

Finance General

Ben Noble, Director

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Department Overview

Finance General provides a mechanism for allocating General Subfund resources to reserve and bond redemption funds, City department operating funds, and certain programs for which there is desire for additional Council, Mayor, or City Budget Office oversight.

Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$384,462,177	\$419,159,778	\$429,537,945	\$439,081,221
Total Operations	\$384,462,177	\$419,159,778	\$429,537,945	\$439,081,221
Total Appropriations	\$384,462,177	\$419,159,778	\$429,537,945	\$439,081,221
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

* 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.

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Budget Overview

Finance General serves as a central repository to pay for ongoing City costs, subsidize the operations of City departments, and provide contributions to outside organizations. It also provides a mechanism to hold appropriations temporarily until the City determines the appropriate managing department, or to act as a contingency reserve to respond to unpredictable situations, or cover costs that vary with economic conditions. A summary of each new item is provided below in the "Descriptions of Incremental Changes." For additional information about these items, please refer to the department-specific sections of the 2015-2016 Proposed Budget.

Incremental Budget Changes

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	2015		2016	
	Budget	FTE	Budget	FTE
Total 2014 Adopted Budget	\$ 419,159,778	0.00	\$ 419,159,778	0.00
Baseline Changes				
Citywide Adjustments for Standard Cost Changes	-\$ 5,031,686	0.00	-\$ 6,899,862	0.00
Proposed Changes				
Police Department Reserve	\$ 2,683,000	0.00	\$ 2,898,000	0.00
Law Enforcement Assisted Diversion Program (LEAD)	\$ 415,000	0.00	\$ 830,000	0.00
Multi-Disciplinary Team Reserve	\$ 300,000	0.00	\$ 300,000	0.00
Justice System Planning	\$ 150,000	0.00	\$ 0	0.00
Minimum Wage Study	\$ 100,000	0.00	\$ 0	0.00
Minimum Wage for City Employees	\$ 0	0.00	\$ 325,000	0.00
Mentoring Program	\$ 100,000	0.00	\$ 100,000	0.00
Immigrant and Refugee Leadership Program	\$ 75,000	0.00	\$ 0	0.00
Debt Service for Seattle Indian Services Commission Buildings	\$ 440,000	0.00	\$ 440,000	0.00
Meridian Health Center	\$ 500,000	0.00	\$ 0	0.00
Public Health Reserve	\$ 400,000	0.00	\$ 400,000	0.00
Proposed Technical Changes				
Updated Costs for Recurring Expenses	-\$ 5,291,823	0.00	-\$ 2,498,598	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 15,538,676	0.00	\$ 24,026,903	0.00
Total Incremental Changes	\$ 10,378,167	0.00	\$ 19,921,443	0.00
2015 - 2016 Proposed Budget	\$ 429,537,945	0.00	\$ 439,081,221	0.00

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Descriptions of Incremental Budget Changes

Baseline Changes

Citywide Adjustments for Standard Cost Changes - (\$5,031,686)

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to inflation, central cost allocations, retirement, healthcare, workers' compensation, and unemployment costs. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. It also includes the adjustment to the 2015-2016 beginning base budgets to reflect 2014 cost of living adjustment per labor contract agreements ratified after the 2014 Adopted Budget was finalized by Council.

Proposed Changes

Police Department Reserve - \$2,683,000

The Seattle Police Department submitted many budget issues that need further evaluation through 2014 before decisions on funding and appropriate staffing requirements can be made; therefore, this reserve is placed in Finance General until those conversations and decisions are completed. Outstanding areas that may need funding and authorities in 2015 include:

- Span of control;
- Video retention and public disclosure technology;
- Changes to the current police accountability system;
- Crime prevention and community policing strategies; and
- Other Chief of Police identified needs.

Law Enforcement Assisted Diversion Program (LEAD) - \$415,000

The expansion of the LEAD program was fully implemented in May 2014; however, implementation and data collection challenges have delayed the program evaluation. For 2015, the Proposed Budget moves \$415,000 in funding from the Human Services Department budget to Finance General pending the results of the evaluation. This total reflects LEAD funding for the final six months of the year. For 2016, the full annual funding for LEAD is held in reserve.

