Sammamish Segment begin in April 2014 and opened to the public in July 2015. Construction of Segment A will begin in January 2017 and to be completed in October, 2018.

Schedule



Green

Schedule Variance Comment

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1119993 PKS S:ELST S SAMM SEG A PKS M:E Lake Samm Trail

Schedule Comparison: Baseline vs. Current							
Schedule	Baseline			Current			
	Start	End	Duration	Start	End	Duration	Status
1 Planning				3/1/1999	6/30/2007	3043	Completed
2 Preliminary Design				7/10/2007	5/31/2010	1056	Completed
3 Final Design	1/7/2013	3/31/2015	813	7/1/2013	1/9/2017	1288	Completed
4 Implementation	4/1/2015	2/1/2016	306	1/10/2017	1/17/2018	372	Completed
5 Closeout				1/18/2018	1/18/2019	365	In Progress
6 Acquisition					9/18/1998		Completed
Substantial Completion Date	9/28/2017			1/17/2018			

Schedule Variance Analysis					
	Final Design Start (FDS)	Substantial Completion Date (SCD)	Duration (Days) = (SCD - FDS)	Variance at Completion (VAC) = Current Duration - Baseline Duration	% VAC = (Current Duration - Baseline Duration) / Baseline Duration
Baseline Schedule	1/7/2013	9/28/2017	1725	-64	-3.00 %
Current Schedule	7/1/2013	1/17/2018	1661		

Cost  Yellow

Cost Variance Comment

Additional costs have been incurred as a result of the extended permitting and appeal processes which included additional reports, documentation and investigations as required by the City of Sammamish. Additionally, there were two permit hearings, one with the City Hearing Examiner and one with the Shoreline Management Board. Due to the extended permitting process, the County missed the favorable bid climate and the Contractors cost proposal was \$775,635 over the Engineer's estimate.

Cost Variance Analysis by Capital Phase					
Phase	Baseline Budget At Completion (BAC)	ITD Actuals thru DEC-2017	Current Estimate At Completion (EAC)	Cost Variance At Completions (CVAC = EAC-BAC)	% CVAC = (EAC - BAC)/BAC
1 Planning	\$0	\$361,195	\$239,588	\$239,588	0.00 %
2 Preliminary Design	\$0	\$46,898	\$46,898	\$46,898	0.00 %
3 Final Design	\$1,246,272	\$735,578	\$735,578	(\$510,694)	-41.00 %
4 Implementation	\$12,066,808	\$6,823,497	\$13,111,660	\$1,044,852	9.00 %
5 Closeout	\$50,000	\$0	\$50,000	\$0	0.00 %
6 Acquisition	\$0	\$9,337	\$9,337	\$9,337	0.00 %
Total	\$13,363,080	\$7,976,504	\$14,193,061	\$829,981	6.21 %

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1119993 PKS S:ELST S SAMM SEG A
PKS M:E Lake Samm Trail

Mandatory Phased Appropriation Reporting

MPA-1. Contracts

Contractor Name	Purpose	Amount	Start Date	End Date	# of Contract Changes	Contract Change Amt
Active Construction, Inc.	Construction	\$4,632,000	01/10/2017	10/09/2017	1	\$143,000
Parametrix, Inc.	Design/Engineering	\$961,000	07/10/2007	01/09/2017	5	\$421,000
Parametrix, Inc.	Construction Management	\$2,193,000	01/10/2017	09/28/2017	1	\$6,000
	Total	\$7,786,000			7	\$570,000

MPA-2. Contract Change Explanation

Current Substantial Completion date is changed to January 17, 2018 from September 28, 2017. This is due to 37 non-working days approved due to wet weather conditions and contract changes.

MPA-3. Current Quarter's Key Activities

- a) Completed paving of driveway approaches
- b) Completed installation of trail signage
- c) Completed installation of bollards
- d) Completed installation of guardrail
- e) Completed installation of split rail fence
- f) Completed planting at landscape areas
- g) Completed planting at mitigation sites
- h) Completed construction of 33rd St Plaza
- i) Completed striping at intersections
- j) Completed final punch-list items working on action item list
- k) Continued Public Outreach
- l) Constructed of retaining walls
- m) Completed construction of trail intersections
- n) Completed installation of chain link fencing
- o) Completed construction of rest stops
- p) Completed paving the trail

MPA-4. Next Quarter's Key Activities

- a) Complete planting of landscape areas
- b) Complete planting of mitigation areas
- c) Complete final punch-list items
- d) Begin contract closeout
- e) Open trail

MPA-5. Closely Monitored Issues & Risk Summary

Wet weather impacts to complete trail.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1038122 WTC SUNSET HEATH PS FM UPGRADE STANDALONE

Target Baseline Date	04/14/2015
Actual Baseline Date	04/14/2015
Council District(s)	6
Department	NATURAL RESOURCES AND PARKS
Agency	Wastewater Treatment
Contact	Kathy Loland
MPA Reporting	Yes - Reporting Required
Publish Quarter	Q4 2017



Last updated by DNRPIEricksoh on 1/29/2018 3:34:52 PM

Current Schedule and Costs						
Phase	Start	End	Status	Current Estimate At Completion (EAC)	ITD Actuals thru DEC-2017	ITD Budget thru DEC-2017
1 Planning	7/19/2010	2/22/2011	Completed	\$2,495,049	\$2,495,049	\$2,511,674
2 Preliminary Design	2/22/2011	4/14/2015	Completed	\$5,604,352	\$5,718,308	\$5,000,516
3 Final Design	4/14/2015	5/1/2017	In Progress	\$9,712,618	\$7,228,174	\$12,986,056
4 Implementation	5/1/2017	8/1/2020	Not Started	\$56,998,771	\$7,781,415	\$48,273,072
5 Closeout	8/1/2020	3/28/2021	Not Started	\$127,088	\$1,176	\$2
6 Acquisition	3/31/2015	12/20/2016	Completed	\$386,830	\$433,218	\$670,181
Total				\$75,324,708	\$23,657,340	\$69,441,501

Current Substantial Completion

Baseline Schedule and Costs			
Phase	Start	End	Baseline Budget At Completion (BAC)
1 Planning	2/2/2009	2/22/2011	\$2,464,679
2 Preliminary Design	2/22/2011	4/14/2015	\$6,692,376
3 Final Design	4/14/2015	4/14/2017	\$5,993,235
4 Implementation	4/14/2017	8/1/2020	\$53,446,456
5 Closeout	8/1/2020	3/28/2021	\$788,903
6 Acquisition	8/1/2015	3/11/2016	\$368,842
Total			\$69,754,491

Baseline Substantial Completion

Scope



Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1038122 WTC SUNSET HEATH PS FM UPGRADE STANDALONE

Scope Variance Comment

Current Scope

Sunset/Heathfield Pump Station Replacement & Forcemain Upgrade - The Sunset/Heathfield Pump Stations and Forcemain Project as planned will increase the pumping capacity of the stations to 30 million gallons per day (mgd). The 2007 Conveyance System Improvements Program Update recommended replacing the current pump stations and either paralleling or replacing the existing force mains.

Baseline Scope

The Sunset/Heathfield Pump Stations and Forcemain Project as planned will increase the pumping capacity of the stations to as much as 30 million gallons per day (mgd). The 2007 Conveyance System Improvements Program Update recommended replacing the current pump stations and either paralleling or replacing the existing force mains.

Schedule



Green

Schedule Variance Comment

Schedule Comparison: Baseline vs. Current

Schedule	Baseline			Current			
	Start	End	Duration	Start	End	Duration	Status
1 Planning	2/2/2009	2/22/2011	750	7/19/2010	2/22/2011	218	Completed
2 Preliminary Design	2/22/2011	4/14/2015	1512	2/22/2011	4/14/2015	1512	Completed
3 Final Design	4/14/2015	4/14/2017	731	4/14/2015	5/1/2017	748	In Progress
4 Implementation	4/14/2017	8/1/2020	1205	5/1/2017	8/1/2020	1188	Not Started
5 Closeout	8/1/2020	3/28/2021	239	8/1/2020	3/28/2021	239	Not Started
6 Acquisition	8/1/2015	3/11/2016	223	3/31/2015	12/20/2016	630	Completed
Substantial Completion Date	3/31/2020			3/31/2020			

Schedule Variance Analysis

	Final Design Start (FDS)	Substantial Completion Date (SCD)	Duration (Days) = (SCD - FDS)	Variance at Completion (VAC) = Current Duration - Baseline Duration	% VAC = (Current Duration - Baseline Duration) / Baseline Duration
Baseline Schedule	4/14/2015	3/31/2020	1813	0	0.00 %
Current Schedule	4/14/2015	3/31/2020	1813		

Cost



Yellow

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1038122 WTC SUNSET HEATH PS FM UPGRADE STANDALONE

Cost Variance Comment

The bid for the construction contract was significantly higher than the engineers estimate.

Cost Variance Analysis by Capital Phase

Phase	Baseline Budget At Completion (BAC)	ITD Actuals thru DEC-2017	Current Estimate At Completion (EAC)	Cost Variance At Completions (CVAC = EAC-BAC)	% CVAC = (EAC - BAC)/BAC
1 Planning	\$2,464,679	\$2,495,049	\$2,495,049	\$30,370	1.00 %
2 Preliminary Design	\$6,692,376	\$5,718,308	\$5,604,352	(\$1,088,025)	-16.00 %
3 Final Design	\$5,993,235	\$7,228,174	\$9,712,618	\$3,719,383	62.00 %
4 Implementation	\$53,446,456	\$7,781,415	\$56,998,771	\$3,552,315	7.00 %
5 Closeout	\$788,903	\$1,176	\$127,088	(\$661,816)	-84.00 %
6 Acquisition	\$368,842	\$433,218	\$386,830	\$17,988	5.00 %
Total	\$69,754,491	\$23,657,340	\$75,324,708	\$5,570,217	7.99 %

Mandatory Phased Appropriation Reporting

MPA-1. Contracts

Contractor Name	Purpose	Amount	Start Date	End Date	# of Contract Changes	Contract Change Amt
Flatiron West, Inc	Construction	\$36,725,714	05/01/2017	11/30/2019	3	\$125,714
Stantec Consulting Services, Inc.	Design/Engineering	\$14,745,772	08/17/2010	01/31/2020	19	\$894,561
Jacobs Project Management Co.	Construction Management	\$2,664,652	06/16/2015	03/31/2020	1	\$0
	Total	\$54,136,138			23	\$1,020,275

MPA-2. Contract Change Explanation

Engineering amendments to date are attributed to design complexity and refinements.

