

QUARTERLY REPORT
1st QUARTER
2015



King County

KING COUNTY
OFFICE OF PERFORMANCE, STRATEGY
AND BUDGET

Quarterly Report 1st Quarter 2015

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Summary of 2015/2016 General Fund (10) Financial Plan (in millions)

Summary includes Inmate Welfare (16) and Goat Hill Garage Operations (1415) subfunds as reported in CAFR

| | 2013/2014 Actuals | 2015/2016 Adopted Budget | 2015/2016 Current Budget | 2015/2016 Biennial-to-Date Actuals | 2015/2016 Estimated | 2017/2018 Projected | 2019/2020 Projected |
|---|----------------------|-----------------------------|-----------------------------|--|------------------------|------------------------|------------------------|
| BEGINNING FUND BALANCE¹ | 123.5 | 64.7 | 83.1 | 83.1 | 83.1 | 76.0 | 61.3 |
| REVENUES | | | | | | | |
| Property Tax ² | 622.7 | 643.6 | 645.3 | 16.0 | 645.3 | 679.1 | 713.8 |
| Sales Tax ³ | 198.8 | 226.9 | 231.6 | 28.2 | 231.6 | 246.0 | 259.6 |
| Intergovernmental Receipts | 173.1 | 178.8 | 178.8 | 13.3 | 180.0 | 187.1 | 199.8 |
| Interest Earnings and Pool Fees | 3.8 | 4.0 | 4.0 | 0.3 | 4.0 | 4.1 | 4.2 |
| Federal and State Revenue | 42.2 | 42.8 | 42.8 | 3.2 | 42.0 | 42.8 | 42.8 |
| Fines, Forfeits, Charges for Services, Other | 212.6 | 211.0 | 211.0 | 15.7 | 210.3 | 215.9 | 226.4 |
| Interfund Transfers | 142.9 | 179.8 | 179.8 | 13.4 | 179.8 | 189.7 | 202.6 |
| General Fund Revenues | 1,396.2 | 1,486.8 | 1,493.3 | 90.1 | 1,493.0 | 1,564.7 | 1,649.2 |
| EXPENDITURES | | | | | | | |
| Operating Expenditures | (1,368.6) | (1,443.4) | (1,443.4) | (166.0) | (1,443.4) | (1,535.3) | (1,632.1) |
| CIP Expenditures | (23.2) | (10.9) | (10.9) | (1.6) | (10.9) | (15.0) | (16.0) |
| Debt Service | (45.4) | (45.5) | (45.5) | (14.0) | (45.5) | (50.1) | (51.5) |
| Supplementals/Carryover/Reappropriations ⁴ | 0.0 | 0.0 | (1.3) | | (1.3) | 0.0 | 0.0 |
| Potential Additional Costs ⁵ | 0.0 | 0.0 | 0.0 | | (11.9) | 0.0 | 0.0 |
| Underexpenditures/Overcollections | 0.0 | 20.0 | 20.0 | | 20.0 | 20.9 | 22.2 |
| General Fund Expenditures | (1,437.2) | (1,479.8) | (1,481.0) | (181.6) | (1,492.9) | (1,579.4) | (1,677.3) |
| Other Fund Transactions | 0.6 | 0.9 | 0.9 | 0.0 | 0.9 | 0.0 | 0.0 |
| Ending Fund Balance | 83.1 | 72.7 | 96.2 | (8.5) | 84.0 | 69.3 | 41.1 |
| DESIGNATIONS AND SUBFUNDS ⁶ | | | | | | | |
| Designations | (2.3) | (2.4) | (2.3) | (2.3) | (2.3) | (2.3) | (2.3) |
| Subfund Balances | (4.8) | (2.4) | (4.8) | (4.8) | (4.8) | (4.8) | (4.8) |
| EXPENDITURE RESERVES | | | | | | | |
| Carryover and Reappropriation ⁷ | (6.1) | 0.0 | (6.1) | (6.1) | 0.0 | 0.0 | 0.0 |
| Salary & Wage | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| CIP Capital Supplemental Reserve | 0.0 | (0.4) | (0.4) | (0.4) | (0.4) | (0.4) | (0.4) |
| MIDD Buy-Back Reserve | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (11.4) | (22.8) |
| Executive Contingency | (0.1) | (0.1) | (0.1) | (0.1) | (0.1) | (0.1) | (0.1) |
| South Park Bridge Post Annexation Operations | 0.0 | (0.5) | (0.5) | (0.5) | (0.5) | (1.5) | (2.5) |
| Pacific Tower Capital Contribution ⁸ | 0.0 | (0.3) | (0.3) | (0.3) | 0.0 | 0.0 | 0.0 |
| Strategic Innovation Plans | (0.1) | (0.1) | (0.1) | (0.1) | (0.1) | (0.1) | (0.1) |
| Emergent Needs | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Landslide Mapping | 0.0 | (0.1) | (0.1) | (0.1) | (0.1) | (0.1) | (0.1) |
| Planning Staff | (0.1) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Risk Reserve ⁹ | (34.3) | (29.5) | (44.4) | (44.4) | (38.6) | (37.9) | (41.3) |
| Reserves | (47.7) | (35.8) | (59.0) | (59.0) | (46.9) | (58.5) | (74.3) |
| Ending Undesignated Fund Balance | 35.3 | 36.9 | 37.2 | (67.5) | 37.1 | 10.7 | (33.2) |
| 6% Undesignated Fund Balance Minimum | 32.6 | 34.1 | 34.3 | 34.3 | 34.3 | 36.0 | 37.8 |
| Over/(Under) 6% Minimum | 2.8 | 2.8 | 2.9 | (101.8) | 2.9 | (25.3) | (71.0) |
| Over/(Under) 6.5% | 0.0 | 0.0 | 0.0 | (104.6) | 0.0 | (28.3) | (74.2) |
| Rainy Day Reserve | 20.1 | 20.2 | 20.2 | 20.2 | 20.2 | 20.3 | 20.4 |

Footnotes address significant changes from the Adopted Budget

¹ 2015/2016 beginning fund balance is based on preliminary CAFR figures.

² Property tax projections are based on the most recent estimates adopted by the County Forecast Council.

³ Sales tax projections are based on the most recent estimates adopted by the County Forecast Council.

⁴ \$1.3M in additional expenditures have been approved: \$1,100,000 in automated carryover and \$200,000 in ordinance 17966.

⁵ Potential additional costs include \$250,000 for PacMed (reserve funded), \$6,615,000 for the KCSO labor contract (reserve funded), and \$5,000,000 in reappropriation (reserve funded by 2014 underexpenditures).

⁶ 2014 year end subfund balances and designations are based on preliminary CAFR calculations.

⁷ Expenditures related to carryover and reappropriation are anticipated to be come expenditures in 2015 , and are include in potential additional costs above.

⁸ A standalone supplemental will be transmitted to Council to appropriate and expend this reserve in 2015.

⁹ The Risk Mitigation Reserve has been rebalanced to maintain the Ending Undesignated Fund Balance target of 6.5%. This reserve is for mitigating future financial risks to the General Fund.

**2015/2016 Financial Plan / 2015 Q1 Monitoring
Roads Operating /000001030**

| Category | 2013/2014 Actuals ¹ | 2015/2016 Adopted Budget ² | 2015/2016 Current Budget ³ | 2015/2016 Biennial-to-Date Actuals ⁴ | 2015/2016 Estimated ⁵ | 2017/2018 Projected ⁶ | 2019/2020 Projected ⁶ |
|--|-----------------------------------|--|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Beginning Fund Balance | 3,440,385 | 20,605,977 | 19,889,311 | 19,889,311 | 19,889,311 | 19,780,678 | 31,980,293 |
| Revenues | | | | | | | |
| Property Taxes | 138,002,568 | 158,317,525 | 158,317,525 | 3,795,487 | 163,433,988 | 171,305,361 | 174,329,326 |
| Gas Taxes | 25,827,803 | 23,124,562 | 23,124,562 | 2,964,277 | 23,124,562 | 23,124,562 | 23,124,562 |
| Reimbursable Revenue | 17,531,504 | 12,386,624 | 12,386,624 | 768,935 | 12,386,624 | 15,664,768 | 17,340,902 |
| Grant Revenue | 2,779,533 | 0 | - | 35,793 | 35,793 | - | - |
| Grant Contingency Revenue | 0 | 2,000,000 | 2,000,000 | - | - | 2,000,000 | 2,000,000 |
| Other Revenue | 10,600,438 | 7,719,042 | 7,719,042 | 568,096 | 7,719,042 | 2,045,472 | 2,097,266 |
| Total Revenues | 194,741,846 | 203,547,753 | 203,547,753 | 8,132,588 | 206,700,009 | 214,140,163 | 218,892,056 |
| Expenditures | | | | | | | |
| Operating Base | (98,733,626) | (116,627,937) | (116,627,937) | (11,405,990) | (116,627,937) | (122,092,017) | (132,517,681) |
| Sherriff Transfer | (5,000,000) | (12,000,000) | (12,000,000) | - | (12,000,000) | (12,000,000) | (12,000,000) |
| SWU Fee | (8,798,312) | (9,340,326) | (9,340,326) | - | (9,340,326) | (9,340,326) | (9,340,326) |
| Reimbursable Expenditures | (17,645,932) | (12,386,624) | (12,386,624) | (746,997) | (12,386,624) | (15,664,768) | (17,340,902) |
| Debt Service | 0 | (18,578,628) | (18,578,628) | - | (18,578,628) | (11,604,449) | (11,501,700) |
| Grant Contingency | | (2,000,000) | (2,000,000) | - | - | (2,000,000) | (2,000,000) |
| Additional Year of SPB Operations | | | | | (1,000,000) | | |
| Total Expenditures | (130,177,870) | (170,933,515) | (170,933,515) | (12,152,987) | (169,933,515) | (172,701,560) | (184,700,609) |
| Estimated Underexpenditures | | 1,524,872 | 1,524,872 | | 1,524,872 | 1,611,012 | 1,732,034 |
| Other Fund Transactions⁷ | | | | | | | |
| Transfer to Roads CIP | (48,080,000) | (38,400,000) | (38,400,000) | 0 | (38,400,000) | (30,850,000) | (22,000,000) |
| EBS / FBOD Difference | (35,050) | | | | | | |
| Total Other Fund Transactions | (48,115,050) | (38,400,000) | (38,400,000) | - | (38,400,000) | (30,850,000) | (22,000,000) |
| Ending Fund Balance | 19,889,311 | 16,345,087 | 15,628,422 | 15,868,912 | 19,780,678 | 31,980,293 | 45,903,774 |
| Reserves⁸ | | | | | | | |
| Expenditure Reserve (s) | (5,850,000) | (5,850,000) | (5,850,000) | (5,850,000) | (5,850,000) | | |
| Cash Flow Reserve(s) | (7,000,000) | (7,000,000) | (7,000,000) | (7,000,000) | (7,000,000) | (7,000,000) | (7,000,000) |
| Rate Stabilization Reserve(s) | | | | | | | |
| Rainy Day Reserve (30 days) | | | | | | | |
| Total Reserves | (12,850,000) | (12,850,000) | (12,850,000) | (12,850,000) | (12,850,000) | (7,000,000) | (7,000,000) |
| Reserve Shortfall | - | - | - | - | - | - | - |
| Ending Undesignated Fund Balance | 7,039,311 | 3,495,087 | 2,778,422 | 3,018,912 | 6,930,678 | 24,980,293 | 38,903,774 |

Financial Plan Notes (samples below)

¹ 2013/2014 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2015/2016 Adopted Budget is based on ordinance 17476.

³ 2015/2016 Current Budget includes no supplemental appropriations.

⁴ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 03/31/2015, using EBS report GL07920

⁵ 2015/2016 Estimated reflects updated revenue and expenditure estimates as of 03/31/2015, and the impact of any proposed, but not approved supplementals.

⁶ Outyear projections assume revenue Property Taxes Revenues as projected by OEFA at 3/31/2015.

⁷ Other fund transactions include accounting adjustments to balance to budgetary fund balance and Transfers to the Roads CIP fund.

⁸ Reserves consist of the cash flow reserve per the Road Services Division financial policies as well as a short term expenditure reserve for anticipated facility needs.

⁹ This plan was update by M. Foote on 4/22/2015.

**2015/2016 Financial Plan / 2015 Q1 Monitoring
Mental Illness & Drug Dependency Fund / 000001135**

| Category | 2013/2014 Actuals | 2015/2016 Adopted Budget ¹ | 2015/2016 Current Budget ¹ | 2015/2016 Biennial-to-date Actuals ² | 2015/2016 Estimated ³ | 2017/2018 Projected ⁴ | 2019/2020 Projected ⁴ |
|---|----------------------|---|---|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Beginning Fund Balance | \$ 23,962,347 | 14,155,784 | 16,242,383 | 16,242,383 | 16,242,383 | 16,650,191 | 28,321,639 |
| Revenues | | | | | | | |
| Local | 100,493,041 | 111,109,079 | 111,109,079 | 13,873,033 | 113,680,875 | 119,364,919 | 124,616,975 |
| Other | 139,899 | 112,336 | 112,336 | 7,530 | 112,336 | 117,953 | 123,143 |
| Total Revenues | 100,632,940 | 111,221,415 | 111,221,415 | 13,880,564 | 113,793,211 | 119,482,872 | 124,740,118 |
| Expenditures | | | | | | | |
| Wages and Benefits (51000) | (21,126,899) | (23,437,231) | (23,437,231) | (2,694,096) | (23,437,231) | (24,960,651) | (26,608,054) |
| Supplies & Capital | (103,230) | (107,668) | (107,668) | (5,612) | (107,668) | (107,668) | (107,668) |
| Services (53000) | (82,991,332) | (86,233,258) | (86,238,855) | (5,244,162) | (86,233,258) | (90,286,221) | (94,619,960) |
| Intergovernmental Services (55000) | (3,863,875) | (3,584,465) | (3,584,465) | (443,834) | (3,584,465) | (3,856,884) | (4,150,008) |
| Other Fund Transactions | | (22,781) | (22,781) | (2,029) | (22,781) | | |
| Supplantation Rampdown in 2017 ⁵ | | | | | | 11,400,000 | 11,947,200 |
| Total Expenditures | (108,337,304) | (113,385,403) | (113,391,000) | (8,389,733) | (113,385,403) | (107,811,424) | (113,538,490) |
| Estimated Underexpenditures | | | | | | | |
| Other Fund Transactions | | | | | | | |
| GAAP Adjustments | (15,600) | | | | | | |
| Ending Fund Balance | 16,242,383 | 11,991,796 | 14,072,798 | 21,733,214 | 16,650,191 | 28,321,639 | 39,523,266 |
| Reserves | | | | | | | |
| Revenue Stabilization Reserve ⁶ | (5,275,885) | (5,833,227) | (5,833,227) | (728,334) | (5,968,246) | (6,266,658) | (6,542,391) |
| Rainy Day Reserve | | | | | | | |
| New Strategy Reserve | | | | | | | |
| Expenditure Reserve(s) ⁷ | - | (3,658,569) | (3,658,569) | (3,658,568) | (7,200,125) | | |
| Total Reserves | (5,275,885) | (9,491,796) | (9,491,796) | (4,386,902) | (13,168,371) | (6,266,658) | (6,542,391) |
| Reserve Shortfall | - | - | - | - | - | - | - |
| Ending Undesignated Fund Balance | 10,966,498 | 2,500,000 | 4,581,002 | 17,346,312 | 3,481,820 | 22,054,980 | 32,980,875 |

Financial Plan Notes:

¹ The budget reflects original adopted 2015-2016 biennial budget.

