

# Office of Arts and Culture

---

Randy Engstrom, Director

(206) 684-7171

<http://www.seattle.gov/arts/>

## Department Overview

The Office of Arts & Culture (Arts) envisions a city driven by creativity that provides the opportunity for everyone to engage in diverse arts and cultural experiences. The office promotes Seattle as a cultural destination and invests in Seattle's arts and cultural sector to ensure the City provides a wide range of high-quality programs, exhibits and public art. Arts includes six programs: Cultural Partnerships, Community Development and Outreach, the Langston Hughes Performing Arts Institute, Public Art, Artwork Conservation, and Administrative Services. These programs are supported by two funding sources: the Arts Account, which is primarily funded through an allocation of the City's admission tax revenues, and the Municipal Arts Fund, which is supported by the 1% for Arts contributions.

The **Cultural Partnerships** program invests in cultural organizations, youth arts programs, individual artists and community groups to increase residents' access to arts and culture, and to promote a healthy cultural sector in the city. The Cultural Partnerships program offers technical assistance and provides grants to arts and cultural organizations throughout the city. The Cultural Partnerships program also leads the City's work in creative placemaking, arts in education, and equity work.

The **Community Development and Outreach** program works to ensure greater community access to arts and culture through annual forums and award programs by showcasing community arts exhibits and performances at City Hall, and by developing materials to promote Seattle as a creative capital.

The **Langston Hughes Performing Arts Institute (LHPAI)** provides for the operation of LHPAI, a cultural performing arts institute that presents classes, performing arts academies, programs and events, with the goal of providing quality cultural programs with educational components that meet the needs of the community.

The **Public Art** program integrates artists and their ideas in the design of City facilities, manages the City's portable artworks collection and incorporates art in public spaces throughout Seattle. This program is primarily funded through the 1% for Art program, which by ordinance requires eligible City capital projects to contribute one percent of their budgets to the Municipal Arts Fund for the commission, purchase and installation of public artworks.

The **Artwork Conservation** program supports the City of Seattle's Public Art investment in permanent art. This program provides professional assessment, conservation, repair, and routine and major maintenance of artwork for the City's approximately 400-piece permanently sited art collection.

The **Administrative Services** program provides executive management and support services for the office; supports the Seattle Arts Commission, a 16-member advisory board that advises the office, Mayor and City Council on arts programs and policy; and promotes the role of the arts in economic development, arts education for young people and cultural tourism.

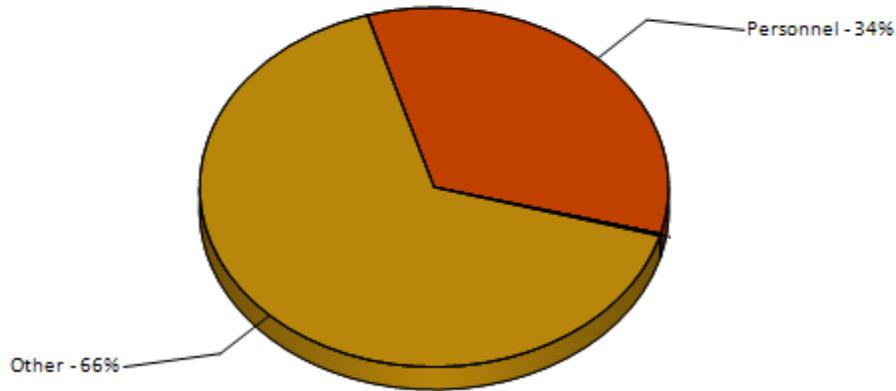
## Office of Arts and Culture

### Budget Snapshot

Department Support	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
Other Funding - Operating	\$7,628,345	\$9,020,356	\$8,931,963	\$9,682,199
<b>Total Operations</b>	<b>\$7,628,345</b>	<b>\$9,020,356</b>	<b>\$8,931,963</b>	<b>\$9,682,199</b>
<b>Total Appropriations</b>	<b>\$7,628,345</b>	<b>\$9,020,356</b>	<b>\$8,931,963</b>	<b>\$9,682,199</b>
Full-time Equivalent Total*	30.84	31.59	31.59	29.09