MPA-3. Current Quarter's Key Activities

4th Quarter 2017 1. Continue contractor submittal reviews. 2. Initiated conveyance work; both open cut and horizontal directional drilling. 3. Prepared for equipment replacement work at pump stations by installing temporary electrical switchgear. 4. Provided regular electronic briefings and notices of work to interested community members. 5. Held a community meeting with representatives of KC Council and the Lake Sammamish Yacht Club.

MPA-4. Next Quarter's Key Activities

1st Quarter 2018 (projected). 1. Continue submittal reviews. 2. Continue conveyance work. 3. Continue preparation for equipment replacements at pump stations. 4. Ongoing community relations notifications and briefings as needed.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1038122 WTC SUNSET HEATH PS FM UPGRADE STANDALONE

MPA-5. Closely Monitored Issues & Risk Summary

Monitoring: 1. Any delays with equipment procurement so schedule impacts can be minimized. 2. Risks associated with tunneling activities will be closely monitored by tunneling experts. 3. Community impacts, beyond those already planned for and shared with residents.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1047697 WTC FREMONT SIPHON STANDALONE

Target Baseline Date	06/12/2012
Actual Baseline Date	06/12/2012
Council District(s)	4
Department	NATURAL RESOURCES AND PARKS
Agency	Wastewater Treatment
Contact	Kathy Loland
MPA Reporting	Yes - Reporting Required
Publish Quarter	Q4 2017



Last updated by DNRPIEricksoh on 1/29/2018 3:34:52 PM

Current Schedule and Costs						
Phase	Start	End	Status	Current Estimate At Completion (EAC)	ITD Actuals thru DEC-2017	ITD Budget thru DEC-2017
1 Planning	8/25/2008	9/15/2011	Completed	\$1,529,460	\$1,529,717	\$1,079,191
2 Preliminary Design	9/15/2011	6/12/2012	Completed	\$1,426,540	\$1,426,540	\$2,335,222
3 Final Design	6/12/2012	1/20/2015	Completed	\$4,014,958	\$4,024,384	\$5,942,682
4 Implementation	1/20/2015	3/31/2018	In Progress	\$36,894,558	\$31,365,090	\$40,970,944
5 Closeout	3/31/2018	10/29/2018	Not Started	\$151,715	\$4,421	\$731,292
6 Acquisition	10/1/2012	12/31/2015	Completed	\$1,860,507	\$1,860,908	\$505,763
Total				\$45,877,738	\$40,211,060	\$51,565,094

Current Substantial Completion

Baseline Schedule and Costs			
Phase	Start	End	Baseline Budget At Completion (BAC)
1 Planning	8/25/2008	9/15/2011	\$1,469,198
2 Preliminary Design	9/15/2011	6/12/2012	\$441,413
3 Final Design	6/12/2012	7/29/2014	\$5,193,650
4 Implementation	7/29/2014	5/31/2017	\$35,848,240
5 Closeout	5/31/2017	12/31/2017	\$538,171
6 Acquisition	10/1/2012	2/3/2014	\$2,387,066
Total			\$45,877,737

Baseline Substantial Completion

Scope



Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1047697 WTC FREMONT SIPHON STANDALONE

Scope Variance Comment

Current Scope

Fremont Siphon - Design and construct the replacement of the inverted siphon system. The scope will include assessment of alternatives for repair or replacement, the work necessary for connection to the existing interceptor system, coordination with the City of Seattle who owns the tunnel and a 24-inch water main in the tunnel, and coordination with other utilities. The project scope will also include design and construction of an odor control facility at the inlet of the new siphon.

Baseline Scope

Design and construct the replacement of the inverted siphon system. The scope will include assessment of alternatives for repair or replacement, the work necessary for connection to the existing interceptor system, coordination with the City of Seattle who owns the tunnel and a 24-inch water main in the tunnel, and coordination with other utilities. The project scope will also include design and construction of an odor control facility at the inlet of the new siphon.

Schedule



Yellow

Schedule Variance Comment

The schedule variance reflects delayed notice-to-proceed for construction due to extended bid period and bid protest. Additionally, the schedule was updated to reflect the contract-allowed time as well as incorporating executed change orders. The construction contract was completed on-time.

Schedule Comparison: Baseline vs. Current

Schedule	Baseline			Current			
	Start	End	Duration	Start	End	Duration	Status
1 Planning	8/25/2008	9/15/2011	1116	8/25/2008	9/15/2011	1116	Completed
2 Preliminary Design	9/15/2011	6/12/2012	271	9/15/2011	6/12/2012	271	Completed
3 Final Design	6/12/2012	7/29/2014	777	6/12/2012	1/20/2015	952	Completed
4 Implementation	7/29/2014	5/31/2017	1037	1/20/2015	3/31/2018	1166	In Progress
5 Closeout	5/31/2017	12/31/2017	214	3/31/2018	10/29/2018	212	Not Started
6 Acquisition	10/1/2012	2/3/2014	490	10/1/2012	12/31/2015	1186	Completed
Substantial Completion Date	11/16/2016			5/24/2017			

Schedule Variance Analysis

	Final Design Start (FDS)	Substantial Completion Date (SCD)	Duration (Days) = (SCD - FDS)	Variance at Completion (VAC) = Current Duration - Baseline Duration	% VAC = (Current Duration - Baseline Duration) / Baseline Duration
Baseline Schedule	6/12/2012	11/16/2016	1618	189	11.00 %
Current Schedule	6/12/2012	5/24/2017	1807		

Cost



Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1047697 WTC FREMONT SIPHON STANDALONE

Cost Variance Comment

Cost Variance Analysis by Capital Phase

Phase	Baseline Budget At Completion (BAC)	ITD Actuals thru DEC-2017	Current Estimate At Completion (EAC)	Cost Variance At Completions (CVAC = EAC-BAC)	% CVAC = (EAC - BAC)/BAC
1 Planning	\$1,469,198	\$1,529,717	\$1,529,460	\$60,262	4.00 %
2 Preliminary Design	\$441,413	\$1,426,540	\$1,426,540	\$985,127	223.00 %
3 Final Design	\$5,193,650	\$4,024,384	\$4,014,958	(\$1,178,691)	-23.00 %
4 Implementation	\$35,848,240	\$31,365,090	\$36,894,558	\$1,046,318	3.00 %
5 Closeout	\$538,171	\$4,421	\$151,715	(\$386,456)	-72.00 %
6 Acquisition	\$2,387,066	\$1,860,908	\$1,860,507	(\$526,559)	-22.00 %
Total	\$45,877,737	\$40,211,060	\$45,877,738	\$0	0.00 %

Mandatory Phased Appropriation Reporting

MPA-1. Contracts

Contractor Name	Purpose	Amount	Start Date	End Date	# of Contract Changes	Contract Change Amt
Stellar J Corporation	Construction	\$22,850,899	01/20/2015	05/24/2017	12	\$628,899
Stantec Consulting Services, Inc.	Other	\$7,316,729	02/11/2010	03/31/2018	7	\$68,102
Jacobs Engineering	Construction Management	\$2,105,097	05/07/2013	03/31/2018	2	\$0
	Total	\$32,272,724			21	\$697,000

MPA-2. Contract Change Explanation

Projecting Final Acceptance April-2018 with no additional changes expected.

MPA-3. Current Quarter's Key Activities

4th Quarter 2017: 1. The County was requested by the its contractor's insurance company to provide additional information regarding the claim associated with the construction of the microtunnel retrieval shaft; request was fulfilled in September. It was determined that the County will be reimbursed for consultant costs associated with responding to the events that preceded the insurance claim (\$92,000). 2. Seattle City Light completed final power feed connections to the City of Seattle Parks irrigation panel. 3. The contractor completed all field related punchlist items in preparation for receiving final acceptance (expected in 2018). 4. The Northwest Construction Consumer Council awarded the project the 2017 Distinguished Project Award for public projects >\$10M. 5. Seattle Public Utilities delivered revised comments on the bill of sale. As part of a memorandum of agreement, the City and County agreed that a bill of sale would produced at the completion of construction. County attorney is reviewing the City's comments. 6. Record drawings were in the process of being finalized and printed at the end of November. In December, one last drawing markup was delivered by the contractor. Record drawings were updated and delivered to the County on 12/19. 7. On-site work was completed in 2017, however the contractor has not completed the punchlist therefore Final Acceptance is now anticipated in 2018.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1047697 WTC FREMONT SIPHON STANDALONE

MPA-4. Next Quarter's Key Activities

1st Quarter 2018 Projected: 1. Issue Final Acceptance for the construction contract 2. Closeout the Seattle Public Utilities memorandum of agreement

MPA-5. Closely Monitored Issues & Risk Summary

1. Completion of the final punchlist Key Risks: 1. The contractor's timely completion of the final punchlist.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1114382 WTC NORTH CREEK INTERCEPTOR (WTC N CREEK INTERCEPTOR) STANDALONE

Target Baseline Date	07/16/2012
Actual Baseline Date	07/16/2012
Council District(s)	1, 2, 3, 4, 5, 6, 7, 8, 9
Department	NATURAL RESOURCES AND PARKS
Agency	Wastewater Treatment
Contact	Kathy Loland
MPA Reporting	Yes - Reporting Required
Publish Quarter	Q4 2017



Last updated by DNRPIEricksoh on 1/29/2018 3:34:53 PM

Current Schedule and Costs						
Phase	Start	End	Status	Current Estimate At Completion (EAC)	ITD Actuals thru DEC-2017	ITD Budget thru DEC-2017
1 Planning	4/1/2010	6/14/2010	Completed	\$2,267	\$2,267	\$2,267
2 Preliminary Design	3/21/2011	7/16/2012	Completed	\$553,145	\$553,145	\$553,145
3 Final Design	7/16/2012	10/1/2014	Completed	\$3,485,941	\$3,485,941	\$3,485,941
4 Implementation	2/2/2015	7/31/2018	In Progress	\$76,537,527	\$68,302,696	\$74,438,272
5 Closeout	7/31/2018	4/29/2019	Not Started	\$1,930,550	\$1,707,133	\$1,820,969
6 Acquisition			N/A	\$2,004,214	\$910,632	\$2,151,070
Total				\$84,513,644	\$74,961,813	\$82,451,664

Current Substantial Completion

Baseline Schedule and Costs			
Phase	Start	End	Baseline Budget At Completion (BAC)
1 Planning	4/1/2010	3/21/2011	\$0
2 Preliminary Design	3/21/2011	8/31/2012	\$0
3 Final Design	7/16/2012	10/1/2014	\$4,424,632
4 Implementation	3/23/2014	6/9/2017	\$51,018,522
5 Closeout	6/9/2017	12/29/2017	\$693,689
6 Acquisition	2/3/2013	2/12/2014	\$453,816
Total			\$56,590,659

Baseline Substantial Completion

Scope



Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1114382 WTC NORTH CREEK INTERCEPTOR (WTC N CREEK INTERCEPTOR) STANDALONE

Scope Variance Comment

Current Scope

North Creek Interceptor - This project increases the capacity of part of the North Creek Interceptor Sewer serving southwestern Snohomish County. The project involves replacement of 10,000 LF of existing gravity pipe with larger gravity pipes, 36 to 48 inches in diameter. Both trenchless (open face shield tunneling and pipe ramming) and open trench construction methods are being used.