² 2015/2016 BTDA Actuals reflects actual revenue and expenditure totals through March 2015.

Data were generated using March EBS report: GL_010.

³ 2015/2016 Estimated reflects actual expenditures through March 2015 and projected expenditures through December 2016.

⁴ Outyear projections were based on PSB 2015/2016 outyear assumptions for biennial budgeting and an assumption that MIDD funding continues.

⁵ In 2017 General Fund supplantation will ramp down completely and an estimated \$5.7 million per year in programs will move back to the General Fund or be eliminated.

⁶ Revenue Stabilization Reserve of 5.25% of MIDD tax receipts

⁷ Expenditure reserve of \$7.2 million includes:

- \$1 million for an IT project to integrate behavioral health IT systems
 - \$2.5 million to address uncertainties about the need for additional inpatient psychiatric bed capacity and funding
- Recommendations from the MIDD OC Fund Balance Workgroup convened in early 2015 including:
- \$2.1 million to address non-County provider inflationary adjustments
 - \$497,400 for Reception Center for Youth in Crisis
 - \$1,102,725 to restore funding for MIDD strategies previously reduced

2015/2016 Financial Plan / 2015 Q1 Monitoring
Surface Water Management Operating Fund /000001211

| Category | 2013/2014 Actuals ¹ | 2015/2016 Adopted Budget ² | 2015/2016 Current Budget ³ | 2015/2016 Biennial-to- Date Actuals ⁴ | 2015/2016 Estimated ⁵ | 2017/2018 Projected ⁶ | 2019/2020 Projected ⁶ |
|---|-----------------------------------|---|---|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Beginning Fund Balance | 1,831,773 | 5,932,693 | 8,243,227 | 8,243,227 | 8,243,227 | 2,216,559 | (4,188,043) |
| Revenues | | | | | | | |
| SWM Fees | 48,227,100 | 50,360,177 | 50,360,177 | 6,217,784 | 50,237,262 | 47,955,500 | 45,231,570 |
| General Fund | 1,584,054 | 1,700,000 | 1,700,000 | - | 1,700,000 | 1,815,600 | 1,937,245 |
| Other Revenues | 2,849,860 | 1,907,736 | 1,907,736 | 148,151 | 1,907,736 | 2,037,462 | 2,173,972 |
| Total Revenues | 52,661,014 | 53,967,913 | 53,967,913 | 6,365,935 | 53,844,998 | 51,808,562 | 49,342,787 |
| Expenditures | | | | | | | |
| Expenditures | (35,339,011) | (43,858,066) | (43,858,066) | (5,584,257) | (43,858,066) | (46,650,414) | (49,775,992) |
| CIP PAYG | (6,102,945) | (8,874,000) | (8,874,000) | - | (8,874,000) | (8,874,000) | (8,874,000) |
| Existing CIP Debt Service | (3,314,375) | (3,284,600) | (3,284,600) | (1,266,025) | (3,284,600) | (1,340,400) | (1,012,500) |
| 2014 Debt Service | (232,229) | (1,065,000) | (1,065,000) | - | (1,065,000) | (1,948,350) | (1,949,300) |
| T/T Roads | (1,000,000) | (3,390,000) | (3,390,000) | - | (3,390,000) | | |
| 2014 Appropriation for WQ Proviso | (261,000) | | | | | | |
| Total Expenditures | (46,249,560) | (60,471,666) | (60,471,666) | (6,850,282) | (60,471,666) | (58,813,164) | (61,611,792) |
| Estimated Underexpenditures | | 600,000 | 600,000 | | 600,000 | 600,000 | 600,000 |
| Other Fund Transactions | | | | | | | |
| Total Other Fund Transactions | - | - | - | - | - | - | - |
| Ending Fund Balance | 8,243,227 | 28,940 | 2,339,474 | 7,758,880 | 2,216,559 | (4,188,043) | (15,857,048) |
| Reserves⁷ | | | | | | | |
| SWM Rate Reserve | (5,425,992) | | | | | | |
| Rainy Day Reserve (30 days) | (1,874,523) | (2,378,403) | (2,378,403) | (2,378,403) | (2,378,403) | (2,450,549) | (2,567,158) |
| Roads Transfer CIP Reserve ⁸ | | | | | (2,000,000) | | |
| Total Reserves | (7,300,515) | (2,378,403) | (2,378,403) | (2,378,403) | (4,378,403) | (2,450,549) | (2,567,158) |
| Reserve Shortfall ⁹ | - | 2,349,463 | 38,929 | - | 2,161,844 | 6,638,591 | 18,424,206 |
| Ending Undesignated Fund Balance | 942,712 | - | - | 5,380,477 | - | - | - |

Financial Plan Notes

¹ 2013/2014 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2015/2016 Adopted Budget is based on ordinance 17476.

³ 2015/2016 Current Budget is based on ordinance 17476.

⁴ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 5/1/2015, using EBS report GL010.

⁵ 2015/2016 Estimated reflects updated revenue and expenditure estimates as of 5/1/2015, and the impact of any proposed, but not approved supplementals.

⁶ Outyear projections are based on the following assumptions for expenditures and revenues:

Revenues

SWM revenues include the following annexation assumptions from PSB: Klahanie 8/1/15; Duwamish/Sliver 1/1/17; North Highline 1/1/18; West Hill 1/1/19
General Fund and Other Revenues reflect inflationary increases of 6.8% in 2017/2018 and 6.7% in 2019/2020 per PSB's assumptions

Expenditures

Operating expenditures reflects inflationary increases of 6.8% in 2017/18 and 6.7% in 2019/2020 per PSB's assumptions, and reductions for North Highline, Sliver/Duwamish and West Hill annexations direct services.

CIP Debt Service on existing debt decreases at the end of 2016 to reflect retirement of 1996 SWM bond debt. Debt service on 2014 bond issuance shown as separate line and reflects interest-only financing through 2016 with full debt amortization commencing in 2017.

⁷ Reserves reflect a 30-day rainy day reserve based on annual estimated SWM fund expenditures. The remaining rate reserve is being accumulated to mitigate against future rate increases. The SWM program faces potential large revenue losses due to possible future annexations. The SWM program is also subject to possible significant cost impacts related to changes in meeting NPDES permit compliance.

⁸ Reserve to support an unfunded transfer in the SWM CIP program for an additional transfer to Road Services Fund added in the adopted CIP project budget.

2015/2016 Financial Plan / 2015 Q1 Monitoring
DPER Operating Fund / 1340 and subfunds 1341, 1345 and 1346

| Category | 2013/2014 Actuals ¹ | 2015/2016 Adopted Budget ² | 2015/2016 Current Budget ³ | 2015/2016 Biennial-to- Date Actuals ⁴ | 2015/2016 Estimated ⁵ | 2017/2018 Projected ⁶ | 2019/2020 Projected ⁶ |
|--|-----------------------------------|---|---|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Beginning Fund Balance | 2,928,768 | 3,762,920 | 1,160,044 | 1,160,044 | 1,160,044 | (48,956) | (1,173,935) |
| Revenues | | | | | | | |
| Planning & Permitting (E32510) | 23,053,978 | 26,306,000 | 26,306,000 | 2,716,644 | 25,509,000 | 27,621,300 | 29,002,365 |
| Permitting Integration (E32520) | 1,057,825 | - | - | - | - | - | - |
| General Government Services (E32530) | 3,508,525 | 4,171,448 | 4,171,448 | 409,162 | 4,194,000 | 4,338,306 | 4,511,838 |
| Abatement Services (E52500) | 182,512 | 204,224 | 204,224 | 56,886 | 200,000 | 212,393 | 220,889 |
| Total Revenues | 27,802,840 | 30,682,000 | 30,681,672 | 3,182,692 | 29,903,000 | 32,171,999 | 33,735,092 |
| Expenditures | | | | | | | |
| Planning & Permitting (E32510) | (24,292,506) | (27,267,242) | (27,267,242) | (3,086,726) | (26,175,000) | (28,357,932) | (29,492,249) |
| Permitting Integration (E32520) | (1,052,088) | - | - | - | - | - | - |
| General Government Services (E32530) | (3,481,607) | (4,171,447) | (4,171,447) | (344,823) | (4,147,000) | (4,338,305) | (4,511,837) |
| Abatement Services (E52500) | (745,363) | (193,020) | (193,020) | (43,750) | (190,000) | (200,741) | (208,770) |
| Total Expenditures | (29,571,564) | (31,632,000) | (31,631,709) | (3,475,299) | (30,512,000) | (32,896,977) | (34,212,856) |
| Estimated Underexpenditures | | | | | | | |
| Other Fund Transactions⁷ | | | | | | | |
| Receivables Discount - Permitting | | (1,131,688) | (1,131,688) | - | (400,000) | (400,000) | (200,000) |
| Receivables Discount - Abatement | | - | - | - | (200,000) | - | - |
| Total Other Fund Transactions | - | (1,131,688) | (1,131,688) | - | (600,000) | (400,000) | (200,000) |
| Ending Fund Balance | 1,160,044 | 1,681,232 | (921,681) | 867,437 | (48,956) | (1,173,935) | (1,851,699) |
| Reserves⁸ | | | | | | | |
| Expenditure Reserve (s) | | | | | | | |
| Cash Flow Reserve(s) | | | | | | | |
| Rate Stabilization Reserve(s) | | | | | | | |
| Rainy Day Reserve (45 days) | (1,497,483) | (1,680,857) | (1,680,857) | (1,613,527) | (1,613,527) | (1,748,092) | (1,818,015) |
| Total Reserves | (1,497,483) | (1,680,857) | (1,680,857) | (1,613,527) | (1,613,527) | (1,748,092) | (1,818,015) |
| Reserve Shortfall | 337,439 | - | 2,602,538 | 746,090 | 1,662,483 | 2,922,026 | 3,669,715 |
| Ending Undesignated Fund Balance | - | - | - | - | - | - | - |

Financial Plan Notes

¹ 2013/2014 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2015/2016 Adopted Budget is based on ordinance 17941.

³ 2015/2016 Current Budget includes supplemental appropriations (none at this time).

⁴ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 03/31/2015, using EBS report GL_010.

⁵ 2015/2016 Estimated reflects updated revenue and expenditure estimates as of 04/23/2015, and the impact of any proposed, but not approved supplementals.

⁶ Outyear projections assume revenue and expenditure growth of 4% and reflect the most recent budget, including the outyear impact of supplementals.

⁷ Receivable discounts reflect anticipated write-offs of amounts aged over six years. Discounted receivables and deferred revenue reduced 2013/2014 actual revenue in Permitting by approximately \$1.7 million.

⁸ Rainy day reserve is 45 days of operating expenditures in the Permitting Fund.

⁹ This plan was updated by Warren Cheney on 4/23/2015.

**2015/2016 Financial Plan / 2015 Q1 Monitoring
Public Health Operating Fund / 000001800**

| Category | 2013/2014 Actuals ¹ | 2015/2016 Adopted Budget ² | 2015/2016 Current Budget ³ | 2015/2016 Biennial-to- Date Actuals ⁴ | 2015/2016 Estimated ⁵ | 2017/2018 Projected ⁶ | 2019/2020 Projected ⁶ |
|--|-----------------------------------|---|--|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Beginning Fund Balance | \$ 8,379,048 | \$ (8,936,880) | \$ (11,727,782) | \$ (11,727,782) | \$ (11,727,782) | \$ (7,884,107) | (22,568,768) |
| Revenues | | | | | | | |
| City of Seattle | 43,520,529 | 43,522,115 | 42,722,152 | (21,903) | 42,722,115 | 45,747,306 | 48,883,367 |
| Double Budgeting OH ⁷ | 5,480 | 0 | 24 | 2,637 | 0 | 24 | 24 |
| Fees for Services | 55,857,458 | 12,729,694 | 12,729,732 | 4,302,879 | 12,729,694 | 11,778,576 | 11,778,576 |
| Grants | 97,242,873 | 98,921,911 | 98,921,928 | (2,075,429) | 98,921,911 | 99,392,614 | 104,160,745 |
| Intragovernmental | 10,662,570 | 11,001,766 | 11,001,768 | - | 11,001,766 | 11,366,388 | 11,911,665 |
| Medicaid Administration ⁸ | 7,979,687 | 10,247,528 | 10,247,512 | (8,064,036) | 8,747,528 | 8,700,280 | 8,700,280 |
| Other Revenues | 3,203,292 | 7,508,102 | 5,997,088 | (114,186) | 5,997,102 | 5,392,555 | 5,651,250 |
| Patient Generated Revenue ⁹ | 82,160,183 | 76,753,201 | 76,753,124 | 1,968,235 | 75,153,201 | 76,303,792 | 77,529,536 |
| State Flexible | 24,870,984 | 24,983,311 | 24,983,364 | 6,342,761 | 24,983,311 | 24,595,632 | 24,595,632 |
| KC General Fund Flexible | 52,392,068 | 56,400,715 | 56,400,484 | 7,244,875 | 56,400,715 | 57,767,473 | 60,538,733 |
| One time Revenues ¹⁰ | 10,400,000 | 7,100,000 | 9,411,000 | - | 9,411,000 | - | - |
| Total Revenues | \$ 388,295,123 | \$ 349,168,343 | \$ 349,168,176 | \$ 9,585,832 | \$ 346,068,343 | \$ 341,044,640 | \$ 353,749,808 |
| Expenditures | | | | | | | |
| Personnel | (234,711,920) | (194,635,306) | (194,534,824) | (23,079,378) | (193,735,306) | (203,225,945) | (217,582,635) |
| Contracts | (88,910,001) | (90,330,767) | (90,385,899) | (946,574) | (90,330,767) | (93,662,249) | (100,082,968) |
| Overhead ¹¹ | (31,426,954) | (25,736,658) | (25,745,046) | (9,036,140) | (25,736,658) | (27,491,926) | (30,309,848) |
| Facilities and Motor Vehicle | (18,736,182) | (14,580,886) | (14,583,092) | (2,381,062) | (14,580,886) | (16,251,007) | (17,916,735) |
| Supplies and Office Equipment | (4,493,168) | (4,364,066) | (4,346,220) | (345,803) | (4,364,066) | (4,314,054) | (4,521,011) |
| Medical Supplies & Pharmaceuticals | (8,845,092) | (8,316,525) | (8,295,268) | (911,036) | (8,316,525) | (8,577,723) | (8,989,220) |
| Contingencies and Contrasts ¹³ | (1,014) | 759,498 | 687,117 | - | 759,498 | 140,712 | 140,712 |
| Other Expense | (7,155,933) | (3,769,065) | (3,773,020) | (299,603) | (3,769,065) | (2,347,108) | (2,347,108) |
| One time Expenditures ¹² | (4,200,000) | (2,150,893) | (2,150,893) | - | (2,150,893) | - | - |
| Total Expenditures | \$ (398,480,264) | \$ (343,124,668) | \$ (343,127,145) | \$ (36,999,596) | \$ (342,224,668) | \$ (355,729,300) | \$ (381,608,812) |
| Estimated Underexpenditures | | | | | | | |
| Other Fund Transactions | | | | | | | |
| Journal Entry Errors | | | | | | | |
| Ending Fund Balance | (1,806,093) | (2,893,205) | (5,686,751) | (39,141,546) | (7,884,107) | (22,568,768) | (50,427,772) |
| Reserves | | | | | | | |
| Expenditure Reserves | | | | | | | |
| Environmental Health Fee Future Expenditures | (4,069,847) | - | - | - | - | - | - |
| Rainy Day Reserve | - | - | - | - | - | - | - |
| Environmental Health Rainy Day Reserve (30 day) | (5,856,799) | - | - | - | - | - | - |
| Other PH Operations Rainy Day Reserve (30 day) ¹⁴ | - | (11,789,787) | (11,789,735) | (1,227,297) | (11,752,287) | (12,317,280) | (13,280,124) |
| Total Reserves | \$ (9,926,646) | \$ (11,789,787) | \$ (11,789,735) | \$ (1,227,297) | \$ (11,752,287) | \$ (12,317,280) | \$ (13,280,124) |
| Reserve Shortfall | 11,732,739 | 14,682,992 | 17,476,486 | 40,368,842 | 19,636,394 | 34,886,048 | 63,707,896 |
| Ending Undesignated Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

2013/2014 Actuals reflect year end information from EBS and are consistent with the Budgetary Fund Balance figures published by FBOD.