Multi-Disciplinary Team Reserve - \$300,000

These funds are held in reserve for 2015 and 2016 to support the work of the City-led multi-disciplinary team and the Law Enforcement Assisted Diversion Program should additional resources be justified.

Justice System Planning - \$150,000

Funding is reserved to develop programs and policy direction for Seattle's Justice System. One element will explore non-traditional sentencing options including diversionary programs that place defendants into housing, treatment or employment opportunities based on identified need. A secondary element will evaluate the City's current technology environment to upgrade the Seattle Municipal Court's system which retains case management information.

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Minimum Wage Study - \$100,000

A reserve has been established to provide \$100,000 in 2015 for a study to evaluate the effect of the City's minimum wage ordinance on businesses and workers.

Minimum Wage for City Employees

A reserve of \$325,000 is proposed to begin in 2016 to cover minimum wage increases for City employees.

Mentoring Program - \$100,000

This reserve of \$100,000 is for the development of a youth mentoring program in partnership with the Seattle Public School system.

Immigrant and Refugee Leadership Program - \$75,000

In 2014 Council provided for a program that recruits emerging immigrant and refugee leaders in Rainier Valley and trains them on capacity building, nonprofit management and community dynamics. This reserve will further this effort to produce leaders who will work at immigrant and refugee-led nonprofits to strengthen leadership capacity.

Debt Service for Seattle Indian Services Commission Buildings - \$440,000

In 1972, the City of Seattle formed the Seattle Indian Services Commission (Commission) to serve the Native American residents of Seattle. The Commission financed the acquisition and construction of the Leschi and Pearl Warren buildings by issuing special revenue obligation bonds that the City unconditionally guaranteed. The Commission does not have sufficient funds to pay the debt service due in 2015 and 2016. This item establishes an ongoing reserve to pay for the debt service on behalf of the Commission.

Meridian Health Center - \$500,000

This item creates a reserve to provide a matching contribution toward the capital redevelopment of the North Public Health Center located near North Seattle Community College. The Seattle-King County Department of Public Health (SKCDPH) has partnered with Neighborcare Health, a Seattle-based not-for-profit, to build an entirely new facility next to the existing public health center and then move into the new structure with a shared service delivery model including SKCDPH, Neighborcare, and Valley Cities Counseling. Neighborcare Health is managing the construction of the new facility and raising the remaining funds needed to complete the \$22 million redevelopment project.

Public Health Reserve - \$400,000

This reserve will help pay for an array of public health services that would otherwise be reduced from the Seattle-King County Department of Public Health's budget for 2015 and 2016. These include resources to pay for maternity support services at the Greenbridge Public Health Center in White Center, access and outreach services for Seattle residents seeking health services, gun violence research and program planning, health education program planning, and HIV and STD education and outreach.

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Proposed Technical Changes

Updated Costs for Recurring Expenses - (\$5,291,823)

Updated cost projections include non-programmatic changes that reflect latest cost estimates for recurring expenses or different financing plans to fund ongoing services. Examples of adjustments include increases in funding to the City's Emergency Subfund to maintain target balances, reductions in debt service costs, and a partial shift in streetlight costs from the General Fund to the Cumulative Reserve Subfund.

Final Citywide Adjustments for Standard Cost Changes - \$15,538,676

Citywide technical adjustments made in the "Proposed Phase" reflect changes due to inflation, central cost allocation, retirement, healthcare, workers' compensation, and unemployment costs. These adjustments reflect updates to preliminary cost assumptions established in the "Baseline Phase." It includes the General Fund transfer to Operating Fund departments to reflect program support from the General Fund.

Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Appropriation to General Fund Subfunds and Special Funds Budget Control					
Arts Account		4,793,229	5,839,702	5,953,328	6,124,000
Cumulative Reserve Subfund - Capital Projects Account		280,000	400,000	0	0
Cumulative Reserve Subfund - Revenue Stabilization Account		8,712,795	4,292,950	3,337,000	0
Emergency Subfund		0	4,623,121	4,450,000	3,600,000
Finance and Administrative Services Fund		22,403,273	25,123,158	26,857,799	26,763,954
General Bond Interest/Redemption Fund		13,149,686	16,999,279	14,625,274	17,581,028
Housing Operating Fund		0	295,000	314,000	272,000
Information Technology Fund		4,609,008	3,974,939	4,464,489	6,498,844
Insurance		4,225,703	5,100,000	5,077,000	5,577,000
Judgment/Claims Subfund		632,690	755,901	337,906	620,824
Total	2QA00	58,806,384	67,404,050	65,416,796	67,037,970
Reserves Budget Control					
Budget System Reserve		0	700,000	0	0
Building Code Impact Support		0	150,000	0	0
City Multi-Disciplinary Team (MDT) Reserve		0	300,000	300,000	300,000
Department of Justice Settlement Agreement Public Safety Reserve		1,103,053	5,821,522	4,877,952	4,935,511