Baseline Scope

Complete the design, obtain permits and easements, and construct the new NCI, including about 10,000 feet of new 36 to 48 inch diameter sewer and connection to the existing sewers. Both trenchless (open face shield tunneling and pipe ramming) and open cut construction methods of pipe installation will be considered.

Schedule



Red

Schedule Variance Comment

The current schedule reflects the restart of the construction under a new contract in January 2017. Progress on the new contract has proceeded ahead of schedule.

Schedule Comparison: Baseline vs. Current

Schedule	Baseline			Current			
	Start	End	Duration	Start	End	Duration	Status
1 Planning	4/1/2010	3/21/2011	354	4/1/2010	6/14/2010	74	Completed
2 Preliminary Design	3/21/2011	8/31/2012	529	3/21/2011	7/16/2012	483	Completed
3 Final Design	7/16/2012	10/1/2014	807	7/16/2012	10/1/2014	807	Completed
4 Implementation	3/23/2014	6/9/2017	1174	2/2/2015	7/31/2018	1275	In Progress
5 Closeout	6/9/2017	12/29/2017	203	7/31/2018	4/29/2019	272	Not Started
6 Acquisition	2/3/2013	2/12/2014	374				N/A
Substantial Completion Date	12/6/2016			3/9/2018			

Schedule Variance Analysis

	Final Design Start (FDS)	Substantial Completion Date (SCD)	Duration (Days) = (SCD - FDS)	Variance at Completion (VAC) = Current Duration - Baseline Duration	% VAC = (Current Duration - Baseline Duration) / Baseline Duration
Baseline Schedule	7/16/2012	12/6/2016	1604	458	28.00 %
Current Schedule	7/16/2012	3/9/2018	2062		

Cost



Red

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1114382 WTC NORTH CREEK INTERCEPTOR (WTC N CREEK INTERCEPTOR) STANDALONE

Cost Variance Comment

The original construction contract was terminated with the initial contractor for inability to complete the work. A project-specific work order has been issued under the January 19, 2017 Executive determination of emergency to complete the project. The amount represents increases for construction, consultant, construction management, permitting/easement and staff costs needed to complete the project.

Cost Variance Analysis by Capital Phase

Phase	Baseline Budget At Completion (BAC)	ITD Actuals thru DEC-2017	Current Estimate At Completion (EAC)	Cost Variance At Completions (CVAC = EAC-BAC)	% CVAC = (EAC - BAC)/BAC
1 Planning	\$0	\$2,267	\$2,267	\$2,267	0.00 %
2 Preliminary Design	\$0	\$553,145	\$553,145	\$553,145	0.00 %
3 Final Design	\$4,424,632	\$3,485,941	\$3,485,941	(\$938,691)	-21.00 %
4 Implementation	\$51,018,522	\$68,302,696	\$76,537,527	\$25,519,004	50.00 %
5 Closeout	\$693,689	\$1,707,133	\$1,930,550	\$1,236,862	178.00 %
6 Acquisition	\$453,816	\$910,632	\$2,004,214	\$1,550,398	342.00 %
Total	\$56,590,659	\$74,961,813	\$84,513,644	\$27,922,985	49.34 %

Mandatory Phased Appropriation Reporting

MPA-1. Contracts

Contractor Name	Purpose	Amount	Start Date	End Date	# of Contract Changes	Contract Change Amt
James W. Fowler Co.	Construction	\$27,504,000	03/10/2017	03/10/2019	0	\$0
HDR Engineering, Inc.	Design/Engineering	\$5,625,762	09/03/2010	12/31/2018	9	\$301,282
MWH Constructors, Inc.	Construction Management	\$5,170,338	06/24/2014	07/31/2018	2	\$53,694
	Total	\$38,300,100			11	\$354,976

MPA-2. Contract Change Explanation

A contract modification was issued to J.W. Fowler on December 7, 2017, in the amount of \$6.509 million. A second and final contract modification is expected to be issued in Q1 2018.

MPA-3. Current Quarter's Key Activities

4th Quarter 2017: 1. Removed, repaired, and set TBM in access shaft at Manhole 23. 2. Completed mining between Manholes 23 & 25, thus completing all mining on the project. 3. Installed carrier pipe in tunnel casing between Manholes 22 and 23. 4. Finished restoration and activated system in south half of project. 5. Monitored schedule and expenditures. 6. Continued outreach to property owners, residents and businesses. 7. Continued environmental compliance monitoring. 8. Received supplemental appropriation budget request.

MPA-4. Next Quarter's Key Activities

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1114382 WTC NORTH CREEK INTERCEPTOR (WTC N CREEK INTERCEPTOR) STANDALONE

1st Quarter 2018 Projected: 1. Install carrier pipe between Manholes 23 & 25 and connect to previously installed North Creek Interceptor, thus completing the pipeline. 2. Activate northern portion of the new North Creek Interceptor. 3. Decommission/abandon the existing North Creek Interceptor. 4. Finish restoration in northern portion of the project. 5. Monitor schedule and expenditures. 6. Continue outreach to property owners, residents, and businesses. 7. Continue environmental compliance monitoring. 8. Achieve substantial completion of the project.

MPA-5. Closely Monitored Issues & Risk Summary

1. Safety: site access 2. Monitor construction progress/schedule/budget

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1121402 WTC GEORGETOWN WET WEATHER TREATMENT STATION (WTC GEORGETOWN WET WEATHER TS) STANDALONE

Target Baseline Date	04/19/2016
Actual Baseline Date	04/19/2016
Council District(s)	8, 9
Department	NATURAL RESOURCES AND PARKS
Agency	Wastewater Treatment
Contact	Kathy Loland
MPA Reporting	Yes - Reporting Required
Publish Quarter	Q4 2017



Last updated by DNRPIEricksoh on 1/29/2018 3:34:53 PM

Current Schedule and Costs						
Phase	Start	End	Status	Current Estimate At Completion (EAC)	ITD Actuals thru DEC-2017	ITD Budget thru DEC-2017
1 Planning	1/7/2013	6/11/2013	Completed	\$579,223	\$579,223	\$579,223
2 Preliminary Design	6/24/2015	4/19/2016	Completed	\$16,109,822	\$16,186,000	\$13,267,393
3 Final Design	4/19/2016	11/30/2017	In Progress	\$28,023,075	\$18,380,371	\$43,647,937
4 Implementation	11/30/2017	11/4/2022	Not Started	\$205,470,343	\$5,957,031	\$190,400,049
5 Closeout	11/4/2022	5/12/2025	Not Started	\$448,260	\$0	\$1
6 Acquisition	4/18/2015	3/30/2018	In Progress	\$11,327,130	\$11,282,558	\$12,000,000
Total				\$261,957,853	\$52,385,184	\$259,894,603

Current Substantial Completion 1/8/2022

Baseline Schedule and Costs			
Phase	Start	End	Baseline Budget At Completion (BAC)
1 Planning	1/7/2013	6/11/2013	\$579,218
2 Preliminary Design	6/11/2013	4/19/2016	\$11,352,431
3 Final Design	4/19/2016	11/21/2017	\$26,364,748
4 Implementation	11/21/2017	12/23/2022	\$208,751,871
5 Closeout	12/23/2022	12/17/2024	\$1,952,276
6 Acquisition	4/18/2015	12/16/2016	\$11,712,569
Total			\$260,713,113

Baseline Substantial Completion 2/28/2022

Scope



Green

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1121402 WTC GEORGETOWN WET WEATHER TREATMENT STATION (WTC GEORGETOWN WET WEATHER TS) STANDALONE

Scope Variance Comment

Current Scope

Georgetown Wet Weather Treatment Station - The project consists of building a Wet Weather Treatment Station (WWTS), conveyance pipelines, and outfall structure to treat Combined Sewer Overflows (CSO's) prior to discharge into the Lower Duwamish Waterway. The WWTS includes an influent pump station, equalization basin, screening facility, CSO treatment process, and disinfection. Modifications to both the S. Brandon St. and S. Michigan St. Regulator Stations will be required for diversion of flows to the WWTS. Ancillary facilities include an odor control facility, electrical/controls building, and emergency generator. CSO treatment will consist of high rate primary treatment followed by ultra violet disinfection prior to discharge.

Baseline Scope

Georgetown Wet Weather Treatment Station - The project consists of building a Wet Weather Treatment Station (WWTS), conveyance pipelines, and outfall structure to treat Combined Sewer Overflows (CSO's) prior to discharge into the Lower Duwamish Waterway. The WWTS includes an influent pump station, equalization basin, screening facility, CSO treatment process, and disinfection. Modifications to both the S. Brandon St. and S. Michigan St. Regulator Stations will be required for diversion of flows to the WWTS. Ancillary facilities include an odor control facility, electrical/controls building, and emergency generator. CSO treatment will consist of high rate primary treatment followed by ultra violet disinfection prior to discharge.