2015/2016 Adopted Budget is based on ordinance 17476.

2015/2016 Current Budget reflects the Operating Budget in EBS using report GL10 as of 4/13/2015.

2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 4/13/2015, using EBS report GL10.

2015/2016 Estimated reflects updated revenue and expenditure estimates as of 04/15/2015, and the impact of any proposed, but not approved supplementals.

Outyear projections reflect the 2016 annual budget, and are adjusted by an average revenue growth rate of 1.8% per year and an average expenditure growth rate of 3.5% per year.

DPH is adjusting the Department's accounting practices regarding distribution of overhead costs. Beginning in 2015/2016, after working with PSB on financial accounting best practices, DPH will no longer double budget revenue and expenditures of overhead costs.

The 2013/2014 Estimated and the 2015/2016 Adopted Medicaid Administration Revenue has been 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.

DPH adjusted the Patient Generated Revenue (PGR) model to account for risk in the 2015/2016 Adopted Budget. The assumptions related to visits, patient mix, and payor mix were based on historical experience. The implementation of healthcare reform in 2014 has great impact on these assumptions, but because the implementation is so new, there is very little data to inform these assumptions. The impact of budget changes, including program closures, layoffs/bumping, and the uncertainty surrounding the proposed closure of PH centers during the budget process will likely impact staff productivity, resulting in an impact on revenues. In addition, staff bumping into roles for which they are less familiar will impact productivity and may impact total visits.

One time revenues includes the following adjustments:

2013/2014 Actuals: 2012 CAFR / Fin Plan Starting Balance Adjustment of \$6.4M, \$1M in State Flexible Funds Previously sent to the wrong County, \$2M of KC General Fund in 2014 for Facility Renovation and move cost, and \$1M of 2014 KC General Funds from KC MAC Reserve.

2015/2016 Adopted Budget: \$6M in anticipated property sales and \$1.1M in additional General Fund for employee separation costs

2015/2016 Adopted Current Budget: \$6M in anticipated property sales, \$1.1M in additional General Fund for employee separation costs, and \$2.4M in partner funding for the Public Health Clinics and DPH programs.

Overhead includes King County Overhead, Technology, and DPH Administrative Overhead, and includes the distribution of the costs spread to other Funds including the Environmental Health (0000018500), EMS Levy (0000011900), Jail Health Services in the General Fund (000000010) and MIDD Fund (000001135).

One time expenditures includes the following adjustments:

2013/2014 Estimated: \$4.2M for Clinic Remodel and Relocation Costs

2015/2016 Adopted/Current Modified: \$2.2M in program elimination and employee separation costs.

DPH is reviewing all options to increase baseline revenue beginning in 2016. Without additional Revenue, DPH will be forced to look at additional baseline expenditure reductions to meet appropriation levels.

The Rainy day reserve was calculated as one months expenditures less One Time Expenses and KC General Fund.

This plan was update by Chris McGowan on 5/1/2015.

**2015/2016 Financial Plan / 2015 Q1 Monitoring
Employment and Education Resources (EER) Fund /000002240**

| Category | 2013/2014 Actuals ¹ | 2015/2016 Adopted Budget ² | 2015/2016 Current Budget | 2015/2016 Biennial-to- Date Actuals ³ | 2015/2016 Estimated ⁴ | 2017/2018 Projected ⁵ | 2019/2020 Projected ⁵ |
|--|-----------------------------------|---|-----------------------------|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Beginning Fund Balance | 977,472 | 534,052 | 1,452,854 | 1,452,854 | 1,452,854 | (137,800) | (1,472,187) |
| Revenues | | | | | | | |
| Federal | 7,641,361 | 8,453,985 | 8,453,985 | 429,417 | 6,885,343 | 8,453,894 | 8,978,132 |
| State ⁶ | 1,312,755 | 1,793,572 | 1,793,572 | 184,943 | 2,635,314 | 1,890,425 | 1,904,773 |
| Local | | | | | | | |
| General Fund | 1,392,500 | 6,827,594 | 6,827,594 | | 7,616,210 | 7,196,284 | 7,250,905 |
| Intergovernmental | | | | (4,902) | | | |
| Interfund Transfers | 11,244,885 | 5,091,707 | 5,091,707 | | 3,575,624 | 4,974,976 | 5,012,737 |
| Other | 558,397 | 265,632 | 265,632 | | 115,432 | 279,976 | 282,101 |
| Total Revenues | 22,149,898 | 22,432,490 | 22,432,490 | 609,457 | 20,827,923 | 22,795,555 | 23,428,648 |
| Expenditures | | | | | | | |
| Salaries, Wages & benefits | (8,913,936) | (8,530,525) | (8,530,525) | (1,037,887) | (8,356,084) | (9,093,540) | (9,153,253) |
| Supplies and Other | (106,716) | (690,828) | (690,828) | (54,796) | (586,484) | (728,133) | (733,659) |
| Central Rates | (3,948,256) | (4,350,042) | (4,350,042) | (423,296) | (4,582,901) | (4,706,745) | (4,706,745) |
| Contracted Services | (7,285,069) | (7,241,381) | (7,241,381) | 45,694 | (7,374,154) | (7,632,416) | (7,690,347) |
| Participant Costs | (1,420,537) | (1,868,224) | (1,868,224) | (86,974) | (1,518,954) | (1,969,108) | (1,984,054) |
| Total Expenditures | (21,674,516) | (22,681,000) | (22,681,000) | (1,557,259) | (22,418,577) | (24,129,942) | (24,268,058) |
| Estimated Underexpenditures | | | | | | | |
| Other Fund Transactions | | | | | | | |
| Total Other Fund Transactions | - | - | - | - | - | - | - |
| Ending Fund Balance | 1,452,854 | 285,542 | 1,204,344 | 505,052 | (137,800) | (1,472,187) | (2,311,597) |
| Reserves | | | | | | | |
| Reserve for encumbrances/Committed Projects ⁷ | | (285,808) | (285,808) | | | | |
| Cash Flow Reserve(s) | | | | | | | |
| Rate Stabilization Reserve(s) | | | | | | | |
| Rainy Day Reserve (30 days) ⁸ | (903,105) | (945,042) | (945,042) | (64,886) | (934,107) | (1,005,414) | (1,011,169) |
| Total Reserves | (903,105) | (1,230,850) | (1,230,850) | (64,886) | (934,107) | (1,005,414) | (1,011,169) |
| Reserve Shortfall | - | 945,308 | 26,506 | - | 1,071,908 | 2,477,601 | 3,322,766 |
| Ending Undesignated Fund Balance | 549,749 | - | - | 440,167 | - | - | - |

Financial Plan Notes:

¹ 2013/2014 Actuals reflect year end information from EBS GL010 December 31, 2014 .

² 2015/2016 Adopted Budget is based on ordinance 17476.

³ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of March 31, 2015, using EBS report GL010 April 2, 2015.

⁴ 2015/2016 Estimated reflects updated revenue and expenditure estimates as of March 31, 2015.

⁵ Outyear projections are based on 2015/2016 financial planning assumptions from the PSB SharePoint site.

⁶ Included in State revenues are the revenues from local state community colleges.

⁷ Funding for Dislocated Worker Program was put out for RFP by the local Workforce Development Council (WDC) in August 2014 and King County was not selected as the winner. This reserve will be used to backfill the loss of DWK funding that was allocated for costs associated with the operation of WorkSource Renton.

⁸ Rainy Day Reserve is calculated based on 30 days of total expenditures.

2015/2016 Financial Plan / 2015 Q1 Monitoring
Public Transportation Fund / 4641,3641,4642,8430

| Category | 2013/2014 Actuals ¹ | 2015/2016 Adopted Budget ² | 2015/2016 Current Budget ³ | 2015/2016 Biennial-to-Date Actuals ⁴ | 2015/2016 Estimated ⁵ | 2017/2018 Projected ⁶ | 2019/2020 Projected ⁶ |
|--|-----------------------------------|--|--|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Beginning Fund Balance | 410,591,530 | 514,743,680 | 559,727,168 | 559,727,168 | 559,727,168 | 410,382,099 | 412,139,095 |
| Revenues | | | | | | | |
| Fares (Bus, ACC, VP, SLU) | 307,610,147 | 300,516,981 | 300,516,981 | 27,228,209 | 300,517,072 | 309,728,676 | 334,140,003 |
| Other Operations (Bus, ACC, VP, SLU) | 34,271,902 | 40,926,680 | 40,926,680 | 2,510,404 | 40,840,852 | 43,672,938 | 45,927,275 |
| Sales Tax | 910,692,887 | 1,017,625,331 | 1,017,625,331 | 126,955,830 | 1,063,692,587 | 1,115,739,567 | 1,200,222,126 |
| Property Tax | 48,939,276 | 53,049,702 | 53,049,702 | 1,478,554 | 53,186,983 | 56,015,875 | 58,935,013 |
| Congestion Relief Charge | 42,776,640 | 0 | - | 2,333 | - | - | - |
| Interest Income | 4,621,681 | 7,853,022 | 7,853,022 | 402,413 | 8,267,873 | 14,098,049 | 32,404,472 |
| Grants | 144,714,511 | 288,191,789 | 288,191,789 | (1,671,563) | 277,201,129 | 84,006,611 | 132,500,726 |
| Sound Transit Payments | 156,775,611 | 179,822,558 | 179,822,558 | 15,942,143 | 179,627,267 | 195,229,796 | 201,998,872 |
| Support of Other KC Divisions | 3,683,370 | 4,262,102 | 4,262,102 | 119,424 | 4,262,102 | 4,484,101 | 4,697,804 |
| Miscellaneous | 47,480,119 | 36,938,621 | 36,938,621 | 2,752,485 | 36,938,621 | 20,742,314 | 24,116,995 |
| Total Revenues | 1,701,566,144 | 1,929,186,787 | 1,929,186,787 | 175,720,232 | 1,964,534,487 | 1,843,717,928 | 2,034,943,285 |
| Expenditures | | | | | | | |
| Transit | (1,310,651,312) | (1,397,865,236) | (1,397,865,236) | (139,862,526) | (1,386,566,926) | (1,481,905,005) | (1,586,759,367) |
| Transit Administration | (10,056,667) | (11,291,411) | (11,291,411) | (1,268,761) | (11,291,411) | (12,008,473) | (12,677,585) |
| Capital | (228,069,123) | (685,248,732) | (685,248,732) | (24,709,182) | (689,052,918) | (321,776,119) | (304,792,518) |
| Debt Service | (31,423,730) | (31,409,539) | (31,409,539) | (7,852,385) | (31,409,539) | (31,400,722) | (22,396,747) |
| Estimated Underexpenditures | | | | | | | |
| Operating Program | 0 | 7,045,783 | 7,045,783 | - | 6,989,292 | 7,469,567 | 7,997,185 |
| Capital Program | 0 | (16,211,388) | (16,211,388) | - | (16,211,388) | 9,792,223 | (2,209,367) |
| Total Expenditures | (1,580,200,832) | (2,125,814,918) | (2,125,814,918) | (173,692,855) | (2,118,320,794) | (1,847,090,318) | (1,926,626,217) |
| Estimated Underexpenditures | | | | | | | |
| Other Fund Transactions⁷ | | | | | | | |
| Debt Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 15,000,000 |
| Misc Balance Adjustments | 27,770,327 | 4,441,237 | 4,441,237 | 0 | 4,441,237 | 5,129,386 | 2,607,606 |
| Total Other Fund Transactions | 27,770,327 | 4,441,237 | 4,441,237 | - | 4,441,237 | 5,129,386 | 17,607,606 |
| Ending Fund Balance | 559,727,168 | 322,556,786 | 367,540,274 | 561,754,546 | 410,382,099 | 412,139,095 | 538,063,769 |
| Reserves⁸ | | | | | | | |
| Operating Ending Target Requirement | (54,775,377) | (58,064,371) | (58,064,371) | (58,064,371) | (58,002,269) | (62,458,512) | (66,887,043) |
| Revenue Stabilization Reserve | (232,984,279) | (122,568,023) | (167,551,511) | (361,765,782) | (210,455,437) | (152,181,064) | (278,441,330) |
| Capital Ending Target Requirement | (170,879,053) | (97,000,000) | (97,000,000) | (97,000,000) | (97,000,000) | (108,000,000) | (77,000,000) |
| RFRF Ending Target Requirement | (84,727,011) | (27,945,273) | (27,945,273) | (27,945,273) | (27,945,273) | (71,499,661) | (110,219,762) |
| Bond Ending Reserve Requirement | (16,361,448) | (16,979,120) | (16,979,120) | (16,979,120) | (16,979,120) | (17,999,858) | (5,515,635) |
| Total Reserves | (559,727,168) | (322,556,787) | (367,540,275) | (561,754,546) | (410,382,099) | (412,139,095) | (538,063,769) |
| Reserve Shortfall | - | - | - | - | - | - | - |
| Ending Undesignated Fund Balance | - | - | - | - | - | - | - |

Financial Plan Notes (samples below)

¹ 2013/2014 Actuals reflect year end information from EBS for all Transit Funds and are consistent with the Budgetary Fund Balance figures published by FBOD.

² 2015/2016 Adopted Budget is based on ordinance 17476.

³ 2015/2016 Current Budget includes anticipated supplemental appropriations except City of Seattle service per Prop 1.

⁴ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 3/31/2015.

⁵ 2015/2016 Estimated reflects updated revenue and expenditure estimates as of 3/31/2015.

⁶ 2015/16 Estimated does not include the anticipated costs and revenues associated with the City of Seattle service per Prop 1.

⁷ Outyear projections assume revenue and expenditure growth per the 2015 March OEFA forecast and reflect the most recent budget.

⁸ Other fund transactions include accounting adjustments to balance to budgetary fund balance and anticipated Debt proceeds.

⁹ Reserve and ending target requirements are per the adopted Metro Transit Fund Management Policies.