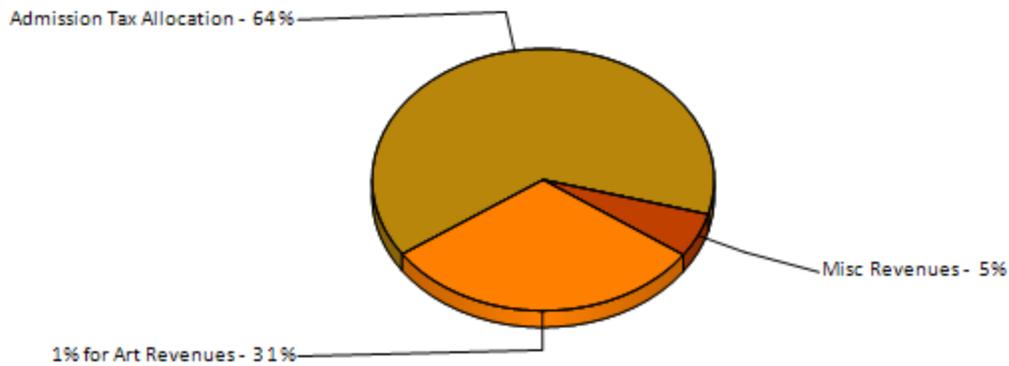
*\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.*

### 2016 Proposed Budget - Expenditure by Category



# Office of Arts and Culture

## 2016 Proposed Budget - Revenue by Category



### Budget Overview

The programming choices Arts makes depend in large part on the revenue derived from Admission Tax. This funding supports arts-related programs and one-time capital expenditures to keep artists living and working in Seattle, to build community through arts and cultural events, and to increase arts opportunities for youth. The 2016 Endorsed Budget assumed that Arts would receive 75% of Admission Tax revenues. The 2016 Proposed Budget increases the percent of Admission Tax revenues for Arts from 75% to 80%. In addition, Admission Tax revenues increased slightly over the amount estimated in the 2016 Endorsed Budget.

Using this funding, the 2016 Proposed Budget will increase support for: 1. youth arts programs including supplementing an existing youth arts program run through the Seattle Youth Violence Prevention Initiative (SYVPI) and increasing funding for the Creative Advantage program at Seattle Public Schools; and 2. arts and ethnic cultural space in Seattle.

In 2016, Arts will implement a new grant program to supplement the SYVPI Work Readiness Arts Program (WRAP). The current program provides funding to arts, cultural and community organizations to provide programming linking arts learning and work experiences for Seattle youth participating in the SYVPI program. WRAP is limited to the central, southeast and southwest parts of the city to align with SYVPI boundaries.

This new funding will allow Arts to provide grants to organizations that may not qualify for the SYVPI WRAP program due to geographic or other limiting factors. Arts estimates this funding will provide five to 10 additional grants in 2016, allowing for approximately 40 youth (aged 12 to 24) to receive 80 hours of paid training in creative industries. The proposed budget also provides funding for Arts to reallocate and increase a current part-time position to full time to oversee the WRAP program, this expansion program, and other youth arts programs.

## Office of Arts and Culture

The proposed budget also increases funding for Arts' support of Creative Advantage, an arts-education initiative led by a public-private partnership that includes Arts, Seattle Public Schools, and The Seattle Foundation. The additional funding in 2016 will provide culturally relevant arts instruction that was developed with community and parent input across 10 schools in the South/South-West Arts Pathway. This program, currently implemented in 13 schools, is transforming how youth learn through art and helps address significant inequities in arts learning and educational outcomes for low-income students and students of color.

The Office of Arts & Culture has developed programs to combat the displacement of arts and ethnic cultural spaces, to create cultural affordability, and to support the retention of art spaces in our neighborhoods. The 2016 Proposed Budget provides additional funding to support these efforts, including but not limited to increasing granting initiatives, locating and funding new cultural spaces, and retaining crucial cultural anchors.