Schedule



Green

Schedule Variance Comment

Schedule Comparison: Baseline vs. Current

Schedule	Baseline			Current			
	Start	End	Duration	Start	End	Duration	Status
1 Planning	1/7/2013	6/11/2013	155	1/7/2013	6/11/2013	155	Completed
2 Preliminary Design	6/11/2013	4/19/2016	1043	6/24/2015	4/19/2016	300	Completed
3 Final Design	4/19/2016	11/21/2017	581	4/19/2016	11/30/2017	590	In Progress
4 Implementation	11/21/2017	12/23/2022	1858	11/30/2017	11/4/2022	1800	Not Started
5 Closeout	12/23/2022	12/17/2024	725	11/4/2022	5/12/2025	920	Not Started
6 Acquisition	4/18/2015	12/16/2016	608	4/18/2015	3/30/2018	1077	In Progress
Substantial Completion Date	2/28/2022			1/8/2022			

Schedule Variance Analysis

	Final Design Start (FDS)	Substantial Completion Date (SCD)	Duration (Days) = (SCD - FDS)	Variance at Completion (VAC) = Current Duration - Baseline Duration	% VAC = (Current Duration - Baseline Duration) / Baseline Duration
Baseline Schedule	4/19/2016	2/28/2022	2141	-51	-2.00 %
Current Schedule	4/19/2016	1/8/2022	2090		

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1121402 WTC GEORGETOWN WET WEATHER TREATMENT STATION (WTC GEORGETOWN WET WEATHER TS) STANDALONE

Cost  Yellow

Cost Variance Comment

Scope changes and associated costs were approved 2017 by WTD Management:: 1. Brandon regulator generator replacement as required by code 2. Michigan St ROW improvement required by the City of Seattle 3. Trenchless crossing of Union Pacific railroad tracks as required by the railroad 4. WSDOT bioswale revisions Additionally, 1. New City of Seattle geotechnical monitoring requirement have increased the staffing/consultant cost forecasts. 2. New sales tax increase has been accounted for.

Cost Variance Analysis by Capital Phase

Phase	Baseline Budget At Completion (BAC)	ITD Actuals thru DEC-2017	Current Estimate At Completion (EAC)	Cost Variance At Completions (CVAC = EAC-BAC)	% CVAC = (EAC - BAC)/BAC
1 Planning	\$579,218	\$579,223	\$579,223	\$5	0.00 %
2 Preliminary Design	\$11,352,431	\$16,186,000	\$16,109,822	\$4,757,391	42.00 %
3 Final Design	\$26,364,748	\$18,380,371	\$28,023,075	\$1,658,327	6.00 %
4 Implementation	\$208,751,871	\$5,957,031	\$205,470,343	(\$3,281,528)	-2.00 %
5 Closeout	\$1,952,276	\$0	\$448,260	(\$1,504,016)	-77.00 %
6 Acquisition	\$11,712,569	\$11,282,558	\$11,327,130	(\$385,439)	-3.00 %
Total	\$260,713,113	\$52,385,184	\$261,957,853	\$1,244,739	0.48 %

Mandatory Phased Appropriation Reporting

MPA-1. Contracts

Contractor Name	Purpose	Amount	Start Date	End Date	# of Contract Changes	Contract Change Amt
Titan Earthwork	Construction	\$3,012,067	04/10/2017	02/09/2018	2	\$228,837
CH2M Hill Engineers	Design/Engineering	\$35,179,715	12/02/2013	12/31/2022	7	\$497,869
Jacobs Project Management Co.	Construction Management	\$10,817,134	08/17/2016	12/31/2022	2	\$25,313
	Total	\$49,008,917			11	\$752,019

MPA-2. Contract Change Explanation

Two change orders executed under C01026C17; \$251,000 for the removal of additional contaminated soils and a \$22,000 credit for deleted temporary shoring work.

MPA-3. Current Quarter's Key Activities

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1121402 WTC GEORGETOWN WET WEATHER TREATMENT STATION (WTC GEORGETOWN WET WEATHER TS) STANDALONE

1. Demolition, Site Preparation, and Remediation - Work completed in September; temporary erosion and sediment control maintenance will continue until contract substantial completion (February 2018) 2. Treatment Station - Contract executed on 10/23 with Notice-to-Proceed issued on 11/30. 3. Outfall - Bid opening occurred on 11/7 with three bids received. The apparent low bid from Pacific Pile & Marine was \$5,328,000 or about 15.3% above the engineer's estimate. Qualifications review was completed and the bid evaluation meeting held 12/6. Contract executed on 12/30. 4. Conveyance - Design currently being finalized; contract to be advertised in early 2018.

MPA-4. Next Quarter's Key Activities

1. Achieve Substantial Completion on the Demolition, Site Preparation, and Remediation contract. 2. Treatment Station contractor to mobilize to the treatment station site. 3. Outfall contractor to obtain Notice-to-Proceed. 4. Conveyance contract design to be finalized.

MPA-5. Closely Monitored Issues & Risk Summary

1. WSDOT approval of the designs restoring their bioswale at the completion of the Outfall contract. 2. Union Pacific Railroad approval of a pipeline connection near their tracks at the Brandon Regulator.

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1048385 SW FACTORIA RECYCLING and TS STANDALONE

Target Baseline Date	12/20/2012
Actual Baseline Date	12/20/2012
Council District(s)	6
Department	NATURAL RESOURCES AND PARKS
Agency	Solid Waste
Contact	Doug Chin
MPA Reporting	Yes - Reporting Required
Publish Quarter	Q4 2017



Last updated by DNRPlsmoller on 1/17/2018 9:58:31 AM

Current Schedule and Costs						
Phase	Start	End	Status	Current Estimate At Completion (EAC)	ITD Actuals thru DEC-2017	ITD Budget thru DEC-2017
1 Planning	10/1/2007	12/31/2008	Completed	\$110,887	\$110,887	\$0
2 Preliminary Design	1/1/2009	3/10/2011	Completed	\$2,325,481	\$2,325,881	\$0
3 Final Design	4/16/2011	7/11/2014	Completed	\$11,282,229	\$11,282,229	\$12,198,072
4 Implementation	7/11/2014	4/30/2018	In Progress	\$71,184,693	\$68,622,826	\$70,077,652
5 Closeout	12/6/2017	12/31/2019	Not Started	\$623,019	\$0	\$318,517
6 Acquisition	10/1/2007	12/1/2007	Completed	\$8,092,932	\$8,092,932	\$11,025,000
Total				\$93,619,241	\$90,434,755	\$93,619,241

Current Substantial Completion

Baseline Schedule and Costs			
Phase	Start	End	Baseline Budget At Completion (BAC)
1 Planning	10/1/2007	12/31/2008	\$401,000
2 Preliminary Design	1/1/2009	4/30/2011	\$3,150,000
3 Final Design	4/16/2011	4/21/2014	\$12,061,000
4 Implementation	7/11/2014	11/15/2017	\$62,538,000
5 Closeout	11/16/2017	8/28/2018	\$2,587,000
6 Acquisition	10/1/2007	12/1/2007	\$8,083,000
Total			\$88,820,000

Baseline Substantial Completion

Scope



Yellow

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1048385 SW FACTORIA RECYCLING and TS STANDALONE

Scope Variance Comment

Addition of a half bale compactor. The County is negotiating with the construction contractor to identify and mitigate potential impacts to the project completion date, which was documented in change order #9.

Current Scope

Project will permit, design, and construct a new transfer station and waste processing facility to replace the Factoria Transfer Station. This project has been designated as "high risk" and receives phased appropriation. Appropriations for subsequent phases are approved by the King County Council based upon completion of the current phase and acceptable project cost, schedule, and scope projections.

Additional scope includes the addition of a half bale compactor to meet future service demands. An analysis of program needs that resulted from the 2014 update of the Transfer and Waste Management Plan recommendations showed a benefit will be realized from installing an additional half-bale compactor with the current project.

Baseline Scope

Project will permit, design, and construct a new transfer station and waste processing facility to replace the Factoria Transfer Station. This project has been designated as "high risk" and receives phased appropriation. Appropriations for subsequent phases are approved by the King County Council based upon completion of the current phase and acceptable project cost, schedule, and scope projections.

Schedule



Green

Schedule Variance Comment

From January through March 2016, problems in securing the large (single-bale) compactor caused a 56 calendar day delay to Milestone 2 – "Official NTP2 Start."

Closeout completion extended to end of 2019 to correspond with key warranty items, such as the waste compactors & plant establishment.

Schedule Comparison: Baseline vs. Current

Schedule	Baseline			Current			
	Start	End	Duration	Start	End	Duration	Status
1 Planning	10/1/2007	12/31/2008	457	10/1/2007	12/31/2008	457	Completed
2 Preliminary Design	1/1/2009	4/30/2011	849	1/1/2009	3/10/2011	798	Completed
3 Final Design	4/16/2011	4/21/2014	1101	4/16/2011	7/11/2014	1182	Completed
4 Implementation	7/11/2014	11/15/2017	1223	7/11/2014	4/30/2018	1389	In Progress
5 Closeout	11/16/2017	8/28/2018	285	12/6/2017	12/31/2019	755	Not Started
6 Acquisition	10/1/2007	12/1/2007	61	10/1/2007	12/1/2007	61	Completed
Substantial Completion Date	11/15/2017			8/21/2017			

Schedule Variance Analysis

	Final Design Start (FDS)	Substantial Completion Date (SCD)	Duration (Days) = (SCD - FDS)	Variance at Completion (VAC) = Current Duration - Baseline Duration	% VAC = (Current Duration - Baseline Duration) / Baseline Duration
Baseline Schedule	4/16/2011	11/15/2017	2405	-86	-3.00 %
Current Schedule	4/16/2011	8/21/2017	2319		

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1048385 SW FACTORIA RECYCLING and TS STANDALONE

Cost



Yellow

Cost Variance Comment

In 2012, the project was baseline at \$88,820,000. In 2014, a budget appropriation of \$4.8M was approved by an ordinance to authorize an additional half-bale compactor. The cost variance is due to the fact that the project has not been re-baselined.

Cost Variance Analysis by Capital Phase

Phase	Baseline Budget At Completion (BAC)	ITD Actuals thru DEC-2017	Current Estimate At Completion (EAC)	Cost Variance At Completions (CVAC = EAC-BAC)	% CVAC = (EAC - BAC)/BAC
1 Planning	\$401,000	\$110,887	\$110,887	(\$290,113)	-72.00 %
2 Preliminary Design	\$3,150,000	\$2,325,881	\$2,325,481	(\$824,519)	-26.00 %
3 Final Design	\$12,061,000	\$11,282,229	\$11,282,229	(\$778,771)	-6.00 %
4 Implementation	\$62,538,000	\$68,622,826	\$71,184,693	\$8,646,693	14.00 %
5 Closeout	\$2,587,000	\$0	\$623,019	(\$1,963,981)	-76.00 %
6 Acquisition	\$8,083,000	\$8,092,932	\$8,092,932	\$9,932	0.00 %
Total	\$88,820,000	\$90,434,755	\$93,619,241	\$4,799,241	5.40 %

Mandatory Phased Appropriation Reporting

MPA-1. Contracts

Contractor Name	Purpose	Amount	Start Date	End Date	# of Contract Changes	Contract Change Amt
HDR	Design/Engineering	\$12,523,494	11/20/2009	05/18/2018	15	\$10,469,585
Parametrix	Construction Management	\$6,001,808	04/13/2011	10/31/2017	6	\$1,382,890
PCL	Construction	\$57,093,241	07/11/2014	09/28/2017	23	\$2,689,623
	Total	\$75,618,543			44	\$14,542,099

MPA-2. Contract Change Explanation

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1048385 SW FACTORIA RECYCLING and TS STANDALONE

CO #1: \$50,620 - 13 field directives (FD); additional miscellaneous work issued not included in contract scope. \$1,856.60 of amount paid from Dangerous Waste and Hazardous Materials allowed.