2015/2016 Financial Plan / 2015 Q1 Monitoring
Employee Benefits / 000005500

| Category | 2013/2014 Actuals¹ | 2015/2016 Adopted Budget² | 2015/2016 Current Budget³ | 2015/2016 Biennial-to- Date Actuals⁴ | 2015/2016 Estimated⁵ | 2017/2018 Estimated⁵ | 2019/2020 Projected⁶ |
|---|--|---|---|--|--|--|--|
| Beginning Fund Balance | 61,366,088 | 61,734,595 | 68,289,808 | 68,289,808 | 68,289,808 | 66,327,277 | 47,245,723 |
| Revenues | | | | | | | |
| Flexrate Recovery | 413,815,254 | 453,356,848 | 453,356,848 | 55,396,545 | 443,739,960 | 480,015,408 | 518,416,641 |
| Interest Revenue | 807,134 | 805,696 | 805,696 | 44,023 | 928,625 | 1,653,749 | 1,703,361 |
| Other Non-Flexrate Revenue | 34,382,578 | 43,574,097 | 43,574,097 | 3,787,115 | 43,385,380 | 47,919,278 | 50,794,435 |
| Flexrate Rebate | (3,000,000) | | | | | | |
| Unrealized Gains & Settlements | 653,475 | | | | | | |
| Total Revenues | 446,658,441 | 497,736,641 | 497,736,641 | 59,227,683 | 488,053,965 | 529,588,435 | 570,914,437 |
| Expenditures | | | | | | | |
| Insurance Claims | (431,080,626) | (494,572,243) | (494,572,243) | (49,945,254) | (479,687,090) | (538,817,349) | (603,475,431) |
| Benefits Administration | (8,654,097) | (10,007,174) | (10,007,174) | (1,350,382) | (10,329,406) | (9,852,640) | (10,443,798) |
| Reserve/Contingency | 0 | (22,965,846) | (22,965,846) | 0 | 0 | (26,940,867) | (30,173,772) |
| Total Expenditures | (439,734,723) | (527,545,263) | (527,545,263) | (51,295,636) | (490,016,496) | (575,610,856) | (644,093,000) |
| Estimated Underexpenditures | 0 | 22,965,846 | 22,965,846 | 0 | 0 | 26,940,867 | 30,173,772 |
| Other Fund Transactions | | | | | | | |
| Total Other Fund Transactions | - | - | - | - | - | - | - |
| Ending Fund Balance | 68,289,806 | 54,891,819 | 61,447,032 | 76,221,855 | 66,327,277 | 47,245,723 | 4,240,931 |
| Reserves | | | | | | | |
| Expenditure Reserves ⁷ | (18,541,000) | (19,586,680) | (19,586,680) | (21,122,000) | (21,122,000) | (23,957,100) | (26,831,953) |
| JLMIC PFR | (35,255,842) | (29,965,956) | (29,965,956) | (39,744,683) | (39,744,683) | (32,382,467) | - |
| ATU PFR | (7,777,950) | (1,950,811) | (1,950,811) | (1,561,399) | (1,561,399) | - | - |
| Rainy Day Reserve ⁸ | (6,715,014) | (3,388,372) | (9,943,585) | (13,793,773) | (3,899,195) | | |
| Total Reserves | (68,289,806) | (54,891,819) | (61,447,032) | (76,221,855) | (66,327,277) | (56,339,567) | (26,831,953) |
| Reserve Shortfall | - | - | - | - | - | 9,093,844 | 22,591,021 |
| Ending Undesignated Fund Balance | - | - | - | - | - | - | - |

Financial Plan Notes

¹ 2013/2014 Actuals reflect year end information from EBS.

² 2015/2016 Adopted Budget is based on ordinance 17941.

³ 2015/2016 Current Budget includes supplemental appropriations (none approved to-date).

⁴ 2015/2016 Biennial-to-Date Actuals reflects actual revenues and expenditures as of 03/31/2015, using EBS report gl33.

⁵ Based on Mercer projections for claims; admin budget for admin expenses 2015

⁶ 2019/2020 projections assume annual claim expenditure growth of 6%.

⁷ Expenditure Reserves reflect actuary-projected claim settlement reserves (Incurred but not Reported)

⁸ Rainy Day Reserves reflect amounts dedicated for ongoing labor negotiations.

| | Decision Package Final Adopted Final YearTotal FY15 EMPLOYEE BENEFITS (EN_A42900) | Decision Package Final Adopted Final YearTotal FY16 EMPLOYEE BENEFITS (EN_A42900) |
|--------------|--|--|
| Expenditures | 258,518,513 | 269,026,752 |
| Revenues | 243,862,628 | 253,874,014 |

527,545,265

497,736,642

King County Operating and Capital Funds
1st Quarter Report 2015

| Fund | Fund Description | | 2015/2016 Budget (per EBS G/L) | Q1 2015 Actuals Per EBS G/L | % of Budget (12.5% benchmark) |
|-------------|---------------------------------------|---------|---|--|--|
| 000000010 | CURRENT EXPENSE SUB-FUND | Expense | \$ 1,491,286,484 | \$ 181,065,938 | 12.1% |
| | | Revenue | \$ 1,479,029,798 | \$ 89,639,199 | 6.1% |
| 000000016 | INMATE WELFARE FUND | Expense | \$ 3,992,906 | \$ 108,386 | 2.7% |
| | | Revenue | \$ 2,044,940 | \$ 156,394 | 7.6% |
| 000001030 | COUNTY ROAD FUND | Expense | \$ 209,333,654 | \$ 12,152,987 | 5.8% |
| | | Revenue | \$ 201,342,882 | \$ 8,132,588 | 4.0% |
| 000001040 | SW POST CLOSURE LF MAINT | Expense | \$ 4,834,390 | \$ 208,342 | 4.3% |
| | | Revenue | \$ 22,030 | \$ 14,705 | 66.7% |
| 000001060 | VETERANS RELIEF | Expense | \$ 6,341,658 | \$ 389,523 | 6.1% |
| | | Revenue | \$ 6,092,308 | \$ 143,519 | 2.4% |
| 000001070 | DEVELOPMENTAL DISABILITY | Expense | \$ 60,904,451 | \$ 4,632,833 | 7.6% |
| | | Revenue | \$ 59,075,586 | \$ 2,254,824 | 3.8% |
| 000001080 | DCHS ADMINISTRATION | Expense | \$ 10,735,495 | \$ 1,260,440 | 11.7% |
| | | Revenue | \$ 10,471,294 | \$ 1,939,667 | 18.5% |
| 000001090 | RECORDER'S O & M FUND | Expense | \$ 4,442,771 | \$ 329,730 | 7.4% |
| | | Revenue | \$ 3,219,138 | \$ 284,035 | 8.8% |
| 000001110 | EMERGENCY TELEPHONE E911 | Expense | \$ 59,536,073 | \$ 2,448,492 | 4.1% |
| | | Revenue | \$ 49,337,636 | \$ 5,794,393 | 11.7% |
| 000001120 | MENTAL HEALTH | Expense | \$ 421,280,544 | \$ 35,850,304 | 8.5% |
| | | Revenue | \$ 417,944,922 | \$ 51,938,543 | 12.4% |
| 000001135 | MIDD | Expense | \$ 113,385,405 | \$ 8,389,733 | 7.4% |
| | | Revenue | \$ 111,221,426 | \$ 13,880,564 | 12.5% |
| 000001141 | VETERANS AND FAMILY LEVY | Expense | \$ 17,719,090 | \$ 525,558 | 3.0% |
| | | Revenue | \$ 17,792,956 | \$ 456,422 | 2.6% |
| 000001142 | HUMAN SERVICES LEVY | Expense | \$ 17,707,126 | \$ 227,258 | 1.3% |
| | | Revenue | \$ 17,691,228 | \$ 451,470 | 2.6% |
| 000001170 | ARTS & CULTURAL DEV FUND | Expense | \$ 23,511,336 | \$ 493,452 | 2.1% |
| | | Revenue | \$ 23,511,336 | \$ 493,475 | 2.1% |
| 000001190 | EMERGENCY MEDICAL SERVICE | Expense | \$ 149,615,768 | \$ 7,252,339 | 4.8% |
| | | Revenue | \$ 147,981,992 | \$ 3,692,017 | 2.5% |
| 000001210 | SHARED SERVICES FUND | Expense | \$ 67,740,602 | \$ 7,383,283 | 10.9% |
| | | Revenue | \$ 67,904,742 | \$ 3,062,522 | 4.5% |
| 000001211 | SURFACE WATER MGT FUND | Expense | \$ 60,471,733 | \$ 3,829,420 | 6.3% |
| | | Revenue | \$ 53,967,916 | \$ 2,630,700 | 4.9% |
| 000001220 | AUTO FINGERPRINT IDENT FD | Expense | \$ 35,649,052 | \$ 3,950,278 | 11.1% |
| | | Revenue | \$ 40,347,210 | \$ 1,029,314 | 2.6% |
| 000001260 | ALCOHOLISM/SUBSTANCE ABSE | Expense | \$ 65,674,212 | \$ 2,530,086 | 3.9% |
| | | Revenue | \$ 64,171,704 | \$ 1,004,266 | 1.6% |
| 000001280 | LOCAL HAZARDOUS WASTE FD | Expense | \$ 36,398,688 | \$ 35,950 | 0.1% |
| | | Revenue | \$ 30,907,596 | \$ 475,529 | 1.5% |
| 000001290 | YTH SPORTS FAC GRANT FUND & ENDOWMENT | Expense | \$ 2,024,718 | \$ 198,344 | 9.8% |
| | | Revenue | \$ 1,765,231 | \$ 159,616 | 9.0% |
| 000001311 | NOXIOUS WEED CONTROL | Expense | \$ 5,140,411 | \$ 384,770 | 7.5% |
| | | Revenue | \$ 4,883,576 | \$ 157,097 | 3.2% |
| 000001340 | DEPT OF PERMITTING & ENV REVIEW | Expense | \$ 27,267,237 | \$ 3,149,317 | 11.5% |
| | | Revenue | \$ 26,122,992 | \$ 2,716,644 | 10.4% |
| 000001341 | DPER ABATEMENT SUBFUND | Expense | \$ 193,028 | \$ 43,750 | 22.7% |
| | | Revenue | \$ 204,224 | \$ 56,886 | 27.9% |
| 000001345 | DPER PERMITTING INTEGRATION | Expense | \$ - | \$ (9,599) | |
| | | Revenue | \$ - | \$ 3 | |
| 000001346 | DPER GENERAL PUBLIC SERVICES | Expense | \$ 4,171,481 | \$ 352,181 | 8.4% |
| | | Revenue | \$ 4,171,422 | \$ 409,162 | 9.8% |
| 000001381 | PRKS TRUST & CONTRIBUTION | Revenue | \$ - | \$ 86,785 | |
| 000001396 | RISK ABATEMENT/2006 FUND | Revenue | \$ - | \$ 25,327 | |
| 000001411 | RAINY DAY RESERVE FUND | Revenue | \$ - | \$ 17,479 | |
| 000001415 | PARKING FACILITIES | Expense | \$ 5,741,616 | \$ 473,771 | 8.3% |
| | | Revenue | \$ 5,741,652 | \$ 324,087 | 5.6% |
| 000001421 | CHILD & FAM SVC FUND | Expense | \$ 10,500,263 | \$ 747,484 | 7.1% |
| | | Revenue | \$ 9,772,560 | \$ 36,668 | 0.4% |
| 000001431 | ANIMAL SERVICES FND | Expense | \$ 14,302,854 | \$ 1,271,357 | 8.9% |
| | | Revenue | \$ 14,007,916 | \$ 641,554 | 4.6% |
| 000001432 | ANIMAL BEQUEST FND | Expense | \$ 280,000 | \$ - | 0.0% |
| | | Revenue | \$ 200,008 | \$ 351 | 0.2% |
| 000001451 | PARKS OPERATING LEVY | Expense | \$ 79,531,604 | \$ 7,371,488 | 9.3% |
| | | Revenue | \$ 83,075,731 | \$ 1,603,785 | 1.9% |
| 000001452 | OS TRAILS & ZOO LEVY SUBF | Expense | \$ 398,588 | \$ - | 0.0% |
| | | Revenue | \$ 151,302 | \$ 8,474 | 5.6% |
| 000001453 | PARKS OPEN SPACE AND TRAILS LEVY | Expense | \$ 133,947,726 | \$ 39,243 | 0.0% |
| | | Revenue | \$ 132,680,482 | \$ 3,640,890 | 2.7% |