The 2013 Adopted Budget transferred the Langston Hughes Performing Arts Institute (LHPAI) program from the Parks Department to Arts. As part of that transfer, Arts and LHPAI developed a long-term workplan to help LHPAI transition into a self-sustaining nonprofit organization beginning in 2016. Arts and LHPAI continue to work with a consultant and a steering committee on the implementation of that workplan. Steps in 2016 include establishing 501(c)(3) status for the new nonprofit, recruiting board members for the nonprofit, and deciding how best to manage the building housing LHPAI. The workplan also includes the transition of the programming workload from LHPAI to the new nonprofit beginning in 2016. The 2016 Proposed Budget includes actions to transfer this workload to the nonprofit and maintain financial support for programming through an Arts administered grant to the nonprofit.

The 2016 Proposed Budget preserves funding at 2015 levels for the department's core programs funded through the Arts Account. These programs - Civic Partners, Youth Arts, CityArtist, smART Ventures and Neighborhood and Community Arts - give one-time grant funding to local artists, arts and cultural organizations and arts-education programs.

Council Resolution 31327 established an Arts Account reserve with a minimum balance of \$400,000, to be funded by January 1, 2015. This resolution requires a Consumer Price Index (CPI) adjustment beginning in 2016 and in future years. The proposed budget fully funds this reserve, including the CPI adjustment in 2016.

The 2016 Proposed Budget for the Municipal Arts Fund has been updated to reflect the 2016 estimated revenues that will be collected from departments from the budgets of capital projects eligible for 1% For Art. It also includes a net-zero technical change to align funding for the Artwork Conservation Program for permanent art with expenditures in 2016.

### Performance Measures Budget Book Pilot

The Office of Arts and Culture (Arts) is one of four departments participating in the 2016 Performance Measures Budget Book Pilot Project. This pilot explores potential use of the annual budget book as a venue to discuss and display performance measures for City departments. A more in-depth description of this pilot and its objectives can be found in the 2016 Proposed Executive Summary of this book.

As part of this project, Arts worked with the City Budget Office to:

1. identify and present service area workload performance measures to be included in the Mayor's 2016 Proposed Budget;
2. present actual and estimated achievements for each measure; and
3. present specific budgetary appropriations and position authorities associated with each measure, as appropriate.

The following tables present information gathered during the initial pilot phase, subject to further refinement as this pilot is developed.

## Office of Arts and Culture

### **Cultural Partnerships: Racial Equity Trainings**

The Seattle Office of Arts & Culture, in conjunction with the Office for Civil Rights (OCR), offers arts and cultural organizations the tools to begin to eliminate institutional racism and build racial equity through workshops and trainings. The numbers below represent individual artists and administrators who have participated in racial-equity trainings.

	2014 <u>Actual</u>	2015 <u>Estimated</u>	2016 <u>Estimated</u>
Number of Race and Social Justice Initiative Participants from Arts and Cultural Organizations	320	451	391
Average cost per Participant	\$73	\$62	\$73
	2014 <u>Actual</u>	2015 <u>Adopted</u>	2016 <u>Proposed</u>
Total Dollars*	\$23,290	\$27,800	\$28,500
Total Positions (FTEs)	1.0	1.0	1.0

\*Reflects program costs only, exclusive of staffing

### **Cultural Partnerships: Creative Advantage program**

The Creative Advantage is the arts plan for Seattle schools, built as a partnership between the City, Seattle Public Schools (SPS) and the Seattle Foundation to address the arts access gap and foster equity and quality for K-12 SPS students by 2020. The program, conceived in 2008, began with several years of district research and planning supported by a national grant. School implementation to deliver high-quality, 21st century arts education to students in neighborhood pathways began in 2013. ARTS funds capacity for Seattle schools, professional development for teaching artists, and partnerships between schools and arts organizations. Staffing oversees these contracts and manages the City's side of the Creative Advantage program, including our teaching artist roster.