CO #2: \$138,033 - 9 miscellaneous FDs; \$78,684.00 was paid from hazardous waste leaking from underground storage tank. \$11,562 for additional dewatering; \$7,978 for scope failure, which resulted in a credit of \$9,558.88 for a fuel allowance.

CO #3: \$123,416 - 13 FDs for work outside contract scope.

CO #4: \$50,380 - 9 miscellaneous FDs issued authorizing the performance of unidentified additional work not included in the contract scope.

CO #5: \$230,564 - Includes 14 FDs for additional work, outside the scope of the contract, to be performed by contractor.

CO #6: \$73,514 - 13 FDs issued for performance of work outside contract scope. \$207,986.09 was paid from additional dewatering allowance.

CO #7: \$235,819 - 5 FDs issued for work, outside of contract scope, performed.

CO #8: \$127,331 - Includes 20 miscellaneous FDs regarding the performance of additional work issued outside of contract scope.

CO #9: \$0 - Additional 56 day time-only CO.

CO #10: \$180,843 - Includes 9 FDs for work performed outside of contractor's scope.

CO #11: \$67,402.31 - 13 FDs issued for additional work to be performed outside contractor's scope. \$250,000 allowance was used up for dewatering effort associated (issued by FD) and an additional \$9,465.09 (included in CO #11).

CO #12: \$130,911.46 - Incorporated 10 FDs for work performed outside of contractor's scope; SE 30th Street sewer conflict resolution.

CO #13: \$706,940.48 - Incorporated 3 FDs for work performed outside of contractor's scope; imported fill material exceeds anticipated bid quantity.

CO #14: \$121,943.01 - Incorporated 15 FDs for work performed outside of contractor's scope; added aerator to improve performance for air entrainment to meet regulatory requirements. Added two electrical Vehicle Charging Stations to reduce the carbon footprint and support reaching sustainability goals.

CO #15: \$101,807.26 - Incorporated 11 FDs for work performed outside of the contractor's scope with the west water tie-in.

CO #16: \$299,635.80 - Incorporated 2 FDs for increase in dirt quantities. Also incorporated pay issues (PI) 293, 294, 295, and 284 for net additional cost.

CO #17: \$66,441.33 - Incorporated 13 FDs; time extension to 12/20/2017; net addition to contract amount.

CO #18: \$66,259.19 - Incorporated 13 FDs and added funds.

CO #19: \$119,425.69 - Incorporated 10 FDs and added funds.

CO #20: -\$436,796.97 - Deductive CO in amount of minus \$436,796.97. Brings contract total down to \$51,875,469.72 w/o WSST. \$56,646,086.14 with tax. No time adjustment.

CO #21: \$23,883.33 - Add funds for misc punch list items being completed.

CO #22: \$194,130.20 - Incorporate 6 Field Directives, 3 credits, and add funds. No change in time.

CO #23: \$0.00 - Time extension of 180 days to 6/18/2018 to allow for closeout requirements. No funds added.

MPA-3. Current Quarter's Key Activities

1. Began Closeout Activities

MPA-4. Next Quarter's Key Activities

1. Continue Closeout Activities
2. Obtain Certificate of Occupancy
3. Issue Final Acceptance

MPA-5. Closely Monitored Issues & Risk Summary

Q4 2017 Baseline Detail Report

Agency: All, Fund: All, Year: 2017, Qtr: 4th Quarter, MPA Only: Yes, Project: All

1048385 SW FACTORIA RECYCLING and TS STANDALONE

1. Overall project expense to complete the project are being closely monitored and compared with the remaining project budget.
2. The waste compactors have been experiencing performance problems with frequent interruptions while in operation. SWD is working with the contractor (PCL) via the construction management consultant (Parametrix) to resolve compactor issues. PCL/Harris Manufacturing has provided a draft one-year extended warranty for review and consideration by King County.

CIP Fund Level Emergent Need Contingency Budget Utilization (Instructions below)

Quarterly Budget Management Report: **4Q 2017** (update for current reporting quarter)
Emergent Need Contingency Use

Emergent Need Project Information

Agency (Division)	Project Number	Project Name	Current ITD Budget
Roads - Fund 3860	1026798	Emergent Need Project	3,235,945.26

For Standalone Projects Receiving Emergent Needs Contingency

Agency (Division)	Project Number	Project Name	Adopted ITD Budget	Previous Emergent Need Requests this Biennium	Current Emergent Need Request	Revised ITD Budget	Estimate at Completion	Emergent Need Transfer %*	Emergent Need Letter Required	Reason for Transfer
Roads - Fund 3860	1124962	RSD SKY RV BR #999Z(MNY CK)RPR	\$ 1,473,900	\$ -	\$ 21,250	\$ 1,643,900	\$ 1,643,900	1%	No	The lowest construction bid was higher than the estimate and was approved by FEMA. The use of emergent need reflects the local match to cover construction. The revised budget required the use of both emergent need and grant contingency.

For Master and Admin Projects Receiving Emergent Needs Contingency

Agency (Division)	Project Number	Project Name	Balance Carry Over into Biennium	Current Biennial Adopted Budget Plus Supplemental	Total Budget	Previous Emergent Need Requests this Biennium	Current Emergent Need Request	Total Revised Budget	Emergent Need Transfer %*	Emergent Need Letter Required	Reason for Transfer
Roads - Fund 3860	1124986	RSD CW HRRRP	\$ 3,205,000	\$ -	\$ 3,205,000	\$ -	\$ 85,000	\$ 3,290,000	3%	No	Additional work was needed at the intersection of 196th Avenue SE to mitigate the area prior to applying High Friction Surface Treatment. The mitigation work was not eligible to be charged to the grant, thus, covered by Road funds via the use of emergent need.

*Any projects that have an Emergent Need Transfer % of 15% or greater must submit an Emergent Need Notification Letter.

[Emergent Need Notification Letter Template](#)

Instructions

Only input projects that had an emergent need transfer for this quarter.

Code says to use total project costs (Estimate at Completion or EAC) for the Emergent Need Transfer % calculation:

For Standalones, use the EAC of the project to determine this amount

For Masters and Admins, use the balance carryover from the previous biennium plus all adopted budgets in the current biennium to determine this amount because Masters and Admins is because these do not have EACs.

Save this file in your Agency folder in the Agency Submittal Folder on the PSB Budget Site

[CIP Quarterly Reports](#)

Column Descriptions

Emergent Need Project Information

Current ITD Budget: Enter the current ITD Budget for this project. This can be found in the current month of the PA 103 Report.

The reason we only need the current ITD budget for this project is because all previous emergent need requests and current requests should have already been transferred in EBS which would have lowered the ITD budget for the Emergent Need Project. This results in a current level of budget available in the project.

For Standalone Projects

Adopted ITD Budget: This is the Inception to Date (ITD) Budget which is the sum of all adopted project appropriations. This can be pulled from the PA 103 report.

Previous Emergent Need Requests this Biennium: Include any previous emergent need requests from this biennium for the project here.

Current Emergent Need Request: Input the current emergent need request for this quarter's report.

Revised ITD Budget: This is a calculated field so copy the formula down if necessary. This is the sum of the previous plus current emergent need requests for the biennium.

Estimate at Completion: This Estimate at Completion should be the following in the below situations:

If this project is part of baseline or MPA reporting, the EAC should match the amount in these reports for this quarter. This is for consistency purposes.

If this project is not part of baseline or MPA reporting, the EAC should be your most current estimate.

Emergent Need Transfer %: This is a calculated field so copy the formula down if necessary. This is the total emergent need requests divided by the EAC.

Emergent Need Letter Required: This is a calculated field and will say "Yes" if the Emergent Need Transfer % is 15% or greater.

Reason for Transfer: Please provide a brief reason for why this transfer is necessary.

For Master and Admin Projects

Balance Carryover into Biennium: This is the balance available for the project at the end of the previous biennium. Can use the PA103 (use DEC - previous biennium) to pull info.

Current Biennial Adopted Budget Plus Supplemental: Includes all adopted project appropriations in this biennium. PSB Budget Sharepoint has an ordinance log to help determine this number.

[Link to PSB Budget Sharepoint](#)

Total Budget: This is a calculated field so copy the formula down if necessary. This is the sum of the balance carryover into biennium plus current biennial adopted budget.

Previous Emergent Need Requests this Biennium: Include any previous emergent need requests from this biennium for the project here.

Current Emergent Need Request: Input the current emergent need request for this quarter's report.

Total Revised Budget: This is a calculated field so copy the formula down if necessary. This is the sum of the Total Budget plus all previous and current emergent need requests.

Emergent Need Transfer %: This is a calculated field so copy the formula down if necessary. This is the total emergent need requests divided by the EAC.

Emergent Need Letter Required: This is a calculated field and will say "Yes" if the Emergent Need Transfer % is 15% or greater.

Reason for Transfer: Please provide a brief reason for why this transfer is necessary.

CIP Fund Level Grant Contingency Budget Utilization (Instructions below)

Quarterly Budget Management Report:

4 Q 2017

(update for current reporting quarter)

Grant Contingency Use

Grant Contingency Project Information

Agency (Division)	Project Number	Project Name	Beginning Quarter ITD Budget	Undesignated Ending Quarter ITD Budget
Roads - Fund 3860	1026799	RSD GRANT CONTINGENCY 3865	\$ 5,000,000	\$ 4,566,544

For Existing Projects Receiving Grant Contingency

Agency (Division)	Project Number	Project Name	Adopted ITD Budget	Current Grant Contingency Request	Revised ITD Budget	Estimate at Completion	Was this grant identified in your CAP? (Yes or No)	KC Percentage Match	Reason for Transfer
Roads - Fund 3860	1124962	RSD SKY RV BR #999Z(MNY CK)RPR	\$ 1,473,900	\$ 148,750	\$ 1,643,900	\$ -	Yes		The lowest construction bid was higher than the estimate and was approved by FEMA. The use of grant contingency reflects the award by FEMA to cover construction. The revised budget required the use of both emergent need and grant contingency.