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Duwamish Opportunity Fund Support	0	250,000	250,000	0
Emergency Notification Alert System	0	345,000	205,000	205,000
EMS Enhancements	0	1,000,000	0	0
Fire Station 39 Housing Services	0	950,000	0	0
Gender Wage Equity Reserve	0	1,400,000	0	0
Get Engaged: City Boards and Commissions	32,696	33,416	34,118	34,937
Gun Violence Research	114,750	0	0	0
Homeless Families Assistance	0	450,000	0	0
Human Services Funding Backfill	0	525,000	0	0
Immigrant and Refugee Leadership Program	0	0	75,000	0
LEAD Program	0	0	415,000	830,000
License and Tax Portal Reserve	463,250	0	0	0
Mentoring Program	0	0	100,000	100,000
Meridian Health Center	0	250,000	500,000	0
Minimum Wage Study	0	100,000	100,000	325,000
Municipal Court Information System Planning Reserve	0	0	150,000	0
Neighborhood Business District Capital Projects	256,762	250,000	0	0
Paid Sick Leave Reserve	99,999	0	0	0
Police Department Reserve	0	0	2,683,000	2,898,000
Public Health Reserve	0	0	400,000	400,000
Public Toilet Project	0	225,000	0	0
Recurring Reserve for Portable Art Rental and Maintenance	438,641	283,802	298,225	310,154
Recurring Reserve-Election Expense	1,490,000	700,000	900,000	1,600,000
Recurring Reserve-Fire Hydrants	7,531,128	8,142,525	8,219,000	8,655,000
Recurring Reserve-Industrial Insurance Pensions Payout	0	2,000,000	2,000,000	0
Recurring Reserve-Office of Professional Accountability Auditor	150,130	160,745	164,121	168,060
Recurring Reserve-Pacific Science Center Lease Reserve	120,000	120,000	120,000	120,000
Recurring Reserve-Puget Sound Clean Air Agency	416,405	430,000	557,000	640,000
Recurring Reserve-Shooting Review Board Civilian	0	5,000	5,000	5,000
Recurring Reserve-State Examiner	796,552	768,750	830,800	848,416
Recurring Reserve-Street Lighting	10,776,461	9,686,259	9,240,000	9,290,000
Recurring Reserve-Transit Pass Subsidy	2,881,518	2,060,587	3,000,000	3,400,000

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Recurring Reserve-Voter Registration and Pamphlet	1,295,000	1,295,000	1,400,000	1,400,000
SDOT Efficiency Study	198,364	0	0	0
Seattle Housing Authority History Project	0	20,000	0	0
Seattle Indian Services Commission	19,375	0	0	0
Seattle Indian Services Commission Debt Service Payment	0	0	440,000	440,000
SODO Arena Proposal	655,635	0	0	0
Sound Transit - Sales Tax Offset	544,161	0	0	0
Tax Refund Interest Reserve	360,888	500,000	500,000	500,000
Taxicab Regulation Study	69,697	0	0	0
Transportation Reserve from Rubble Yard Proceeds	4,945,143	0	0	0
University of Washington Reserve	500,000	500,000	0	0
Yesler Terrace Project Support	100,000	0	0	0
Total	2QD00	35,359,607	39,422,606	37,764,216
Support to Operating Funds Budget Control				
Department of Education Fund	0	0	12,732,460	12,711,408
Drainage and Wastewater Fund	1,127,681	1,396,287	1,473,026	1,498,316
Firefighters Pension Fund	17,022,657	18,047,538	17,412,000	17,475,500
Human Services Operating Fund	59,667,860	66,562,139	62,551,090	62,862,461
Library Fund	46,707,019	47,999,297	50,037,087	50,630,853
Neighborhood Matching Subfund	2,891,284	3,529,677	2,148,807	3,725,991
Parks and Recreation Fund	84,632,330	88,977,317	93,320,666	96,470,347
Planning and Development Fund	10,127,799	10,626,500	10,421,130	10,516,037
Police Relief and Pension Fund	18,987,071	20,716,054	20,396,500	20,287,210
Seattle Center Fund	12,836,685	13,225,248	12,879,052	13,050,327
Solid Waste Fund	0	0	439,000	167,061
Transportation Fund	36,295,800	41,253,065	42,546,115	45,242,662
Total	2QE00	290,296,186	312,333,122	326,356,933
Department Total		384,462,177	419,159,778	429,537,945
Department Full-time Equivalent Total*		0.00	0.00	0.00