	2014 <u>Actual</u>	2015 <u>Estimated</u>	2016 <u>Estimated</u>
Number of Schools Implementing Creative Advantage	13	13	23
	2014 <u>Actual</u>	2015 <u>Adopted</u>	2016 <u>Proposed</u>
Total Dollars*	\$160,000	\$270,000	\$392,500
Total Positions (FTEs)	1.0	1.0	1.5

\*Reflects program costs only, exclusive of staffing

## Office of Arts and Culture

### **Cultural Partnerships: Cultural Investments**

The Office of Arts and Culture's cultural partnerships programs support performances, events, facilities, exhibitions, and the creation and presentation of artworks. Projects range from neighborhood festivals, to main stage performances, to arts training for youth. Since the program was initiated in 1971, the office's total investment in artists and cultural organizations has been greater than \$50 million.

	2014 <u>Actual</u>	2015 <u>Estimated</u>	2016 <u>Estimated</u>
Number of People Attending Grant-funded Programs^	1.74 million	1.7 million	1.7 million
Number of Artists and Cultural Organizations Funded	367	350	350
	2014 <u>Actual</u>	2015 <u>Adopted</u>	2016 <u>Proposed</u>
Total Dollars*	\$2,711,710	\$2,751,300	\$2,728,100
Total Positions (FTEs)	3.75	3.75	3.75

^This figure represents attendees at events where Arts contributed funds towards the event and participant counts were available.

\*Reflects program costs only, exclusive of staffing

## Incremental Budget Changes

### Office of Arts and Culture

	2016 <b>Budget</b>	<b>FTE</b>
<b>Total 2016 Endorsed Budget</b>	<b>\$ 8,931,963</b>	<b>31.59</b>
<b>Baseline Changes</b>		
Citywide Adjustments for Standard Cost Changes	-\$ 70,566	0.00
<b>Proposed Changes</b>		
Increase Capacity for Youth Arts and Work Readiness Programs	\$ 200,302	0.50
Increase Capacity for Creative Advantage Partnership	\$ 150,000	0.00
Provide Funding for Arts and Ethnic Cultural Spaces	\$ 256,000	0.00
Continue Langston Hughes Transition	\$ 0	-3.00
Citywide Summit Re-Implementation Project	\$ 27,500	0.00
<b>Proposed Technical Changes</b>		
Appropriate Funding for Artwork Conservation Program	\$ 187,000	0.00
<b>Total Incremental Changes</b>	<b>\$ 750,236</b>	<b>-2.50</b>
<b>2016 Proposed Budget</b>	<b>\$ 9,682,199</b>	<b>29.09</b>

# Office of Arts and Culture

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - (\$70,566)**

Citywide technical adjustments made in the initial planning phase reflect changes in the internal services costs, health care rate reduction, retirement contribution rate reduction, and updates to unemployment and industrial insurance charges. There was also an adjustment made to the 2016 base to recoup savings from a higher-than-expected inflation provided in the 2015 Adopted Budget for non-labor expenses. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Changes

#### **Increase Capacity for Youth Arts and Work Readiness Programs - \$200,302/.50 FTE**

The 2016 Endorsed Budget included \$117,084 to fund the Seattle Youth Violence Prevention Initiative (SYVPI) Work Readiness Arts Program (WRAP) administered by Arts. This program helps youth aged 12 to 24 years old develop job skills applicable to work in creative industries. The Endorsed Budget amount is expected to serve approximately 40 youth who meet the geographic requirements of the SYVPI program. The 2016 Proposed Budget provides additional funding to expand the geographic scope of work readiness grant projects to include projects that serve Seattle youth outside of the SYVPI boundaries. Arts estimates this new funding will provide five to 10 additional grants in 2016, allowing for an additional 40 youth citywide to receive 80 hours of paid training in creative industries. This item also includes funding to reallocate an existing part-time position to the program and increase the position to full time to coordinate City youth arts initiatives, including WRAP and this new grant program.

#### **Increase Capacity for Creative Advantage Partnership - \$150,000**

This item increases funding for the Creative Advantage program in 2016 to support school-community arts partnerships across 10 schools in the South/South-West Arts Pathway, and to offer professional development for community based organizations. Creative Advantage, a partnership between the City of Seattle, Seattle Public Schools, private nonprofit organizations, and the philanthropic sector, is transforming how youth learn through art and helps address significant inequities in arts learning and educational outcomes for low-income students and students of color.