For New Projects Receiving Grant Contingency

Agency (Division)	Project Number	Project Name	Proposed Contingency Transfer	Estimate at Completion	Was this grant identified in your CAP? (Yes or No)	KC Percentage Match	Scope	Reason for Transfer

Instructions

Only input projects that had a grant contingency transfer for this quarter.

Save this file in your Agency folder in the Agency Submittal Folder on the PSB Budget Site

[CIP Quarterly Reports](#)

*Column Descriptions**Grant Contingency Project Information*

Beginning Quarter ITD Budget: Enter the ITD Budget at the beginning of the quarter for this project. This can be found using the PA 103 Report and selecting the first month of the quarter as the period (ie: Jan, Apr, Jul, Oct)

Undesignated Ending Quarter ITD Budget: This is your Beginning Quarter ITD Budget less the actual transfers to existing projects done in the quarter and the Proposed Contingency Transfers to new projects.

Because we only transfer budget to new projects as part of a supplemental, this number does not show up in EBS.

For Existing Projects

Adopted ITD Budget: This is the Inception to Date (ITD) Budget which is the sum of all adopted project appropriations. This can be pulled from the PA 103 report.

Current Grant Contingency Request: Input the current grant contingency request for this quarter's report.

Revised ITD Budget: This is a calculated field so copy the formula down if necessary. This is the sum of the previous plus current emergent need requests for the biennium.

Estimate at Completion: This Estimate at Completion should be the following in the below situations:

If this project is part of baseline or MPA reporting, the EAC should match the amount in these reports for this quarter. This is for consistency purposes.

If this project is not part of baseline or MPA reporting, the EAC should be your most current estimate.

Was this grant identified in your CAP? (Yes or No): In the CAP form for the Grant Contingency project, you were required to identify potential grants you could receive over the biennium in the "Budget Request Basis" question. This is asking if you listed this or not.

KC Percentage Match: What is King County's match as part of this grant?

Reason for Transfer: Please provide a brief reason for why this transfer is necessary.

For New Projects

Current Grant Contingency Request: Input the current grant contingency request for this quarter's report.

Estimate at Completion: This Estimate at Completion should be the following in the below situations:

If this project is part of baseline or MPA reporting, the EAC should match the amount in these reports for this quarter. This is for consistency purposes.

If this project is not part of baseline or MPA reporting, the EAC should be your most current estimate.

Was this grant identified in your CAP? (Yes or No): In the CAP form for the Grant Contingency project, you were required to identify potential grants you could receive over the biennium in the "Budget Request Basis" question. This is asking if you listed this or not.

KC Percentage Match: What is King County's match as part of this grant?

Scope: Please provide a brief scope for this project. Because this is a new project, we need to understand the scope of work.

Reason for Transfer: Please provide a brief reason for why this transfer is necessary.

Quarterly Budget Management Report: Emergent Need Contingency Use

4Q 2017

(update for current reporting quarter)

Emergent Need Project Information

Agency (Division)	Project Number	Project Name	Current ITD Budget
Transit	1111770	TD CIP CONTINGENCY	\$ 14,878,033

For Standalone Projects Receiving Emergent Needs Contingency

Agency (Division)	Project Number	Project Name	Adopted ITD Budget	Previous Emergent Need Requests this Biennium	Current Emergent Need Request	Revised ITD Budget	Estimate at Completion	Emergent Need Transfer %*	Emergent Need Letter Required	
Transit	1124395	TDC INTERIM POLICE FACILITY	\$ 2,942,557	\$ -	\$ 441,089	\$ 3,383,646	\$ 3,824,735	12%	No	Bid higher than

For Master and Admin Projects Receiving Emergent Needs Contingency

Agency (Division)	Project Number	Project Name	Balance Carry Over into Biennium	Current Biennial Adopted Budget Plus Supplemental	Total Budget	Previous Emergent Need Requests this Biennium	Current Emergent Need Request	Total Revised Budget	Emergent Need Transfer %*	Emergent Need Letter Required
Transit	1116014	TD IS PRESERVATION BUDGET	\$ 1,350,316	\$ 17,484	\$ 1,367,800	\$ -	\$ 200,000	\$ 1,567,800	15%	No

*Any projects that have an Emergent Need Transfer % of 15% or greater must submit an Emergent Need Notification Letter.

[Emergent Need Notification Letter Template](#)

Instructions

Only input projects that had an emergent need transfer for this quarter.

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For Standalones, use the EAC of the project to determine this amount

For Masters and Admins, use the balance carryover from the previous biennium plus all adopted budgets in the current biennium to determine this amount because Masters and Admins is because these do not have EACs.

Save this file in the appropriate quarter / year folder in the link below. Include your agency name or initials at the beginning of the file name.

[CIP Quarterly Reports](#)

Column Descriptions

Emergent Need Project Information

Current ITD Budget: Enter the current ITD Budget for this project. This can be found in the current month of the PA 103 Report.

The reason we only need the current ITD budget for this project is because all previous emergent need requests and current requests should have already been transferred in EBS which would have lowered the ITD budget for the Emergent Need Project. This results in a current level of budget available in the project.

For Standalone Projects

Adopted ITD Budget: This is the Inception to Date (ITD) Budget which is the sum of all adopted project appropriations. This can be pulled from the PA 103 report.

Previous Emergent Need Requests this Biennium: Include any previous emergent need requests from this biennium for the project here.

Current Emergent Need Request: Input the current emergent need request for this quarter's report.

Revised ITD Budget: This is a calculated field so copy the formula down if necessary. This is the sum of the previous plus current emergent need requests for the biennium.

Estimate at Completion: This Estimate at Completion should be the following in the below situations:

If this project is part of baseline or MPA reporting, the EAC should match the amount in these reports for this quarter. This is for consistency purposes.

If this project is not part of baseline or MPA reporting, the EAC should be your most current estimate.

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Emergent Need Letter Required: This is a calculated field and will say "Yes" if the Emergent Need Transfer % is 15% or greater.

Reason for Transfer: Please provide a brief reason for why this transfer is necessary.

For Master and Admin Projects

Balance Carryover into Biennium: This is the balance available for the project at the end of the previous biennium. Can use the PA103 (use DEC - previous biennium) to pull info.

Current Biennial Adopted Budget Plus Supplemental: Includes all adopted project appropriations in this biennium. PSB Budget Sharepoint has an ordinance log to help determine this number.

[Link to PSB Budget Sharepoint](#)

Total Budget: This is a calculated field so copy the formula down if necessary. This is the sum of the balance carryover into biennium plus current biennial adopted budget.

Previous Emergent Need Requests this Biennium: Include any previous emergent need requests from this biennium for the project here.

Current Emergent Need Request: Input the current emergent need request for this quarter's report.

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Emergent Need Transfer %: This is a calculated field so copy the formula down if necessary. This is the total emergent need requests divided by the EAC.

**Quarterly Budget Management Report:
Emergent Need Contingency Use**

4Q 2017

(update for current reporting quarter)

Emergent Need Project Information

Agency (Division)	Project Number	Project Name	Current ITD Budget
WTD	1048077	WTC ENVIR LAB ENERGY IMPROVMNT	\$ 6,286,649

For Standalone Projects Receiving Emergent Needs Contingency

Agency (Division)	Project Number	Project Name	Adopted ITD Budget	Previous Emergent Need Requests this Biennium	Current Emergent Need Request	Revised ITD Budget	Estimate at Completion	Emergent Need Transfer %*	Emergent Need Letter Required	
WTD	1048077	WTC ENVIR LAB ENERGY IMPROVMNT	\$ 5,786,649	\$ -	\$ 500,000	\$ 6,286,649	\$ 6,286,649	8%	No	Higher contract

For Master and Admin Projects Receiving Emergent Needs Contingency

Agency (Division)	Project Number	Project Name	Balance Carry Over into Biennium	Current Biennial Adopted Budget Plus Supplemental	Total Budget	Previous Emergent Need Requests this Biennium	Current Emergent Need Request	Total Revised Budget	Emergent Need Transfer %*	Emergent Need Letter Required
Fake Agency	2222222	Fake Project 3	\$ 25,000	\$ 500,000	\$ 525,000	\$ 30,000	\$ 50,000	\$ 605,000	15%	Yes
Fake Agency	7777777	Fake Project 4	\$ 10,000	\$ 750,000	\$ 760,000	\$ -	\$ 25,000	\$ 785,000	3%	No

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[Emergent Need Notification Letter Template](#)

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[CIP Quarterly Reports](#)

Column Descriptions

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For Standalone Projects

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Previous Emergent Need Requests this Biennium: Include any previous emergent need requests from this biennium for the project here.

Current Emergent Need Request: Input the current emergent need request for this quarter's report.

Revised ITD Budget: This is a calculated field so copy the formula down if necessary. This is the sum of the previous plus current emergent need requests for the biennium.

Estimate at Completion: This Estimate at Completion should be the following in the below situations:

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For Master and Admin Projects

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Current Emergent Need Request: Input the current emergent need request for this quarter's report.

Total Revised Budget: This is a calculated field so copy the formula down if necessary. This is the sum of the Total Budget plus all previous and current emergent need requests.

Emergent Need Transfer %: This is a calculated field so copy the formula down if necessary. This is the total emergent need requests divided by the EAC.