King County Operating and Capital Funds
1st Quarter Report 2015

| Fund | Fund Description | | 2015/2016 Budget (per EBS G/L) | Q1 2015 Actuals Per EBS G/L | % of Budget (12.5% benchmark) |
|-------------|---------------------------|---------|---|--|--|
| 000001471 | HISTORCL PRSRVTN & H PRGM | Expense | \$ 967,544 | \$ - | 0.0% |
| | | Revenue | \$ 919,472 | \$ 113,793 | 12.4% |
| 000001561 | KC FLD CNTRL OPR CONTRACT | Expense | \$ 119,083,988 | \$ 1,456,657 | 1.2% |
| | | Revenue | \$ 119,058,996 | \$ (765,422) | -0.6% |
| 000001800 | PUBLIC HEALTH | Expense | \$ 343,127,145 | \$ 33,580,281 | 9.8% |
| | | Revenue | \$ 349,168,176 | \$ 10,431,269 | 3.0% |
| 000001820 | INTERCOUNTY RIVER IMPROV | Expense | \$ 100,000 | \$ - | 0.0% |
| | | Revenue | \$ 100,000 | \$ 2,612 | 2.6% |
| 000001850 | ENVIRONMENTAL HEALTH FUND | Expense | \$ 46,594,108 | \$ 3,833,854 | 8.2% |
| | | Revenue | \$ 48,237,072 | \$ 5,802,907 | 12.0% |
| 000002140 | GRANTS FUND | Expense | \$ 31,252,540 | \$ 1,470,770 | 4.7% |
| | | Revenue | \$ 31,252,854 | \$ 995,038 | 3.2% |
| 000002169 | WA ARCHIVES LOC REC GRANT | Expense | \$ 201,708 | \$ - | 0.0% |
| | | Revenue | \$ 201,708 | \$ - | 0.0% |
| 000002240 | WORK TRAINING PROGRAM | Expense | \$ 22,680,825 | \$ 1,557,259 | 6.9% |
| | | Revenue | \$ 22,432,464 | \$ 609,457 | 2.7% |
| 000002460 | FED HOUSNG & COMM DEV FND | Expense | \$ 35,152,924 | \$ 2,600,563 | 7.4% |
| | | Revenue | \$ 35,152,982 | \$ 2,123,975 | 6.0% |
| 000002461 | KC SMALL BUSINESS LOAN PG | Revenue | \$ - | \$ 0 | |
| 000002462 | CDBG GREENBRIDGE LN REPAY | Expense | \$ - | \$ 66,836 | |
| 000002463 | HOUSING OPPORTUNITY LOANS | Expense | \$ - | \$ 15,198 | |
| | | Revenue | \$ - | \$ 1,000 | |
| 000002464 | HOUSING OPPORTUNITY FUND | Expense | \$ 63,996,130 | \$ 2,158,844 | 3.4% |
| | | Revenue | \$ 30,669,867 | \$ 5,032,567 | 16.4% |
| 000004040 | SOLID WASTE OPERATING | Expense | \$ 233,697,314 | \$ 22,027,934 | 9.4% |
| | | Revenue | \$ 225,187,260 | \$ 25,577,784 | 11.4% |
| 000004290 | AIRPORT | Expense | \$ 37,886,397 | \$ 3,532,133 | 9.3% |
| | | Revenue | \$ 36,260,218 | \$ 5,380,413 | 14.8% |
| 000004501 | RADIO COMM OPRNG FND | Expense | \$ 9,103,001 | \$ 853,186 | 9.4% |
| | | Revenue | \$ 7,786,452 | \$ 808,732 | 10.4% |
| 000004503 | RCS COMMON EQPT MAINT SUB | Revenue | \$ - | \$ 30,770 | |
| 000004531 | I-NET OPERATING | Expense | \$ 4,883,030 | \$ 1,063,644 | 21.8% |
| | | Revenue | \$ 5,497,296 | \$ 603,235 | 11.0% |
| 000004591 | MARINE OPERATING FUND | Expense | \$ 14,199,137 | \$ 837,240 | 5.9% |
| | | Revenue | \$ 7,921,180 | \$ 451,240 | 5.7% |
| 000004611 | WATER QUALITY OPERATING | Expense | \$ 276,483,369 | \$ 113,178,070 | 40.9% |
| | | Revenue | \$ 873,913,420 | \$ 110,729,844 | 12.7% |
| 000004641 | PUBLIC TRANSPORTATION OP | Expense | \$ 1,409,157,306 | \$ 142,975,224 | 10.1% |
| | | Revenue | \$ 1,496,443,950 | \$ 152,969,792 | 10.2% |
| 000004642 | TRANS REV FLEET REPLACE | Expense | \$ 329,367,192 | \$ - | 0.0% |
| | | Revenue | \$ 147,889,934 | \$ 17,913,918 | 12.1% |
| 000005420 | SAFETY & WORKERS' COMP | Expense | \$ 73,808,591 | \$ 4,455,376 | 6.0% |
| | | Revenue | \$ 55,847,562 | \$ 6,870,622 | 12.3% |
| 000005441 | WWTR EQ RNT&RVLVG FD | Expense | \$ 4,723,808 | \$ 737,798 | 15.6% |
| | | Revenue | \$ 6,731,610 | \$ 924,459 | 13.7% |
| 000005450 | FINANCE & BUS OPERATIONS | Expense | \$ 58,708,116 | \$ 6,213,475 | 10.6% |
| | | Revenue | \$ 55,016,990 | \$ 6,289,116 | 11.4% |
| 000005481 | KING COUNTY GIS FUND | Expense | \$ 14,654,212 | \$ 1,253,711 | 8.6% |
| | | Revenue | \$ 14,010,148 | \$ 1,215,529 | 8.7% |
| 000005490 | BUSINESS RESOURCE CENTER | Expense | \$ 26,661,391 | \$ 3,989,251 | 15.0% |
| | | Revenue | \$ 33,235,210 | \$ 4,132,087 | 12.4% |
| 000005500 | EMPLOYEE BENEFITS PROGRAM | Expense | \$ 527,545,235 | \$ 51,295,636 | 9.7% |
| | | Revenue | \$ 497,736,718 | \$ 59,227,683 | 11.9% |
| 000005511 | FACILITIES MANAGEMENT SUB | Expense | \$ 97,954,559 | \$ 10,661,438 | 10.9% |
| | | Revenue | \$ 97,349,246 | \$ 11,273,677 | 11.6% |
| 000005520 | INSURANCE | Expense | \$ 66,752,249 | \$ 3,247,570 | 4.9% |
| | | Revenue | \$ 63,050,614 | \$ 70,384 | 0.1% |
| 000005531 | DATA PROCESSING SERVICES | Expense | \$ 176,761,336 | \$ 21,768,713 | 12.3% |
| | | Revenue | \$ 170,822,902 | \$ 21,303,632 | 12.5% |
| 000005570 | PUBLIC WORKS EQUIP RENTAL | Expense | \$ 24,289,795 | \$ 2,977,238 | 12.3% |
| | | Revenue | \$ 22,015,388 | \$ 3,218,557 | 14.6% |
| 000005580 | MOTOR POOL EQUIP RENTAL | Expense | \$ 29,023,372 | \$ 3,823,136 | 13.2% |
| | | Revenue | \$ 26,744,644 | \$ 3,611,232 | 13.5% |
| 000008400 | LIMITED G O BOND REDEMPT. | Expense | \$ 247,547,872 | \$ 31,788,362 | 12.8% |
| | | Revenue | \$ 207,453,042 | \$ 34,089,059 | 16.4% |
| 000008401 | CONSERV FUTURES LEVY CLG. | Revenue | \$ - | \$ (4,630,529) | |
| 000008405 | PFD LTD G O BND REDMPTN | Revenue | \$ - | \$ 22,362 | |
| 000008407 | HUD SEC 108 LOAN REPAYMNT | Expense | \$ 886,554 | \$ 66,836 | 7.5% |
| | | Revenue | \$ 1,417,132 | \$ 66,836 | 4.7% |

King County Operating and Capital Funds
1st Quarter Report 2015

| Fund | Fund Description | | 2015/2016 Budget (per EBS G/L) | Q1 2015 Actuals Per EBS G/L | % of Budget (12.5% benchmark) |
|-------------|----------------------------------|---------|---|--|--|
| 000008430 | PUBLIC TRANSPORTATION BONDS | Expense | \$ 30,810,584 | \$ - | 0.0% |
| | | Revenue | \$ 31,625,780 | \$ 3,825,092 | 12.1% |
| 000008500 | UNLIMITED G O BOND REDEM. | Expense | \$ 34,040,656 | \$ - | 0.0% |
| | | Revenue | \$ 28,541,548 | \$ 604,365 | 2.1% |
| 000008920 | WATER QUALITY REV BOND | Expense | \$ 494,821,174 | \$ 162,866,701 | 32.9% |
| | | Revenue | \$ - | \$ 35,823 | |
| 000008921 | WASTEWATER REVENUE BOND RESERVES | Expense | \$ - | \$ (167,790,314) | |
| | | Revenue | \$ - | \$ (73,791) | |
| 000008922 | WASTEWATER STATE LOAN RESERVES | Expense | \$ - | \$ (8,523,998) | |
| | | Revenue | \$ - | \$ (3,665) | |
| 000003151 | CONSERV FUTURES SUB-FUND | Expense | \$ - | \$ 639,498 | |
| | | Revenue | \$ - | \$ 540,065 | |
| 000003160 | FMD-PARKS,REC,OPEN SPACE | Expense | \$ - | \$ 396,177 | |
| | | Revenue | \$ - | \$ 72,636 | |
| 000003292 | SWM CIP NON-BOND SUBFUND | Expense | \$ - | \$ 1,512,777 | |
| | | Revenue | \$ - | \$ (11,119) | |
| 000003296 | SWM GO BONDS 2014 | Expense | \$ - | \$ 11,848 | |
| | | Revenue | \$ - | \$ 26,589 | |
| 000003310 | LONG-TERM LEASES | Expense | \$ - | \$ 12,108,752 | |
| | | Revenue | \$ - | \$ 11,112,277 | |
| 000003350 | YOUTH SRVS FACILTS CONST | Expense | \$ - | \$ 100,703 | |
| | | Revenue | \$ - | \$ 1,228,295 | |
| 000003380 | AIRPORT CONSTRUCTION | Expense | \$ - | \$ 811,011 | |
| | | Revenue | \$ - | \$ 1,044,616 | |
| 000003403 | URBAN RESTOR & HBTAT RSTR | Expense | \$ - | \$ 709 | |
| | | Revenue | \$ - | \$ 589 | |
| 000003421 | MJR MNTNCE RSRV SUB-FUND | Expense | \$ - | \$ 2,539,272 | |
| | | Revenue | \$ - | \$ 2,367,095 | |
| 000003426 | 2012 GO BONDS-MMR SUBFUND | Expense | \$ - | \$ 994,223 | |
| | | Revenue | \$ - | \$ 594 | |
| 000003461 | REGIONAL JUST CTR PRJCTS | Expense | \$ - | \$ 5,424 | |
| | | Revenue | \$ - | \$ 918 | |
| 000003473 | RADIO COMM SRVS CIP FUND | Expense | \$ - | \$ 325,372 | |
| | | Revenue | \$ - | \$ 109,022 | |
| 000003490 | FMD-PARKS FACILITY REHAB | Expense | \$ - | \$ (28,877) | |
| | | Revenue | \$ - | \$ 149,136 | |
| 000003521 | OS KC BOND FUNDED SUBFUND | Revenue | \$ - | \$ 238 | |
| 000003522 | OS KC NON BND FND SUBFUND | Expense | \$ - | \$ 630,914 | |
| | | Revenue | \$ - | \$ (12,936) | |
| 000003571 | KC FLD CNTRL CAP CONTRACT | Expense | \$ - | \$ 1,099,970 | |
| | | Revenue | \$ - | \$ (5,180,566) | |
| 000003581 | PARKS CAPITAL FUND | Expense | \$ - | \$ 17,007,755 | |
| | | Revenue | \$ - | \$ 617,912 | |
| 000003591 | KC MARINE CONST | Expense | \$ - | \$ 1,584,875 | |
| | | Revenue | \$ - | \$ 586,849 | |
| 000003611 | WATER QUALITY CONST-UNRES | Expense | \$ - | \$ 31,792,148 | |
| | | Revenue | \$ - | \$ 116,027 | |
| 000003641 | PUBLIC TRANS CONST-UNREST | Expense | \$ - | \$ 54,966,046 | |
| | | Revenue | \$ - | \$ 1,011,430 | |
| 000003672 | ENVIRONMENTAL RESOURCE | Revenue | \$ - | \$ 289 | |
| 000003673 | CRITICAL AREAS MITIGATION | Expense | \$ - | \$ 51,015 | |
| | | Revenue | \$ - | \$ 340,673 | |
| 000003681 | REAL ESTATE EXCISE TX CAP | Expense | \$ - | \$ 1,021,145 | |
| | | Revenue | \$ - | \$ 1,062,141 | |
| 000003682 | REAL ESTATE EXCISE TX 2 | Expense | \$ - | \$ 180,738 | |
| | | Revenue | \$ - | \$ 1,064,622 | |
| 000003691 | TRNSF OF DEV CREDIT PROG | Expense | \$ - | \$ 166,954 | |
| | | Revenue | \$ - | \$ 467,839 | |
| 000003721 | GRNRVR FLD MTGTN TRNSFRS | Revenue | \$ - | \$ 2,218 | |
| 000003771 | OIRM CAPITAL PROJECTS | Expense | \$ - | \$ 2,627,927 | |
| | | Revenue | \$ - | \$ 482,391 | |
| 000003781 | ITS CAPITAL | Expense | \$ - | \$ 1,213,583 | |
| | | Revenue | \$ - | \$ 7,660 | |
| 000003791 | HMC/MEI 2000 PROJECTS | Expense | \$ - | \$ 476,865 | |
| | | Revenue | \$ - | \$ 6,537 | |
| 000003795 | HMC/MEI 04B BND PROCEEDS | Revenue | \$ - | \$ 2,160 | |
| 000003802 | BC & I 2001 BAN PROCEEDS | Revenue | \$ - | \$ 49 | |
| 000003803 | LTD TAX GO BAN RDMPN 01 | Revenue | \$ - | \$ 1 | |
| 000003805 | BLDG CONST-IMPRV 03B BAN | Revenue | \$ - | \$ 17 | |

King County Operating and Capital Funds
1st Quarter Report 2015















| Fund | Fund Description | | 2015/2016 Budget (per EBS G/L) | Q1 2015 Actuals Per EBS G/L | % of Budget (12.5% benchmark) |
|-------------|----------------------------------|---------|---|--|--|
| 000003806 | LTGO 2009 SERIES B | Expense | \$ - | \$ 127 | |
| 000003807 | BC&I 2010 GO-FMD | Expense | \$ - | \$ 126,670 | |
| | | Revenue | \$ - | \$ 144 | |
| 000003810 | SW CAP EQUIP REPLACEMENT | Expense | \$ - | \$ 56,121 | |
| | | Revenue | \$ - | \$ 15,980 | |
| 000003840 | FARMLAND & OPEN SPACE ACQ | Expense | \$ - | \$ 145,645 | |
| | | Revenue | \$ - | \$ 6,640 | |
| 000003850 | RENTON MAINTENANCE FACIL | Expense | \$ - | \$ 53,166 | |
| 000003860 | COUNTY ROAD CONSTRUCTION | Expense | \$ - | \$ 2,482,170 | |
| | | Revenue | \$ - | \$ 5,191,658 | |
| 000003870 | HARBORVIEW MED CONST-1977 | Revenue | \$ - | \$ 520 | |
| 000003873 | HMC CONSTRUCTION 97 | Revenue | \$ - | \$ 171 | |
| 000003901 | SOLID WASTE CONSTRUCTION | Expense | \$ - | \$ 4,386,456 | |
| | | Revenue | \$ - | \$ 16,194 | |
| 000003906 | SOLID WASTE CONSTR 2014 LTGO BND | Revenue | \$ - | \$ 8 | |
| 000003910 | LANDFILL RESERVE FUND | Expense | \$ - | \$ 818,271 | |
| | | Revenue | \$ - | \$ 1,549,445 | |
| 000003951 | BLDG REPAIR/REPL SUBFUND | Expense | \$ - | \$ 2,222,763 | |
| | | Revenue | \$ - | \$ 321,561 | |
| 000003955 | GEN GOVNT CIP 98-99 | Expense | \$ - | \$ 286 | |
| 000003956 | GEN GOVNT CIP 98-99 EE | Expense | \$ - | \$ (15,854) | |
| | | Revenue | \$ - | \$ 157 | |
| 000003958 | CAPITAL ACQ XCS EARN 96 | Expense | \$ - | \$ 9 | |
| 000003961 | HMC REPAIR AND REPLAC FD | Expense | \$ - | \$ 1,827,011 | |
| | | Revenue | \$ - | \$ 2,407,705 | |

CIP Fund Level Emergent Need Contingency Budget Utilization























Quarterly Budget Management Report: 2015 Quarter 1

| | | Contingency Transfer | Adopted Budget | Adjusted Budget | Contingency Transfer % |
|----------------------|--|-------------------------|-------------------|--------------------|---------------------------|
| FMD-MMRF | | | | | |
| 1039746 | Admin Building Domestic Water Pipe Replacement | 5,702 | 1,385,838 | 1,391,540 | 0.4% |
| 1121962 | Courthouse Roof Coverings | 128,992 | 1,006,274 | 1,135,266 | 12.8% |
| | Total | 134,694 | | | |
| WTD | | 0 | | | |
| Road Services | | 0 | | | |
| Harborview | | 0 | | | |
| Solid Waste | | 0 | | | |
| FMD-BR&R | | 0 | | | |
| Transit | | 0 | | | |