#### **Provide Funding for Arts and Ethnic Cultural Spaces - \$256,000**

The Office of Arts & Culture has developed programs to combat the displacement of arts and ethnic cultural spaces, to create cultural affordability, and to support the retention of art spaces in our neighborhoods. The 2016 Proposed Budget provides additional funding to support these efforts, including but not limited to increasing granting initiatives, locating and funding new cultural spaces, and retaining crucial cultural anchors.

#### **Continue Langston Hughes Transition - (3.00) FTE**

The Langston Hughes Performing Arts Institute (LHPAI) transition plan has laid out steps to transfer programming responsibilities from City staff to a new nonprofit organization in 2016. This net-zero adjustment removes three programming positions in order to transition work and funding to the nonprofit. Arts, via their granting process, will award the new LHPAI nonprofit with \$400,000, equivalent to the cost of the positions and other programming line items.

# Office of Arts and Culture

## Citywide Summit Re-Implementation Project - \$27,500

This item represents the department's work in support of the Citywide Summit Re-Implementation project. A description of the Summit Re-Implementation project is located within the Department of Finance and Administrative Services.

### Proposed Technical Changes

## Appropriate Funding for Artwork Conservation Program - \$187,000

In prior years, Arts has directly spent funding from the Cumulative Reserve Subfund Budget Control Level to support their Artwork Conservation Program. In order to better align funding with the work being completed, this technical transaction appropriates funding in an Arts Budget Control Level that is supported by the Cumulative Reserve Subfund. Revenue associated with this transaction is included in the following Revenue Overview section.

## Expenditure Overview

Appropriations	Summit Code	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
<b>Arts Account Budget Control</b>					
Administrative Services		535,825	652,869	577,473	598,187
Community Development and Outreach		537,298	616,223	624,749	611,425
Cultural Partnerships		3,480,285	3,810,876	3,766,536	4,758,092
Langston Hughes Performing Arts Institute		824,622	875,117	843,873	428,046
<b>Total</b>	<b>VA140</b>	<b>5,378,031</b>	<b>5,955,085</b>	<b>5,812,631</b>	<b>6,395,750</b>
<b>Municipal Arts Fund Budget Control</b>					
Artwork Conservation		0	0	0	187,000
Public Art		2,250,314	3,065,271	3,119,332	3,099,449
<b>Total</b>	<b>2VMAO</b>	<b>2,250,314</b>	<b>3,065,271</b>	<b>3,119,332</b>	<b>3,286,449</b>
<b>Department Total</b>		<b>7,628,345</b>	<b>9,020,356</b>	<b>8,931,963</b>	<b>9,682,199</b>

<b>Department Full-time Equivalents Total*</b>	<b>30.84</b>	<b>31.59</b>	<b>31.59</b>	<b>29.09</b>
--	--------------	--------------	--------------	--------------

\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# Office of Arts and Culture