Q4 2017 Baseline Report

Agency: All, Fund:All, Year: 2017, Qtr: 4th Quarter, Cost Status: All, Schedule Status: All, Scope Status: All, Project: All

Project Number	Project Name	Scope Status	Schedule Status	Current Substantial Completion Date	Baseline Duration	Current Duration	Variance at Completion (VAC)	% VAC	Cost Status	Baseline Budget at Completion (BAC)	Current Estimate At Completion (EAC)	Cost Variance At Completion (CVAC)	% CVAC	Report Date
3292 SWM CIP NON-BOND SUBFUND - Water and Land Resources														
1112219	WLER ELLIOT BRIDGE RESTORATION	▲	◆	9/29/2017	839	1,173	334	39 %	▲	\$3,792,995	\$4,009,427	\$216,432	5 %	Q4 2017
1114123	WLER PORTER LEVEE SETBACK	▲	◆	3/15/2018	584	728	144	24 %	●	\$5,514,370	\$5,468,827	(\$45,543)	0 %	Q4 2017
1123057	WLSWC FAIRWOOD 4 SW IMPRVMT	●	●	10/11/2017	843	356	-487	-57 %	●	\$2,157,418	\$1,971,024	(\$186,394)	-8 %	Q4 2017
3361 PUGET SOUND EMERGENCY RADIO NETWORK CAPITAL - King County Information Technology														
1126875	PSERN Capital	●	●	5/7/2021	2,137	2,137	0	0 %	●	\$259,694,644	\$259,694,644	\$0	0 %	Q4 2017
3421 MJR MNTNCE RSRV SUB-FUND - Facilities Mgmt														
1039725	DES FMD KCCH DOM WATER DISTRBN	●	●	4/23/2018	1,196	1,196	0	0 %	●	\$1,381,051	\$1,375,993	(\$5,058)	0 %	Q4 2017
1121223	DES FMD KCCH PANEL REPLACE	●	●	11/8/2017	637	553	-84	-13 %	●	\$2,069,090	\$2,069,090	\$0	0 %	Q4 2017
1124166	DES FMD KCCH TERM & PKG UNITS	●	●	12/19/2018	797	797	0	0 %	●	\$1,174,068	\$1,174,068	\$0	0 %	Q4 2017
1129793	DES FMD BLACK RIVER OFFICE BLDG. B3010 ROOFING AND EXTERIOR CLADDING	●	●	6/20/2018	401	401	0	0 %	●	\$2,090,606	\$2,090,606	\$0	0 %	Q4 2017
1130085	DES FMD REPLACE KCCH ELECTRICAL DISTRUBUTION/RESPOND TO LIFE SAFETY EMERGRNCY	●	●	5/4/2017	342	205	-137	-40 %	●	\$11,629,987	\$5,760,145	(\$5,869,842)	-50 %	Q4 2017
3571 KC FLD CNTRL CAP CONTRACT - Water and Land Resources														
1044579	WLFL2 TOLT PIPELINE PROTECTION	●	◆	10/11/2018	751	1,086	335	44 %	▲	\$8,594,697	\$9,536,313	\$941,616	10 %	Q4 2017
1112049	WLFL9 COUNTYLINE TO A STREET	●	●	12/31/2018	2,496	2,323	-173	-6 %	◆	\$14,840,000	\$23,315,701	\$8,475,701	57 %	Q4 2017
1115400	WLFL8 TEUFEL PL84-99 MIT	●	●	11/30/2019	1,212	1,212	0	0 %	●	\$4,519,933	\$4,405,890	(\$114,043)	-2 %	Q4 2017
1122633	WLFL2 SE 19TH WAY REVETMENT	●	●	10/12/2018	441	441	0	0 %	●	\$1,433,259	\$1,433,259	\$0	0 %	Q4 2017
3581 PARKS CAPITAL - Parks and Recreation														
1044668	PKS FOOTHILLS REGIONAL TRAIL	●	●	11/18/2019	1,282	1,282	0	0 %	▲	\$9,319,162	\$9,576,171	\$257,009	2 %	Q4 2017
1047009	PKS S: SCRT W SIDE TRL SEG B	●	◆	1/24/2017	1,307	2,077	770	58 %	◆	\$6,822,968	\$7,929,290	\$1,106,322	16 %	Q4 2017
1114757	PKS S: SCRT TWO RIVERS SEG A	●	◆	11/22/2018	1,605	1,970	365	22 %	▲	\$4,920,185	\$5,200,340	\$280,155	5 %	Q4 2017
1116973	PKS S:ELST - NORTH SAMMAMISH	●	▲	7/3/2015	1,259	1,401	142	11 %	▲	\$17,438,000	\$17,774,901	\$336,901	1 %	Q4 2017
1119993	PKS S:ELST S SAMM SEG A	●	●	1/17/2018	1,725	1,661	-64	-3 %	▲	\$13,363,080	\$14,193,061	\$829,981	6 %	Q4 2017

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3591 KC MARINE CONST - Marine Division														
1111718	MD SEATTLE FERRY TERMINAL	●	●	12/31/2018	1,035	1,035	0	0 %	●	\$34,490,000	\$34,490,000	\$0	0 %	Q4 2017
3611 WATER QUALITY CONST-UNRES - Wastewater Treatment														
1038122	WTC SUNSET HEATH PS FM UPGRADE	●	●	3/31/2020	1,813	1,813	0	0 %	▲	\$69,754,491	\$75,324,708	\$5,570,217	7 %	Q4 2017
1038124	WTC WP DIGESTER FLOATING LIDS	●	◆	10/31/2018	1,503	2,249	746	49 %	●	\$3,820,277	\$1,681,399	(\$2,138,878)	-55 %	Q4 2017
1047697	WTC FREMONT SIPHON	●	▲	5/24/2017	1,618	1,807	189	11 %	●	\$45,877,737	\$45,877,738	\$0	0 %	Q4 2017
1048077	WTC ENVIR LAB ENERGY IMPROVMNT	●	◆	7/31/2018	566	658	92	16 %	●	\$5,850,874	\$5,786,649	(\$64,225)	-1 %	Q4 2017
1113260	WTC PRIMARY SED TNK GATE WPTP	●	◆	9/15/2018	402	767	365	90 %	●	\$2,450,826	\$1,465,172	(\$985,655)	-40 %	Q4 2017
1114368	WTC SOUTH PLANT ETS PEAKING PUMPS VFDs, ASSESS & REPLACE	▲	◆	4/2/2018	1,086	1,392	306	28 %	◆	\$3,941,503	\$4,639,566	\$698,063	17 %	Q4 2017
1114373	WTC REFURBISH/REPLACE DUTY PUMPS VFDS AT SOUTH PLANT ETS	●	◆	4/2/2018	1,086	1,392	306	28 %	▲	\$4,138,186	\$4,372,863	\$234,677	5 %	Q4 2017
1114382	WTC NORTH CREEK INTERCEPTOR	●	◆	3/9/2018	1,604	2,062	458	28 %	◆	\$56,590,659	\$84,513,644	\$27,922,985	49 %	Q4 2017
1116796	WTC SP RECLAIMED H2O FAC MODS	●	●	4/26/2018	925	926	1	0 %	●	\$3,914,248	\$3,914,144	(\$104)	0 %	Q4 2017
1116798	WTC WP OGADS REPLACEMENT	●	●	6/18/2021	1,802	1,802	0	0 %	●	\$51,734,135	\$50,890,013	(\$844,122)	-1 %	Q4 2017
1116800	WTC N MERCER ENATAI INT PAR	●	●	4/3/2023	2,121	2,120	-1	0 %	●	\$116,035,624	\$116,035,624	\$0	0 %	Q4 2017
1116801	WTC LK HILLS&NW LK SAM INTCPT	●	●	2/28/2023	1,995	1,995	0	0 %	●	\$119,342,432	\$119,342,432	\$0	0 %	Q4 2017
1116802	WTC HANFD AT RAINIER & BVIEW N	●	▲	3/22/2018	1,287	1,409	122	9 %	▲	\$33,107,404	\$34,190,018	\$1,082,614	3 %	Q4 2017
1117514	WTC WEST POINT C-1 RESERVOIR ACCESS	●	●	5/28/2019	623	623	0	0 %	●	\$1,926,396	\$1,926,396	\$0	0 %	Q4 2017
1117516	WTC BEULAH COVE DRIP FIELD	●	◆	9/29/2017	333	1,110	777	233 %	◆	\$744,575	\$1,133,799	\$389,223	52 %	Q4 2017
1117748	WTC WP INTERMEDIATE, EPS VFD & DEWATERING ENERGY	●	◆	10/15/2019	1,142	2,618	1,476	129 %	●	\$33,541,919	\$24,819,917	(\$8,722,003)	-26 %	Q4 2017
1120861	WTC MOBILE OC UNIT REPLACEMENT	●	◆	5/15/2019	696	911	215	30 %	●	\$3,171,445	\$3,171,407	(\$38)	0 %	Q4 2017
1121402	WTC GEORGETOWN WET WEATHER TREATMENT STATION	●	●	1/8/2022	2,141	2,090	-51	-2 %	▲	\$260,713,113	\$261,957,853	\$1,244,739	0 %	Q4 2017
1121403	WTC SP DIGESTER ROOF EQ REPL	●	◆	9/6/2017	897	1,331	434	48 %	●	\$5,752,015	\$4,611,619	(\$1,140,397)	-19 %	Q4 2017
1122412	Eastgate Interceptor Rehabilitation Phase III	●	▲	11/20/2018	996	1,015	19	1 %	●	\$7,353,124	\$7,283,441	(\$69,683)	0 %	Q4 2017