Q1 2015 Capital Project Reports

| Project Number | Project Name | Agency | Budget Status | Budget at Completion (BAC) | Estimate at Completion (EAC) | Cost Variance At Completion (CVAC) | CVAC % | Schedule Status | Current Substantial Completion Date | Baseline Schedule Duration (BSD) | Estimated Actual Schedule Duration (EASD) | Schedule Variance At Completion (SVAC) | Scope Status | Report Date |
|----------------|------------------------------------|-------------------------|---|----------------------------|------------------------------|------------------------------------|--------|---|-------------------------------------|----------------------------------|---|--|---|-------------|
| PR_1028661 | AD ARFF FACILITY IMPRO | Airport Division |  | \$7,192,454 | \$7,192,454 | \$0 | 0 % |  | 7/24/2016 | 609 | 790 | 30 % |  | 3/31/2015 |
| PR_1028733 | AD TAXIWAY A REHABILITATION | Airport Division |  | \$26,653,337 | \$26,313,000 | (\$340,337) | -1 % |  | 9/30/2014 | 808 | 1,491 | 85 % |  | 3/31/2015 |
| PR_1039514 | KCCH Work Release HVAC Upgrade | Facilities Mgmt |  | \$1,349,701 | \$1,076,182 | (\$273,519) | -20 % |  | 6/30/2015 | 680 | 811 | 19 % |  | 3/31/2015 |
| PR_1046299 | KCCF DES FMD KCCF HVAC UPGRADE | Facilities Mgmt |  | \$9,110,736 | \$9,107,197 | (\$3,539) | 0 % |  | 7/20/2015 | 593 | 1,296 | 119 % |  | 3/31/2015 |
| PR_1046330 | MRJC-DET COMMUNICATIONS & SECURITY | Facilities Mgmt |  | \$2,123,696 | \$2,123,696 | \$0 | 0 % |  | 1/15/2015 | 742 | 1,078 | 45 % |  | 3/31/2015 |
| PR_1121223 | KCCH Panel Replacement | Facilities Mgmt |  | \$2,069,090 | \$2,069,090 | \$0 | 0 % |  | 1/29/2016 | 637 | 393 | -38 % |  | 3/31/2015 |
| PR_1121963 | MRJC Detention Boilers | Facilities Mgmt |  | \$1,455,980 | \$1,455,980 | \$0 | 0 % |  | 9/30/2015 | 399 | 399 | 0 % |  | 3/31/2015 |
| PR_1111725 | MD Vessel Acquisition | Marine Division |  | \$13,660,349 | \$13,660,349 | \$0 | 0 % |  | 9/15/2015 | 949 | 949 | 0 % |  | 3/31/2015 |
| PR_1047009 | PKS S: SCRT W SIDE TRL SEG B | Parks and Recreation |  | \$6,822,968 | \$6,822,968 | \$0 | 0 % |  | 2/28/2016 | 1,338 | 1,746 | 30 % |  | 3/31/2015 |
| PR_1116973 | PKS S:ELST-NORTH SAMMAMISH | Parks and Recreation |  | \$17,438,000 | \$17,340,000 | (\$98,000) | -1 % |  | 5/8/2015 | 1,249 | 1,345 | 8 % |  | 3/31/2015 |
| PR_1124793 | ELST S: S SAMM SEGMENT A CONST | Parks and Recreation |  | \$6,955,785 | \$6,503,350 | (\$452,435) | -7 % |  | 1/1/2016 | 1,089 | 914 | -16 % |  | 3/31/2015 |
| PR_1026731 | RSD LK ALICE RD SE CLVRT RPLC | Roads Services Division |  | \$2,264,000 | \$2,264,000 | \$0 | 0 % |  | 9/30/2015 | 442 | 1,187 | 169 % |  | 3/31/2015 |
| PR_1026735 | RSD W SNOQUALMIE VALLEY RD NE | Roads Services Division |  | \$7,062,152 | \$6,718,000 | (\$344,152) | -5 % |  | 9/30/2016 | 2,126 | 1,730 | -19 % |  | 3/31/2015 |
| PR_1026739 | RSD SOUTH PARK BRG #3179 | Roads Services Division |  | \$161,989,914 | \$175,136,938 | \$13,147,024 | 8 % |  | 9/2/2014 | 2,296 | 2,569 | 12 % |  | 3/31/2015 |








































Q1 2015 Capital Project Reports

| Project Number | Project Name | Agency | Budget Status | Budget at Completion (BAC) | Estimate at Completion (EAC) | Cost Variance At Completion (CVAC) | CVAC % | Schedule Status | Current Substantial Completion Date | Baseline Schedule Duration (BSD) | Estimated Actual Schedule Duration (EASD) | Schedule Variance At Completion (SVAC) | Scope Status | Report Date |
|----------------|--------------------------------|-------------------------|---|----------------------------|------------------------------|------------------------------------|--------|---|-------------------------------------|----------------------------------|---|--|---|-------------|
| PR_1111177 | RSD ISSAQUAH HOBART RD SE | Roads Services Division |  | \$1,173,087 | \$1,193,332 | \$20,245 | 2 % |  | 10/3/2014 | 561 | 687 | 22 % |  | 3/31/2015 |
| PR_1115114 | RSD AVONDALE ITS PHASE 2 | Roads Services Division |  | \$2,049,000 | \$2,048,999 | (\$1) | 0 % |  | 7/28/2014 | 523 | 732 | 40 % |  | 3/31/2015 |
| PR_1116541 | RSD 181 AV SE&CVNGTN SAWYER RD | Roads Services Division |  | \$1,096,998 | \$950,206 | (\$146,792) | -13 % |  | 9/30/2015 | 488 | 761 | 56 % |  | 3/31/2015 |
| PR_1116542 | RSD SE COVINGTON SAWYER ROAD | Roads Services Division |  | \$1,097,193 | \$979,960 | (\$117,234) | -11 % |  | 9/30/2015 | 488 | 761 | 56 % |  | 3/31/2015 |
| PR_1116885 | RSD WOODINVILLE DUVALL ITS | Roads Services Division |  | \$1,438,000 | \$1,438,000 | \$0 | 0 % |  | 12/10/2015 | 479 | 479 | 0 % |  | 3/31/2015 |
| PR_1048385 | SW FACTORIA RECYCLING and TS | Solid Waste |  | \$88,820,000 | \$93,619,242 | \$4,799,242 | 5 % |  | 11/15/2017 | 2,405 | 2,405 | 0 % |  | 3/31/2015 |
| PR_1028629 | TD REAL TIME SYS INVESTMENTS | Transit |  | \$6,028,410 | \$3,953,738 | (\$2,074,672) | -34 % |  | 2/15/2014 | 1,327 | 1,465 | 10 % |  | 3/31/2015 |
| PR_1043746 | TD NB REPL MAINT BLDG HVAC | Transit |  | \$6,054,612 | \$6,296,938 | \$242,326 | 4 % |  | 5/28/2015 | 1,241 | 1,480 | 19 % |  | 3/31/2015 |
| PR_1043747 | TD NB REPL OPS BLDG HVAC | Transit |  | \$5,193,000 | \$5,786,718 | \$593,718 | 11 % |  | 11/25/2014 | 564 | 876 | 55 % |  | 3/31/2015 |
| PR_1111967 | TD Replace CSC Paint Booth Fan | Transit |  | \$2,026,159 | \$2,026,159 | \$0 | 0 % |  | 2/24/2016 | 2,169 | 2,242 | 3 % |  | 3/31/2015 |
| PR_1111987 | TD Trolley Mod 3rd & Cremora | Transit |  | \$1,144,870 | \$1,144,870 | \$0 | 0 % |  | 8/7/2015 | 368 | 368 | 0 % |  | 3/31/2015 |
| PR_1116743 | TD RT 101 TRANSIT CORRIDOR IMP | Transit |  | \$1,553,064 | \$1,553,064 | \$0 | 0 % |  | 12/31/2015 | 548 | 548 | 0 % |  | 3/31/2015 |
| PR_1117191 | TD RYERSON BASE LIFT REPL | Transit |  | \$10,824,042 | \$10,211,712 | (\$612,330) | -6 % |  | 3/1/2016 | 938 | 853 | -9 % |  | 3/31/2015 |
| PR_1118668 | TD AB Maint Bldg Roof | Transit |  | \$2,407,355 | \$2,823,661 | \$416,306 | 17 % |  | 12/23/2014 | 543 | 633 | 17 % |  | 3/31/2015 |
| PR_1122315 | TDC EB Roof Replacement | Transit |  | \$3,438,514 | \$3,438,514 | \$0 | 0 % |  | 12/31/2015 | 380 | 380 | 0 % |  | 3/31/2015 |

Q1 2015 Capital Project Reports

| Project Number | Project Name | Agency | Budget Status | Budget at Completion (BAC) | Estimate at Completion (EAC) | Cost Variance At Completion (CVAC) | CVAC % | Schedule Status | Current Substantial Completion Date | Baseline Schedule Duration (BSD) | Estimated Actual Schedule Duration (EASD) | Schedule Variance At Completion (SVAC) | Scope Status | Report Date |
|----------------|--------------------------------|----------------------|---|----------------------------|------------------------------|------------------------------------|--------|---|-------------------------------------|----------------------------------|---|--|---|-------------|
| PR_1124529 | TDC FMS ICU Replacement | Transit |  | \$1,598,124 | \$1,598,124 | \$0 | 0 % |  | 8/30/2016 | 561 | 561 | 0 % |  | 3/31/2015 |
| PR_1037509 | WTC WP INFLUENT SCREEN IMPRV | Wastewater Treatment |  | \$27,045,670 | \$21,188,541 | (\$5,857,129) | -22 % |  | 12/10/2014 | 1,202 | 1,184 | -1 % |  | 3/31/2015 |
| PR_1037510 | WTC BARTON PS UPGRADE | Wastewater Treatment |  | \$22,725,126 | \$23,356,869 | \$631,743 | 3 % |  | 5/15/2015 | 1,642 | 1,946 | 19 % |  | 3/31/2015 |
| PR_1037514 | WTC SW INTERCEPTOR | Wastewater Treatment |  | \$21,451,612 | \$14,973,264 | (\$6,478,348) | -30 % |  | 8/12/2014 | 1,752 | 2,133 | 22 % |  | 3/31/2015 |
| PR_1037515 | WTC MURRAY PS UPGRADE | Wastewater Treatment |  | \$6,517,202 | \$6,409,982 | (\$107,220) | -2 % |  | 8/31/2016 | 1,422 | 1,422 | 0 % |  | 3/31/2015 |
| PR_1038124 | WTC WP DIGESTER FLOATING LIDS | Wastewater Treatment |  | \$3,820,277 | \$3,095,343 | (\$724,934) | -19 % |  | 10/15/2016 | 1,503 | 1,476 | -2 % |  | 3/31/2015 |
| PR_1038126 | WTC MURRAY CSO | Wastewater Treatment |  | \$50,394,779 | \$50,325,043 | (\$69,736) | 0 % |  | 8/31/2016 | 1,576 | 1,576 | 0 % |  | 3/31/2015 |
| PR_1038127 | WTC BARTON CSO | Wastewater Treatment |  | \$21,647,631 | \$21,103,672 | (\$543,959) | -3 % |  | 10/30/2015 | 1,270 | 1,270 | 0 % |  | 3/31/2015 |
| PR_1038448 | WTC MAGNOLIA CSO | Wastewater Treatment |  | \$46,208,834 | \$49,070,321 | \$2,861,487 | 6 % |  | 11/16/2015 | 1,211 | 1,287 | 6 % |  | 3/31/2015 |
| PR_1038449 | WTC NORTH BEACH CSO | Wastewater Treatment |  | \$20,879,537 | \$23,887,611 | \$3,008,074 | 14 % |  | 8/22/2015 | 1,211 | 1,201 | -1 % |  | 3/31/2015 |
| PR_1047697 | WTC FREMONT SIPHON | Wastewater Treatment |  | \$45,877,738 | \$48,008,826 | \$2,131,088 | 5 % |  | 3/1/2017 | 1,618 | 1,723 | 6 % |  | 3/31/2015 |
| PR_1048073 | WTC PRIM TANK CHANNEL RESTORE | Wastewater Treatment |  | \$2,293,935 | \$2,224,827 | (\$69,108) | -3 % |  | 9/6/2014 | 1,603 | 1,235 | -23 % |  | 3/31/2015 |
| PR_1114367 | WTC SP RPLC RS PMPS MTRS DRVS | Wastewater Treatment |  | \$12,118,097 | \$15,935,154 | \$3,817,057 | 31 % |  | 3/30/2017 | 1,413 | 1,413 | 0 % |  | 3/31/2015 |
| PR_1114368 | WTC SP ETS RPLC RK PMPS VFDS | Wastewater Treatment |  | \$3,941,503 | \$3,497,664 | (\$443,839) | -11 % |  | 7/23/2018 | 1,086 | 1,504 | 38 % |  | 3/31/2015 |
| PR_1114373 | WTC SP ETC RPLC DUTY PMPS VFDS | Wastewater Treatment |  | \$4,138,186 | \$4,049,137 | (\$89,049) | -2 % |  | 7/23/2018 | 1,086 | 1,504 | 38 % |  | 3/31/2015 |
| PR_1114374 | WTC WP RPLC SOLIDS CNTRL SYS | Wastewater Treatment |  | \$14,493,970 | \$13,624,209 | (\$869,761) | -6 % |  | 12/30/2016 | 1,880 | 1,971 | 5 % |  | 3/31/2015 |
| PR_1114376 | WTC WP RPLC LIQUIDS CNTRL SYS | Wastewater Treatment |  | \$17,918,328 | \$16,815,733 | (\$1,102,595) | -6 % |  | 12/30/2016 | 1,880 | 1,971 | 5 % |  | 3/31/2015 |

Q1 2015 Capital Project Reports

| Project Number | Project Name | Agency | Budget Status | Budget at Completion (BAC) | Estimate at Completion (EAC) | Cost Variance At Completion (CVAC) | CVAC % | Schedule Status | Current Substantial Completion Date | Baseline Schedule Duration (BSD) | Estimated Actual Schedule Duration (EASD) | Schedule Variance At Completion (SVAC) | Scope Status | Report Date |
|----------------|--------------------------------|--------------------------|---|----------------------------|------------------------------|------------------------------------|--------|---|-------------------------------------|----------------------------------|---|--|---|-------------|
| PR_1114381 | WTC WP RS PMP ENGINE EMISSIONS | Wastewater Treatment |  | \$10,920,497 | \$6,904,167 | (\$4,016,330) | -37 % |  | 10/31/2015 | 1,235 | 963 | -22 % |  | 3/31/2015 |
| PR_1114382 | WTC N CREEK INTERCEPTOR | Wastewater Treatment |  | \$56,590,659 | \$56,590,658 | (\$1) | 0 % |  | 3/29/2017 | 1,604 | 1,717 | 7 % |  | 3/31/2015 |
| PR_1116802 | WTC HANFD AT RAINIER & BVIEW | Wastewater Treatment |  | \$33,107,405 | \$33,107,394 | (\$11) | 0 % |  | 11/20/2017 | 1,287 | 1,287 | 0 % |  | 3/31/2015 |
| PR_1117748 | WTC WP PS VFD DWTR ENRGY | Wastewater Treatment |  | \$33,541,919 | \$29,729,899 | (\$3,812,020) | -11 % |  | 10/31/2019 | 1,142 | 2,634 | 131 % |  | 3/31/2015 |
| PR_1120144 | WTC 63RD PS VFDS | Wastewater Treatment |  | \$2,997,039 | \$2,823,133 | (\$173,906) | -6 % |  | 12/30/2016 | 750 | 963 | 28 % |  | 3/31/2015 |
| PR_1120149 | WTC VASHON TP DISINFECTION | Wastewater Treatment |  | \$1,452,949 | \$1,452,857 | (\$92) | 0 % |  | 9/30/2016 | 718 | 760 | 6 % |  | 3/31/2015 |
| PR_1121403 | WTC SP DIGESTER ROOF EQ REPL | Wastewater Treatment |  | \$5,752,015 | \$5,398,285 | (\$353,730) | -6 % |  | 5/15/2017 | 897 | 1,217 | 36 % |  | 3/31/2015 |
| PR_1123628 | WTC LIBERTY BOAT REPLACEMENT | Wastewater Treatment |  | \$2,723,248 | \$2,555,509 | (\$167,739) | -6 % |  | 12/30/2015 | 531 | 531 | 0 % |  | 3/31/2015 |
| PR_1123983 | WTC ESI 13 REHAB PHASE 1 | Wastewater Treatment |  | \$4,410,855 | \$4,410,856 | \$1 | 0 % |  | 4/26/2016 | 350 | 529 | 51 % |  | 3/31/2015 |
| PR_1048132 | WLSWC SEOLA CREEK POND | Water and Land Resources |  | \$1,537,852 | \$1,537,852 | \$0 | 0 % |  | 8/17/2015 | 173 | 173 | 0 % |  | 3/31/2015 |
| PR_1112049 | WLFL9 COUNTYLINE TO A STREET | Water and Land Resources |  | \$14,840,000 | \$14,840,000 | \$0 | 0 % |  | 12/31/2017 | 2,496 | 3,227 | 29 % |  | 3/31/2015 |
| PR_1112219 | WLER ELLIOT BRIDGE RESTORATION | Water and Land Resources |  | \$3,793,004 | \$3,793,004 | \$0 | 0 % |  | 10/26/2016 | 848 | 848 | 0 % |  | 3/31/2015 |
| PR_1115653 | WLER Upper Carlson | Water and Land Resources |  | \$3,969,960 | \$3,969,960 | \$0 | 0 % |  | 10/24/2014 | 501 | 510 | 2 % |  | 3/31/2015 |



Scope Overview:

This project increases the capacity of the Barton Pump Station through replacement of existing pumps with larger units providing 33-million-gallons-per-day-capacity; adds a standby power generator and an upgraded control system; modifies the pump station structure by adding a new underground structure adjacent to the pump station to house the standby generator and odor control system; makes modifications to improve safety and protect equipment; upgrades electrical systems to support the larger pumps and added equipment; replaces motor control centers, main control panels and variable speed drives; and provides site restoration and landscaping of the site.