## Revenue Overview

### 2016 Estimated Revenues

Summit Code	Source	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
587001	Interfund Transfers	5,300,702	5,953,328	6,124,320	6,492,924
	<b>Total Admission Tax Allocation</b>	<b>5,300,702</b>	<b>5,953,328</b>	<b>6,124,320</b>	<b>6,492,924</b>
461110	Interest Earnings	15,985	20,000	20,000	20,000
461110	Interest Increase/Decrease	5,385	0	0	0
469990	Misc Income	6,193	0	0	0
587001	Interfund Transfers	550,500	0	0	0
587001	Interfund Transfers	70,880	30,880	31,961	31,961
441990	Public Art Management Fees	221,096	192,510	199,248	234,622
461110	Interest Earnings	57,057	72,450	74,986	74,986
461110	Interest Increase/Decrease	33,227	0	0	0
469990	Misc Revenues	10,154	9,315	9,641	196,641
	<b>Total Misc Revenues</b>	<b>970,477</b>	<b>325,155</b>	<b>335,836</b>	<b>558,210</b>
541190	Interfund Transfers (1% for Art)	2,875,456	3,563,755	3,328,968	3,119,647
	<b>Total 1% for Art Revenues</b>	<b>2,875,456</b>	<b>3,563,755</b>	<b>3,328,968</b>	<b>3,119,647</b>
	<b>Total Revenues</b>	<b>9,146,635</b>	<b>9,842,238</b>	<b>9,789,124</b>	<b>10,170,781</b>
379100	Use of/(Contribution to) Fund Balance	-571,614	-49,123	-363,650	-149,135
379100	Use of/(Contribution to) Fund Balance	-946,676	-772,759	-493,511	-339,447
	<b>Total Use of/(Contribution to) Fund Balance</b>	<b>-1,518,290</b>	<b>-821,882</b>	<b>-857,161</b>	<b>-488,582</b>
	<b>Total Resources</b>	<b>7,628,345</b>	<b>9,020,356</b>	<b>8,931,963</b>	<b>9,682,199</b>

# Office of Arts and Culture

## Appropriations By Budget Control Level (BCL) and Program

### Arts Account Budget Control Level

The purpose of the Arts Account Budget Control Level (BCL) is to invest in Seattle's arts and cultural community.

	2014	2015	2016	2016
<b>Program Expenditures</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Endorsed</b>	<b>Proposed</b>
Administrative Services	535,825	652,869	577,473	598,187
Community Development and Outreach	537,298	616,223	624,749	611,425
Cultural Partnerships	3,480,285	3,810,876	3,766,536	4,758,092
Langston Hughes Performing Arts Institute	824,622	875,117	843,873	428,046
<b>Total</b>	<b>5,378,031</b>	<b>5,955,085</b>	<b>5,812,631</b>	<b>6,395,750</b>
Full-time Equivalents Total*	20.09	20.84	20.84	18.34

\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

**The following information summarizes the programs in Arts Account Budget Control Level:**

#### **Administrative Services Program**

The purpose of the Administrative Services Program is to provide executive management and support services to the Office and to support the Seattle Arts Commission, a 16-member advisory board that advises the Office, Mayor, and City Council on arts programs and policy.

	2014	2015	2016	2016
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Endorsed</b>	<b>Proposed</b>
Administrative Services	535,825	652,869	577,473	598,187
Full-time Equivalents Total	4.75	5.00	5.00	5.00

#### **Community Development and Outreach Program**

The purpose of the Community Development and Outreach Program is to promote arts and culture through arts award programs, cultural events, City Hall exhibits and performances, and communication materials that recognize Seattle as a "creative capital."

	2014	2015	2016	2016
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Endorsed</b>	<b>Proposed</b>
Community Development and Outreach	537,298	616,223	624,749	611,425
Full-time Equivalents Total	2.50	3.00	3.00	3.00

#### **Cultural Partnerships Program**

The purpose of the Cultural Partnerships Program is to invest in arts and culture. The program increases Seattle residents' access to arts and cultural opportunities, provides arts opportunities for youth, and enhances the economic vitality of Seattle's arts and cultural community by investing in arts organizations and emerging artists.

## Office of Arts and Culture

Expenditures/FTE	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
Cultural Partnerships	3,480,285	3,810,876	3,766,536	4,758,092
Full-time Equivalents Total	5.75	5.75	5.75	6.75

### Langston Hughes Performing Arts Institute Program

The Langston Hughes Performing Arts Institute (LHPAI) provides for the operation of LHPAI, a cultural performing arts institute that presents classes, performing arts academies, programs and events, and whose goals are to provide quality cultural programs with educational components that meet the needs of the community.

Expenditures/FTE	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
Langston Hughes Performing Arts Institute	824,622	875,117	843,873	428,046
Full-time Equivalents Total	7.09	7.09	7.09	3.59

### Municipal Arts Fund Budget Control Level

The purpose of the Municipal Arts Fund Budget Control Level (BCL) is to fund the Public Art Program, which develops art pieces and programs for City facilities, and the Artwork Conservation Program, which maintains the City's permanent art collection. The BCL appropriates revenues from the Municipal Arts Fund (MAF).