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3611 WATER QUALITY CONST-UNRES - Wastewater Treatment														
1122515	WTC WP CAPACITOR BANK	Green	Green	8/30/2017	481	450	-31	-6 %	Green	\$1,171,980	\$1,091,525	(\$80,455)	-6 %	Q4 2017
1123517	WTC E FLEET MAINT FAC REPLCMNT	Green	Red	8/30/2019	750	1,053	303	40 %	Green	\$9,999,584	\$9,998,853	(\$731)	0 %	Q4 2017
1123625	WTC SP HYPO CAUSTIC CHEM STORE	Green	Green	6/22/2018	786	710	-76	-9 %	Green	\$6,574,030	\$5,520,332	(\$1,053,699)	-16 %	Q4 2017
1123626	WTC SP BIOGAS HEAT SYS IMPROVE	Green	Yellow	3/29/2021	1,410	1,448	38	2 %	Green	\$59,897,304	\$59,897,304	\$0	0 %	Q4 2017
1123632	WTC KENT AUBURN PHASE B	Green	Green	6/8/2019	1,369	1,369	0	0 %	Green	\$40,861,397	\$37,724,415	(\$3,136,982)	-7 %	Q4 2017
1124339	WTC BW SECONDARY FOAM MGMT	Red	Red	10/6/2017	345	746	401	116 %	Red	\$724,621	\$1,314,264	\$589,643	81 %	Q4 2017
1125202	WTC EW RELOCATE SAMPLING SYS	Green	Red	2/16/2018	720	920	200	27 %	Red	\$1,908,206	\$2,601,930	\$693,723	36 %	Q4 2017
1125316	WTC VASHON LIFT STATION UPGRAD	Green	Green	1/26/2018	694	689	-5	0 %	Yellow	\$3,385,078	\$3,782,580	\$397,502	11 %	Q4 2017
1125460	WTC BW FF LINKING DEVICE UPGRD	Green	Green	3/1/2019	466	466	0	0 %	Green	\$1,203,778	\$1,203,778	\$0	0 %	Q4 2017
1126030	WTC BW IPS AIR BALANCING&HVAC	Green	Red	1/31/2018	324	841	517	159 %	Yellow	\$1,333,132	\$1,492,623	\$159,491	11 %	Q4 2017
1126048	WTC BW IPS WETWELL CORR REPAIR	Green	Red	1/31/2018	324	841	517	159 %	Red	\$1,485,985	\$1,708,892	\$222,906	15 %	Q4 2017
1127059	WTC WP REPLC INCINERATOR FLARE	Green	Red	8/30/2018	559	653	94	16 %	Green	\$4,825,164	\$4,801,658	(\$23,506)	0 %	Q4 2017
1128127	WTC WP DRY POLYMER FEEDER REPL	Green	Red	3/27/2019	453	793	340	75 %	Green	\$1,100,769	\$1,100,184	(\$586)	0 %	Q4 2017
1129093	WTC HENDERSON/MLK JR WWTS IMPROVEMENTS	Green	Red	12/10/2018	391	517	126	32 %	Green	\$1,810,658	\$1,810,658	\$0	0 %	Q4 2017
1129531	WTC SP C2/C3 PIPE REPLACEMENT	Green	Green	7/31/2019	659	659	0	0 %	Green	\$5,307,059	\$5,307,059	\$0	0 %	Q4 2017
1129756	WTC MEDINA FORCE MAIN ODOR CONTROL	Green	Green	5/20/2021	1,253	1,255	2	0 %	Green	\$13,881,775	\$13,881,775	\$0	0 %	Q4 2017
3641 PUBLIC TRANS CONST-UNREST - Transit														
1111999	TDC LIFTS FOR HYBRID BATTERIES ON BUSES AT NB, EB,CB,RB	Green	Green	12/25/2017	1,144	680	-464	-40 %	Green	\$2,606,949	\$2,606,949	\$0	0 %	Q4 2017
1116214	TD REPLACE SB SWITCHES & XMFR	Green	Red	4/26/2017	764	898	134	17 %	Green	\$1,308,260	\$1,308,260	\$0	0 %	Q4 2017
1123322	TDC EB GENERATOR REPL	Green	Yellow	7/21/2017	730	812	82	11 %	Green	\$1,941,892	\$1,941,892	\$0	0 %	Q4 2017
1124395	TDC INTERIM POLICE FACILITY	Green	Green	5/23/2018	729	729	0	0 %	Green	\$3,383,646	\$3,383,646	\$0	0 %	Q4 2017
1125636	TDC Demo of AB/CB Old Ops	Green	Red	3/1/2018	758	898	140	18 %	Green	\$3,409,705	\$3,409,705	\$0	0 %	Q4 2017
1125637	TDC Demolition of Frye WH	Green	Red	3/1/2018	758	898	140	18 %	Green	\$1,582,959	\$1,582,959	\$0	0 %	Q4 2017
1127390	TDC B. BASE O&M ROOF REPL	Green	Green	5/10/2017	414	343	-71	-17 %	Green	\$2,606,949	\$1,758,068	(\$848,881)	-32 %	Q4 2017

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3641 PUBLIC TRANS CONST-UNREST - Transit														
1128946	TDC NBVM ROOF REPLACE	●	●	4/30/2018	451	434	-17	-3 %	●	\$2,954,700	\$2,954,700	\$0	0 %	Q4 2017
3642 PUBLIC TRANS REVENUE FLEET CAPITAL - Transit														
1130164	TDC WSDOT 40' HYDBID BUS	●	●	6/30/2019				0 %	●	\$129,600,000	\$129,600,000	\$0	0 %	Q4 2017
1130165	TDC WSDOT 60' HYBRID BRT	●	●	3/31/2019				0 %	●	\$49,500,000	\$49,500,000	\$0	0 %	Q4 2017
1130166	TDC WSDOT 60' HYBRID BUS	●	●	3/31/2019				0 %	●	\$201,000,000	\$201,000,000	\$0	0 %	Q4 2017
1130168	TDC 40' BATTERY EL BUS	●	●	3/31/2018				0 %	●	\$7,280,000	\$7,280,000	\$0	0 %	Q4 2017
3855 COUNTY ROAD MAJOR MAINTENANCE - Roads Services Division														
1131163	RSD 2017 HIGH FRICTION SURFACE TREATMENT	●	●	7/29/2019	796	796	0	0 %	●	\$3,145,000	\$3,145,000	\$0	0 %	Q4 2017
1131274	RSD 2017-18 GUARDRAIL PRESVTN	●	◆	10/24/2018	302	448	146	48 %	●	\$4,800,000	\$4,800,000	\$0	0 %	Q4 2017
1131387	RSD 2017 CW PVMNT PRESERVATION	●	●	7/31/2018	637	637	0	0 %	●	\$14,900,000	\$14,900,000	\$0	0 %	Q4 2017
1131693	RSD UNION HILL@225 BOXCULVRT	●	◆	5/3/2018	629	862	233	37 %	●	\$1,100,000	\$861,671	(\$238,329)	-21 %	Q4 2017
1132218	RSD TOLT BRG 1834A EMGY RPR-17	●	●	10/15/2018	398	398	0	0 %	●	\$4,500,000	\$4,500,000	\$0	0 %	Q4 2017
3860 COUNTY ROAD CONSTRUCTION - Roads Services Division														
1124962	RSD SKY RV BR #999Z(MNY CK)RPR	●	●	10/17/2017	578	564	-14	-2 %	▲	\$1,473,900	\$1,634,783	\$160,883	10 %	Q4 2017
1124968	RSD KC 2014 SFTY HF SURF TRMTS	●	◆	1/31/2018	723	847	124	17 %	●	\$2,480,034	\$2,480,034	\$0	0 %	Q4 2017
1125296	RSD S 96 ST&8 AVE S SINKHOLE	●	●	8/22/2018	516	516	0	0 %	▲	\$1,038,930	\$1,040,000	\$1,070	0 %	Q4 2017
1126438	RSD XPIPE NE 124 ST&164 AVE NE	●	▲	11/14/2017	371	420	49	13 %	●	\$1,498,143	\$1,038,958	(\$459,185)	-30 %	Q4 2017
1126441	RSD S 96 ST STORMWATER PIPES	●	▲	9/25/2018	614	642	28	4 %	●	\$2,082,942	\$2,055,050	(\$27,892)	-1 %	Q4 2017
1127129	RSD 2016 O/L S 320 PEASLEY CYN	●	▲	9/13/2017	761	774	13	1 %	●	\$1,750,000	\$1,650,000	(\$100,000)	-5 %	Q4 2017
1127801	RSD 2016 BITUMINOUS SURF TRTMT	●	●	11/17/2017	760	746	-14	-1 %	●	\$2,400,000	\$2,283,000	(\$117,000)	-4 %	Q4 2017
1127802	RSD 2016 HOT MIX ASPHALT O/L	●	●	11/17/2017	760	746	-14	-1 %	●	\$3,534,000	\$3,534,000	\$0	0 %	Q4 2017
1129877	RSD GHG FRICTION SRF TREATMENT	●	◆	1/31/2018	455	579	124	27 %	●	\$1,165,500	\$1,165,500	\$0	0 %	Q4 2017
1131582	RSD NE WD/DVL CULVERT REPL	●	●	10/11/2017	610	615	5	0 %	●	\$1,155,000	\$1,155,000	\$0	0 %	Q4 2017
1131849	RSD BARING BRDG EMGY RPR 2017	●	●	10/14/2017	172	155	-17	-9 %	●	\$1,415,000	\$1,375,000	(\$40,000)	-2 %	Q4 2017

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3865 KING COUNTY ROAD CONSTRUCTION - Roads Services Division														
1129595	RSD OLD CASCADE/MILLER BR WEST	●	●	11/18/2019	748	748	0	0 %	●	\$2,300,000	\$2,300,000	\$0	0 %	Q4 2017
1129596	RSD OLD CASCADE/MILLER BR EAST	●	●	11/18/2019	748	748	0	0 %	●	\$2,750,000	\$2,750,000	\$0	0 %	Q4 2017
1131132	RSD 2017-18 NEW GRDL CONSTRUCT	●	◆	7/6/2018	301	368	67	22 %	●	\$1,350,000	\$1,350,000	\$0	0 %	Q4 2017
3901 SOLID WASTE CONSTRUCTION - Solid Waste														
1048385	SW FACTORIA RECYCLING and TS	▲	●	8/21/2017	2,405	2,319	-86	-3 %	▲	\$88,820,000	\$93,619,241	\$4,799,241	5 %	Q4 2017
3910 LANDFILL RESERVE - Solid Waste														
1115992	SOLID WASTE AREA 8 DEVELOPMENT/FACILITY RELOCATION	●	●	12/28/2018	1,555	1,555	0	0 %	●	\$73,306,931	\$72,863,608	(\$443,323)	0 %	Q4 2017
1124105	SW CEDAR HILLS LANDFILL GAS PIPELINE UPGRADE	●	▲	3/10/2017	456	465	9	1 %	●	\$6,386,232	\$6,380,619	(\$5,613)	0 %	Q4 2017
3951 BLDG REPAIR/REPL SUBFUND - Facilities Mgmt														
1117106	DES FMD CHILD/FAM JUSTICE CTR	●	▲	12/22/2020	1,963	2,115	152	7 %	▲	\$211,955,000	\$219,454,999	\$7,499,999	3 %	Q4 2017
1122048	DES FMD AFIS PROPERTY MANAGEMENT UNIT PLANNING	●	▲	12/24/2018	506	574	68	13 %	●	\$9,798,961	\$9,798,961	\$0	0 %	Q4 2017
1125015	DES FMD YESLER BRIDGE UTILITIES RELOCATION	●	●	4/3/2018	749	749	0	0 %	●	\$2,003,548	\$2,003,548	\$0	0 %	Q4 2017
1130205	DES FMD DPD CONSOLIDATION	●	●	7/9/2018	476	476	0	0 %	●	\$10,788,495	\$10,492,480	(\$296,015)	-2 %	Q4 2017