Schedule Status


RED

| | Baseline | | Current | |
|-----------------------------------|------------|------------|-----------|------------|
| | Start | Finish | Start | Finish |
| Planning | 05/01/2008 | 08/19/2009 | 5/1/2008 | 05/04/2009 |
| Preliminary Design | 03/23/2009 | 01/15/2010 | 8/19/2009 | 01/15/2010 |
| Final Design | 01/15/2010 | 07/30/2012 | 1/15/2010 | 06/04/2012 |
| Implementation | 07/30/2012 | 10/21/2014 | 6/4/2012 | 05/25/2015 |
| Milestone: Substantial Completion | 07/15/2014 | 07/15/2014 | 5/15/2015 | 05/15/2015 |
| Closeout | 10/21/2014 | 02/16/2015 | 5/25/2015 | 06/29/2015 |

Budget Status


YELLOW

| | Baseline Budget | Spent to Date | Estimate at Completion |
|---------------|-----------------|---------------|------------------------|
| Project Total | \$22,725 | \$22,891 | \$23,357 |
| Totals | \$22,725 | \$22,891 | \$23,357 |

\$ in thousands

Scope/Schedule/Budget Variance

The schedule variance reflects time added to the construction contract after baseline was established but prior to bidding to accommodate traffic control requirements of Washington State Ferries (WSF), which operates the adjacent Fauntleroy ferry dock. King County-WSF agreements constrain construction activities during peak ferry traffic periods.

The budget variance represents the difference in the construction contractor's bid price and the revised project construction estimate. The higher than anticipated construction cost can be attributed to unanticipated and extensive shoring requirements of the project.

Major Contracts (\$ in thousands)

Design: Brown and Caldwell: \$1.8M

Construction: Prospect Construction, Inc.: \$13.7M; Change Orders (8) \$800K

Key Activities

First Quarter 2015:

1. Pump station commissioning was completed on February 23, 2015.
2. The temporary pump station was removed in February.
3. Seattle City Light work to run cable to Washington State Ferries electrical vault and King County electrical vault.
4. North ferry lane closure, remove temporary paving and barrier wall, replace with permanent paving, barrier wall and curbs.

Second Quarter 2015 Projected:

Status as of: **1Q-2015**

Closely Monitored Issues

1. Continued monitoring of existing utilities.
2. Safety: preventing public access to the site.
3. Artwork installation.



Barton Pump Station Upgrade

1. Underground storage tank approval by Department of Ecology.
2. Site restoration including landscaping.
3. Art work delivery and installation.



East Lake Sammamish Trail - North Sammamish Segment

Scope Overview:

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 bank from NE Inglewood Hill Road to 187th Ave NE corridor.



| Schedule Status | | YELLOW | | | |
|-----------------------------------|------------|------------|-----------|------------|--|
| | Baseline | | Current | | |
| | Start | Finish | Start | Finish | |
| Final Design | 09/01/2011 | 09/19/2013 | 9/1/2011 | 04/11/2014 | |
| Implementation | 09/20/2013 | 03/10/2015 | 4/12/2014 | 09/30/2015 | |
| Milestone: Substantial Completion | 02/11/2015 | 02/11/2015 | 5/8/2015 | 05/08/2015 | |
| Closeout | 04/12/2015 | 12/31/2015 | 10/1/2015 | 12/31/2015 | |

| Budget Status | | GREEN | | |
|----------------|-----------------|---------------|------------------------|--|
| | Baseline Budget | Spent to Date | Estimate at Completion | |
| Final Design | \$2,541 | \$1,884 | \$1,884 | |
| Implementation | \$14,897 | \$10,411 | \$15,456 | |
| Totals | \$17,438 | \$12,295 | \$17,340 | |

\$ in thousands

Scope/Schedule/Budget Variance

Schedule: The baselined final design date was scheduled for completion September 2013. Due to a shoreline permit appeal, trail construction was delayed until April 2014. Substantial completion has been impacted due to unforeseen conditions such as permitting, two (2) cultural resource items, reconstruction of a structural wall due to damage by adjacent property owners, design changes, and change in site conditions at several walls. The original baseline date for substantial completion was February 11, 2015 and is revised to May 8, 2015.

Cost: Bid received was \$719,232 under the engineer's estimate. All spent-to-date figures are as of March 31, 2015; as reflected in the financial system through April 3, 2015.

Major Contracts (\$ in thousands)

Final Design: Parametrix, Inc. \$2,479
Construction Support: Parametrix, Inc. \$1,626
Construction: Tri-state Construction \$6,538*

*Change orders valued at \$2.5 million are pending

Key Activities

2015 Q1 COMPLETED ACTIVITIES:
Structural earth and gravity block walls, construction of stairs
Paving of trail and installation of concrete intersections
Planting of mitigation sites

2015 Q2 PLANNED ACTIVITIES:
Transition sections at all driveways

Closely Monitored Issues

Pedestrian traffic to access Sammamish Landing Park while completing trail construction



East Lake Sammamish Trail - North Sammamish Segment

Place trail shoulder rock and landscaping

Installation of chain link, gates, handrails and split rail fencing

Installation of benches, trash receptacles, and dogipot stations

Installation of permanent trail signs, bollards and striping

Complete all punch list items and open trail to public



Scope Overview:

The F Line RapidRide Intelligent Transportation System (ITS) corridor improvements includes the design and installation of a fiber optic backbone communication infrastructure to support real time bus information, off board fare collection and transit signal priority along 11 miles of roadway. The F Line Corridor is between the Burien Transit Center and "The Landing" in Renton, via the Cities of Seatac and Tukwila. The project includes the installation of new RapidRide communication cabinets, wireless access points, real time signs and pulling fiber optic cable and electrical conductors through existing and new conduits.



| Schedule Status | | GREEN | | | |
|-----------------------------------|------------|------------|------------|------------|--|
| | Baseline | | Current | | |
| | Start | Finish | Start | Finish | |
| Planning | 09/16/2010 | 11/13/2011 | 9/16/2010 | 11/13/2011 | |
| Preliminary Design | 11/14/2011 | 03/19/2012 | 11/14/2011 | 03/19/2012 | |
| Final Design | 03/20/2012 | 03/11/2013 | 3/20/2012 | 03/11/2013 | |
| Implementation | 03/12/2013 | 06/09/2014 | 3/12/2013 | 03/31/2015 | |
| Milestone: Substantial Completion | 06/09/2014 | 06/09/2014 | 6/9/2014 | 06/09/2014 | |
| Closeout | 06/10/2014 | 08/30/2014 | 6/10/2014 | 10/31/2015 | |

| Budget Status | | GREEN | | |
|--------------------|-----------------|---------------|------------------------|--|
| | Baseline Budget | Spent to Date | Estimate at Completion | |
| | | | | |
| Planning | \$237 | \$242 | \$242 | |
| Preliminary Design | \$311 | \$327 | \$327 | |
| Final Design | \$1,200 | \$1,074 | \$1,074 | |
| Implementation | \$5,902 | \$3,911 | \$4,461 | |
| Closeout | \$75 | \$3 | \$138 | |
| Acquisition | \$0 | \$0 | \$0 | |
| Totals | \$7,725 | \$5,558 | \$6,242 | |

\$ in thousands

Scope/Schedule/Budget Variance

Estimated cost at completion decreased by \$916,000 due to unused contingency.
Closeout has been extended until Oct 2015, to better reflect the time needed to close out contracts.

Major Contracts (\$ in thousands)

Design and Construction Support DKS Associates \$1,116
Construction: Prime Electric \$1,606

Key Activities

Completed 1st Q 2015:
Fine tuning of transit signal priority timing on the F Line.
Addressed contractor punch list items.

Planned 2nd Q 2015:
Complete as- built drawings.

Closely Monitored Issues

None



Scope Overview:

Project will permit, design, and construct a new transfer station and waste processing facility to replace the Factoria Transfer Station.



| Schedule Status ● GREEN | | | | |
|--|------------|------------|------------|------------|
| | Baseline | | Current | |
| | Start | Finish | Start | Finish |
| Acquisition | 10/01/2007 | 12/01/2007 | 10/1/2007 | 12/01/2007 |
| Planning | 10/01/2007 | 12/31/2008 | 10/1/2007 | 12/31/2008 |
| Preliminary Design | 01/01/2009 | 03/10/2011 | 1/1/2009 | 04/30/2011 |
| Final Design | 04/29/2011 | 07/11/2014 | 4/29/2011 | 04/21/2014 |
| Implementation | 07/11/2014 | 11/16/2017 | 5/2/2014 | 09/28/2017 |
| Milestone: Substantial Completion | 11/15/2017 | 11/15/2017 | 11/15/2017 | 11/15/2017 |
| Closeout | 11/16/2017 | 08/28/2018 | 11/16/2017 | 08/28/2018 |

| Budget Status ▼ YELLOW | | | |
|--|-----------------|---------------|------------------------|
| | Baseline Budget | Spent to Date | Estimate at Completion |
| Project Total | \$88,820 | \$32,680 | \$93,619 |
| Totals | \$88,820 | \$32,680 | \$93,619 |

\$ in thousands

Scope/Schedule/Budget Variance

Budget variance is due to 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 net benefit will be realized from installing a second half-bale compactor with the current project.

Major Contracts (\$ in thousands)

Design Consultant: HDR \$11,986,237
 Construction Mgmt Consultant: Parametrix \$4,618,918
 Construction Contractor: PCL \$54,366,748

Key Activities

- First Quarter 2015
1. Executed PSE contract for utility relocation and installation work
 2. Completed negotiation on the Memorandum of Agreement with the Water and Land Resources Division for the In-lieu Fee program to mitigate wetland impacts from the project
 3. Completed construction of the temporary shoring wall
 4. Received approval of project artist to substitute shotcrete for formed wall construction for Wall 4.
 5. Constructing lower level foundations and walls for the transfer

Closely Monitored Issues

1. City of Bellevue permit reactivation dates
2. Puget Sound Energy (PSE) utility work
3. Response from the Washington State Pollution Liability Insurance Agency (PLIA) on the report submitted to them when an underground oil storage tank (UST) was discovered at the site. The UST has been removed. The soil in the localized area has been sampled and tested. No major pollution issues were encountered. A report was submitted to PLIA that recommends no further action
4. Feasibility of a second temporary access road to the east entrance to



FACTORIA RECYCLING & TS

building

6. Completed foundation, slab, and walls of the 1.1 million gallon underground stormwater vault

the tipping floor

Second Quarter 2015 Projected

1. Complete construction of the 1.1 million gallon Underground Stormwater Vault

2. Execute Memorandum of Agreement with WLRD for In-lieu Fee program to mitigate for project impacts

3. Complete foundation and walls for the lower level of the Transfer Building



Scope Overview:

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 Status | | YELLOW | | | |
|-----------------------------------|------------|------------|-----------|------------|--|
| | Baseline | | Current | | |
| | Start | Finish | Start | Finish | |
| Planning | 08/25/2008 | 09/15/2011 | 8/25/2008 | 09/15/2011 | |
| Preliminary Design | 09/15/2011 | 06/12/2012 | 9/15/2011 | 06/12/2012 | |
| Final Design | 06/12/2012 | 07/29/2014 | 6/12/2012 | 01/20/2015 | |
| Acquisition | 10/01/2012 | 02/03/2014 | 10/1/2012 | 09/30/2015 | |
| Implementation | 07/29/2014 | 05/31/2017 | 1/20/2015 | 06/29/2017 | |
| Milestone: Substantial Completion | 11/16/2016 | 11/16/2016 | 3/1/2017 | 03/01/2017 | |
| Closeout | 05/31/2017 | 12/31/2017 | 6/29/2017 | 06/29/2018 | |

| Budget Status | | YELLOW | |
|---------------|-----------------|---------------|------------------------|
| | Baseline Budget | Spent to Date | Estimate at Completion |
| Project Total | \$45,878 | \$11,468 | \$48,009 |
| Totals | \$45,878 | \$11,468 | \$48,009 |

\$ in thousands

Scope/Schedule/Budget Variance

The schedule variance reflects delays in issuing the construction contract due to bid protests.

The cost variance is due to inclusion of risk mitigation measures for tunneling in construction specifications, additional utility relocations, SPU water line work and consulting services.

Major Contracts (\$ in thousands)

Design: MWH Americas, Inc.: \$5.4M; Construction Management: Jacobs Engineering: \$2M
Construction: Stellar J Corporation: \$21.7M

Key Activities

First Quarter 2015:

1. Preconstruction meeting held and NTP issued 1/20/15 to Stellar J Corporation (SJC).
2. Army Corp (USACE) permit received; County easements received. Seattle Public Utilities (SPU) currently negotiating the terms of their easement with the (USACE).
3. Seattle City Light completed its overhead power relocation. Telecommunication utility relocations under way.
4. SPU/WTM memorandum of agreement (MOA) signed and

Closely Monitored Issues

1. Project schedule and ensuring the contractor begins permitting and submittal processes on-time.
2. Utility relocations.
3. Building demolition.
4. USACE easement for SPU facilities.



returned to WTD on 1/7/15.