Program Expenditures	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
Artwork Conservation	0	0	0	187,000
Public Art	2,250,314	3,065,271	3,119,332	3,099,449
<b>Total</b>	<b>2,250,314</b>	<b>3,065,271</b>	<b>3,119,332</b>	<b>3,286,449</b>
Full-time Equivalents Total*	10.75	10.75	10.75	10.75

*\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.*

### *The following information summarizes the programs in Municipal Arts Fund Budget Control Level:*

#### **Artwork Conservation Program**

The purpose of the Artwork Conservation Program is to maintain the City of Seattle's Public Art investments in permanent art. This program provides professional assessment, conservation, repair, and routine and major maintenance of artwork for the City's approximately 400-piece permanently sited art collection.

Expenditures/FTE	2014 Actuals	2015 Adopted	2016 Endorsed	2016 Proposed
Artwork Conservation	0	0	0	187,000
Full-time Equivalents Total	0.00	0.00	0.00	1.00

# Office of Arts and Culture

## Public Art Program

The purpose of the Public Art program is to integrate artists and their ideas in the design of City facilities, manage the City's portable artworks collection and incorporate art in public spaces throughout Seattle. This program is funded through the 1% for Art program, which by ordinance requires eligible City capital projects to contribute one percent of their budgets to the Municipal Arts Fund for the commission, purchase and installation of public artworks.

<b>Expenditures/FTE</b>	<b>2014 Actuals</b>	<b>2015 Adopted</b>	<b>2016 Endorsed</b>	<b>2016 Proposed</b>
Public Art	2,250,314	3,065,271	3,119,332	3,099,449
Full-time Equivalents Total	10.75	10.75	10.75	9.75

## Office of Arts and Culture

### Arts and Culture Fund Table

#### Arts Account (00140)

	2014 Actuals	2015 Adopted	2015 Revised	2016 Endorsed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>577,723</b>	<b>435,037</b>	<b>1,149,337</b>	<b>484,160</b>	<b>530,099</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	5,949,645	6,004,208	6,004,208	6,176,281	6,544,885
Less: Actual and Budgeted Expenditures	5,378,031	5,955,085	6,623,446	5,812,631	6,395,750
<b>Ending Fund Balance</b>	<b>1,149,337</b>	<b>484,160</b>	<b>530,099</b>	<b>847,810</b>	<b>679,234</b>
Encumbrances	668,361				
Operating Reserve	400,000	400,000	400,000	400,000	409,200
Planning Reserve		54,420	41,862	177,561	138,820
<b>Total Reserves</b>	<b>1,068,361</b>	<b>454,420</b>	<b>441,862</b>	<b>577,561</b>	<b>548,020</b>
<b>Ending Unreserved Fund Balance</b>	<b>80,976</b>	<b>29,740</b>	<b>88,237</b>	<b>270,249</b>	<b>131,214</b>

#### Municipal Arts Fund (62600)

	2014 Actuals	2015 Adopted	2015 Revised	2016 Endorsed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>5,787,503</b>	<b>4,960,368</b>	<b>6,734,179</b>	<b>5,733,127</b>	<b>6,909,737</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	3,196,990	3,838,030	4,215,158	3,612,843	3,625,896
Less: Actual and Budgeted Expenditures	2,250,314	3,065,271	4,039,600	3,119,332	3,286,449
<b>Ending Fund Balance</b>	<b>6,734,179</b>	<b>5,733,127</b>	<b>6,909,737</b>	<b>6,226,638</b>	<b>7,249,184</b>
Encumbrances	974,329				
Planning Reserve		22,916	17,628	74,770	56,102
<b>Total Reserves</b>	<b>974,329</b>	<b>22,916</b>	<b>17,628</b>	<b>74,770</b>	<b>56,102</b>
<b>Ending Unreserved Fund Balance</b>	<b>5,759,850</b>	<b>5,710,211</b>	<b>6,892,109</b>	<b>6,151,868</b>	<b>7,193,082</b>