5. Demolition complete.

Second Quarter 2015 Projected:


1. Obtain SPU easement from the USACE.
2. Continue SJC submittal reviews.
3. Continue utility relocations.



Scope Overview:

Design and construct a one-million-gallon Combined Sewer Overflow (CSO) control underground storage facility adjacent to the Murray Pump Station. The Wastewater Treatment Division (WTD) has acquired six contiguous private properties across the street from the existing Murray Pump Station on Beach Drive Southwest in Seattle for the storage tank site. The scope will also include design and construction of above- and below-grade structures on the storage tank site that will house odor control and a standby power generator. The project will also include site development consistent with the location near a public park.



| Schedule Status | |  GREEN | | |
|-----------------------------------|------------|---|------------|------------|
| | Baseline | | Current | |
| | Start | Finish | Start | Finish |
| Planning | 01/01/2006 | 09/01/2011 | 1/1/2006 | 09/01/2011 |
| Acquisition | 06/01/2011 | 09/28/2012 | 6/1/2011 | 03/30/2012 |
| Preliminary Design | 09/01/2011 | 05/08/2012 | 9/1/2011 | 05/08/2012 |
| Final Design | 05/08/2012 | 09/30/2013 | 5/8/2012 | 10/16/2013 |
| Implementation | 09/30/2013 | 02/28/2017 | 10/16/2013 | 02/28/2017 |
| Milestone: Substantial Completion | 08/31/2016 | 08/31/2016 | 8/31/2016 | 08/31/2016 |
| Closeout | 02/28/2017 | 06/30/2017 | 2/28/2017 | 10/30/2017 |

| Budget Status | | ● GREEN | |
|---------------|-----------------|---------------|------------------------|
| | Baseline Budget | Spent to Date | Estimate at Completion |
| Project Total | \$50,395 | \$29,994 | \$50,325 |
| Totals | \$50,395 | \$29,994 | \$50,325 |

\$ in thousands

Scope/Schedule/Budget Variance

Major Contracts (\$ in thousands)

Final Design: HDR Engineering: \$7.9M, Construction Management: MWH Constructors \$2.8M
Construction: Shimmick Construction Company: \$26 M; Change Orders (5) -\$86K

Key Activities

First Quarter 2015:

1. Contractor installed the reinforcing steel for the tank floor, then placed concrete for the floor.
2. Contractor began and completed installation of the reinforcing steel for the exterior and interior tank walls.
3. Contractor began placement of the concrete for the tank walls.
4. Completed and signed agreement with Seattle Public Utilities for replacement of SPU pump station 76 force main.

Second Quarter 2015 Projected:

1. Will complete interior and exterior tank wall concrete placement.
2. Begin work on foundation for the facility building and on-site utilities.

Closely Monitored Issues

1. Construction schedule and progress
2. Safety
3. Quality of concrete installation
4. Project Labor Agreement administration
5. Keeping the community informed and responding to concerns/inquiries



Scope Overview:

Design and construct a CSO storage facility near the North Beach Pump Station with sufficient capacity to limit overflows at the CSO outfall to one in an average year. The scope will include an alternatives analysis to select the most cost effective approach to store the flows and to deliver the stored flows to the West Point Treatment Plant. The scope will also include an ancillary building to house mechanical, electrical and control systems to enable effective operation of the storage system.



| Schedule Status ● GREEN | | | | |
|---|------------|------------|------------|------------|
| | Baseline | | Current | |
| | Start | Finish | Start | Finish |
| Planning | 01/01/2006 | 07/28/2011 | 1/1/2006 | 07/28/2011 |
| Preliminary Design | 07/28/2011 | 05/08/2012 | 7/28/2011 | 05/08/2012 |
| Final Design | 05/08/2012 | 12/01/2013 | 5/8/2012 | 12/30/2013 |
| Acquisition | 12/01/2012 | 03/01/2013 | 12/31/2012 | 04/01/2013 |
| Implementation | 12/01/2013 | 12/01/2015 | 12/30/2013 | 12/01/2015 |
| Milestone: Substantial Completion | 09/01/2015 | 09/01/2015 | 8/22/2015 | 08/22/2015 |
| Closeout | 12/01/2015 | 04/01/2016 | 12/1/2015 | 12/01/2016 |

| Budget Status ▼ YELLOW | | | |
|---|-----------------|---------------|------------------------|
| | Baseline Budget | Spent to Date | Estimate at Completion |
| Project Total | \$20,880 | \$16,361 | \$23,888 |
| Totals | \$20,880 | \$16,361 | \$23,888 |

\$ in thousands

Scope/Schedule/Budget Variance

The cost variance reflects the construction bid price and increased staff and consulting costs.

Major Contracts (\$ in thousands)

Pre-design: Carollo Engineers: \$976K; Final Design: HDR Engineering: \$4.9M
Construction: Stellar J Corporation: \$9.6M Change Orders (6) \$240K

Key Activities

First Quarter 2015:

1. Walls and deck of CSO tank are complete. Monitoring settlement and there is no issue.
2. Building envelope of mechanical/electrical building is enclosed.
3. Pump Station walls have been poured and prepped for pipe and wire installation.
4. Interior walls and roof deck of Mechanical/Electrical Building are installed.
5. Have started startup discussion.

Second Quarter 2015 Projected:

1. Delivery of electrical equipment.

Closely Monitored Issues

1. Working with SDOT and King County Metro to reopen Triton on July 24, 2015.



CSO Control & Improvements - North Beach


2. Installation of yard piping in public right - of -way.
3. Installation of 26KV Seattle City Lighting ductbank.
4. Processing change orders.
5. Opening of Triton drive NW on July 24th.
6. Complete start up/Commissioning.



Scope Overview:

This project increases the capacity of part of the North Creek Interceptor Sewer by replacing about 10,000 feet of sewer serving southwestern Snohomish County. Construction of an additional 2,600 feet of the new sewer was completed by the Alderwood Water & Wastewater District under a 2005 agreement with King County, but the rest has to be constructed.



| Schedule Status |  YELLOW | | | |
|-----------------------------------|---|------------|-----------|------------|
| | Baseline | | Current | |
| | Start | Finish | Start | Finish |
| Planning | 04/01/2010 | 03/21/2011 | 4/1/2010 | 03/21/2011 |
| Preliminary Design | 03/21/2011 | 08/31/2012 | 3/21/2011 | 07/16/2012 |
| Final Design | 07/16/2012 | 10/01/2014 | 7/16/2012 | 02/02/2015 |
| Acquisition | 02/03/2013 | 02/12/2014 | 4/4/2013 | 09/19/2014 |
| Implementation | 03/23/2014 | 06/09/2017 | 2/2/2014 | 09/30/2017 |
| Milestone: Substantial Completion | 12/06/2016 | 12/06/2016 | 3/29/2017 | 03/29/2017 |
| Closeout | 06/09/2017 | 12/29/2017 | 9/29/2017 | 06/25/2018 |

| Budget Status | ● GREEN | | |
|---------------|-----------------|---------------|------------------------|
| | Baseline Budget | Spent to Date | Estimate at Completion |
| | | | |
| Project Total | \$56,591 | \$4,918 | \$56,591 |
| Totals | \$56,591 | \$4,918 | \$56,591 |

\$ in thousands

Scope/Schedule/Budget Variance

Project construction is now underway and the project team is continuing to work on a schedule recovery plan.

Major Contracts (\$ in thousands)

Construction Management: MWH Constructors: \$3.1 M
Construction: Frank Coluccio Construction Co.: \$29.9 M

Key Activities

First Quarter 2015:

1. Issued construction notice to proceed on February 2, 2015.
2. Began review of contractor submittals.
3. Initiated site preparation work for open cut construction of new sewer in wetland (e.g., erosion control, agency permit coordination, monitoring well construction, cultural resources monitoring).

Second Quarter 2015 Projected:

1. Continued site preparation in wetland area, including construction of temporary access road and environmental and cultural resources monitoring.
2. Begin survey and install geotechnical instruments and monitoring

Closely Monitored Issues

1. Safety: site and public access.
2. Environmental and cultural resource protection (permit compliance).
3. Construction progress/schedule.



North Creek Interceptor

wells in Canyon Park Business Center.

3. Continue to review contractor submittals, including those for trenchless construction work.



Scope Overview:

Construct a new moveable bridge over the Duwamish Waterway parallel to, and downriver of, the existing bridge. This project also includes intersection improvements, rain garden construction, roadway and drainage construction, utilities removal and relocation, riverbank mitigation, and incorporation of historic / art elements.



| Schedule Status | | YELLOW | | | |
|-----------------------------------|------------|------------|------------|------------|--|
| | Baseline | | Current | | |
| | Start | Finish | Start | Finish | |
| Planning | 02/01/2002 | 06/21/2006 | 2/1/2002 | 06/21/2006 | |
| Preliminary Design | 06/21/2006 | 08/21/2007 | 6/21/2006 | 08/21/2007 | |
| Final Design | 08/21/2007 | 01/11/2011 | 8/21/2007 | 01/11/2011 | |
| Acquisition | 12/22/2009 | 12/30/2010 | 12/22/2009 | 12/30/2010 | |
| Implementation | 01/11/2011 | 06/03/2014 | 1/11/2011 | 05/31/2015 | |
| Milestone: Substantial Completion | 12/03/2013 | 12/03/2013 | 9/2/2014 | 09/02/2014 | |
| Closeout | 06/03/2014 | 06/03/2015 | 5/31/2015 | 12/31/2015 | |

| Budget Status | | YELLOW | | |
|--------------------|-----------------|---------------|------------------------|--|
| | Baseline Budget | Spent to Date | Estimate at Completion | |
| Planning | \$0 | \$0 | \$0 | |
| Preliminary Design | \$2,743 | \$2,743 | \$2,743 | |
| Final Design | \$21,306 | \$21,204 | \$21,204 | |
| Implementation | \$137,895 | \$134,945 | \$148,238 | |
| Closeout | \$0 | \$0 | \$2,004 | |
| Acquisition | \$46 | \$938 | \$948 | |
| Totals | \$161,990 | \$159,830 | \$175,137 | |

\$ in thousands

Scope/Schedule/Budget Variance

One change order, CO 73, was executed in the first quarter, bringing the total executed change orders to 72 by March 31, 2015. Change orders to-date total \$6,573,461.52, which is well within established contingency of 10 percent of the contract value. Change Orders 75 and 76 will be executed in the second quarter of 2015. An additional \$7.5 million will need to be added to the project budget.

Major Contracts (\$ in thousands)

Contract 1: Design: HNTB Design Phase \$10,966K (completed); Implementation Phase: \$5,046K
 Contract 2: Construction: Kiewit-Massman joint venture, \$102,625K
 Contract 3: Construction Management: HDR, Design Phase \$252K (completed); Implementation Phase: \$13,332K

Key Activities

First Quarter 2015

- 1) Installed interpretive signs
- 2) Painted rockers

Second Quarter 2015

- 1) Completing finish coat of painting, and correct damaged paint
- 2) Working on punchlist items
- 3) Repairing cross-slope on sidewalk for ADA compliance

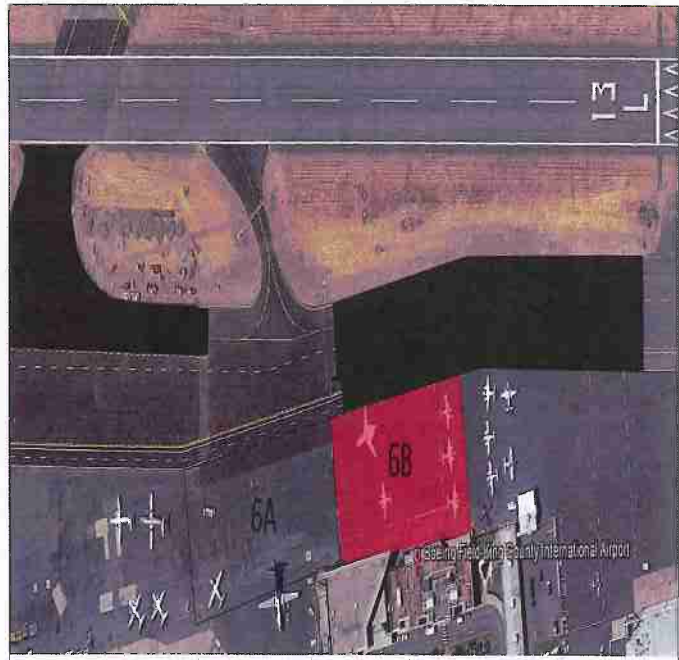
Closely Monitored Issues


- 1) Final inspections and acceptance of work
- 2) Assessing time required for completion of construction activities; Physical Completion milestone.



Scope Overview:

Taxiway Alpha is the Airport's primary taxiway serving the majority of the Airport's tenants. This project will rehabilitate the taxiway extending from Alpha 1 to Alpha 10. Key elements of the work include: (1) overlay existing surface to improve durability of the pavement; (2) regrade the surface to reduce ponding; (3) install perimeter drains to improve sub-grade stability; (4) pave connectors between taxiway and runway; (5) expand wash pad/de-icing pad adjacent to terminal by expanding areas draining into sanitary sewer system and improve operational function by adding a turn valve system; (6) replace and adjust edge lights (LED); (7) replace guidance signs; and (8) install concrete hard stands on public ramp. The magnitude of the project is, in part, reflected in the quantities of materials to be used. The bid sheet estimates 30,125 tons of P-401 asphalt and 18,686 tons of P-403 asphalt will be needed in the project.



| Schedule Status | |  | | RED | |
|-----------------------------------|------------|--|-----------|------------|--|
| | Baseline | | Current | | |
| | Start | Finish | Start | Finish | |
| Planning | 09/01/2008 | 09/01/2010 | 9/1/2008 | 09/01/2010 | |
| Preliminary Design | 06/01/2009 | 08/31/2010 | 6/1/2009 | 08/31/2010 | |
| Final Design | 08/31/2010 | 01/06/2011 | 8/31/2010 | 04/20/2013 | |
| Implementation | 06/01/2011 | 06/30/2013 | 5/4/2011 | 11/30/2014 | |
| Closeout | 11/16/2012 | 12/31/2013 | 8/31/2014 | 08/31/2015 | |
| Milestone: Substantial Completion | 11/16/2012 | 11/16/2012 | 9/30/2014 | 09/30/2014 | |

| Budget Status | | GREEN | |
|--------------------|-----------------|---------------|------------------------|
| | Baseline Budget | Spent to Date | Estimate at Completion |
| Planning | \$0 | \$0 | \$0 |
| Preliminary Design | \$0 | \$0 | \$0 |
| Final Design | \$1,509 | \$1,707 | \$1,707 |
| Implementation | \$25,145 | \$24,583 | \$24,606 |
| Closeout | \$0 | \$0 | \$0 |
| Acquisition | \$0 | \$0 | \$0 |
| Totals | \$26,653 | \$26,290 | \$26,313 |

\$ in thousands

Scope/Schedule/Budget Variance

Scope and budget are within established baseline. The Airport is substantially complete with the entire project. The contractor for the stormwater pipe rehabilitation substantially completed the work in September, 2014.

Major Contracts (\$ in thousands)

Contract 1: Designer URS Engineering: \$1.7 M
 Contract 2: Construction Contractor ICON: \$16.6 M
 Contract 3: Construction Mgmt URS Engineering: \$1.6 M
 Contract 4: Re-Pipe: \$2.1 M (stormwater pipe repair)

Key Activities

First Quarter 2015
 (1) Completed most punch list items

Second Quarter 2015
 (1) Complete administrative items SBE paperwork

Closely Monitored Issues

Keeping the closeout process moving.