* 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.

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Appropriations By Budget Control Level (BCL) and Program

Appropriation to General Fund Subfunds and Special Funds Budget Control Level

The purpose of the Appropriation to General Fund Subfunds and Special Funds Budget Control Level is to appropriate General Subfund resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds, subfunds, or accounts they support.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
Arts Account	4,793,229	5,839,702	5,953,328	6,124,320
Cumulative Reserve Subfund - Capital Projects Account	280,000	400,000	0	0
Cumulative Reserve Subfund - Revenue Stabilization Account	8,712,795	4,292,950	3,337,000	0
Emergency Subfund	0	4,623,121	4,450,000	3,600,000
Finance and Administrative Services Fund	22,403,273	25,123,158	26,857,799	26,763,954
General Bond Interest/Redemption Fund	13,149,686	16,999,279	14,625,274	17,581,028
Housing Operating Fund	0	295,000	314,000	272,000
Information Technology Fund	4,609,008	3,974,939	4,464,489	6,498,844
Insurance	4,225,703	5,100,000	5,077,000	5,577,000
Judgment/Claims Subfund	632,690	755,901	337,906	620,824
Total	58,806,384	67,404,050	65,416,796	67,037,970

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Reserves Budget Control Level

The purpose of the Reserves Budget Control Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Budget System Reserve	0	700,000	0	0
Building Code Impact Support	0	150,000	0	0
City Multi-Disciplinary Team (MDT) Reserve	0	300,000	300,000	300,000
Department of Justice Settlement Agreement Public Safety Reserve	1,103,053	5,821,522	4,877,952	4,935,511
Duwamish Opportunity Fund Support	0	250,000	250,000	0
Emergency Notification Alert System	0	345,000	205,000	205,000
EMS Enhancements	0	1,000,000	0	0
Fire Station 39 Housing Services	0	950,000	0	0
Gender Wage Equity Reserve	0	1,400,000	0	0
Get Engaged: City Boards and Commissions	32,696	33,416	34,118	34,937
Gun Violence Research	114,750	0	0	0
Homeless Families Assistance	0	450,000	0	0
Human Services Funding Backfill	0	525,000	0	0
Immigrant and Refugee Leadership Program	0	0	75,000	0
LEAD Program	0	0	415,000	830,000
License and Tax Portal Reserve	463,250	0	0	0
Mentoring Program	0	0	100,000	100,000
Meridian Health Center	0	250,000	500,000	0
Minimum Wage Study	0	100,000	100,000	325,000
Municipal Court Information System Planning Reserve	0	0	150,000	0
Neighborhood Business District Capital Projects	256,762	250,000	0	0
Paid Sick Leave Reserve	99,999	0	0	0
Police Department Reserve	0	0	2,683,000	2,898,000
Public Health Reserve	0	0	400,000	400,000
Public Toilet Project	0	225,000	0	0
Recurring Reserve for Portable Art Rental and Maintenance	438,641	283,802	298,225	310,154
Recurring Reserve-Election Expense	1,490,000	700,000	900,000	1,600,000
Recurring Reserve-Fire Hydrants	7,531,128	8,142,525	8,219,000	8,655,000

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Recurring Reserve-Industrial Insurance Pensions Payout	0	2,000,000	2,000,000	0
Recurring Reserve-Office of Professional Accountability Auditor	150,130	160,745	164,121	168,060
Recurring Reserve-Pacific Science Center Lease Reserve	120,000	120,000	120,000	120,000
Recurring Reserve-Puget Sound Clean Air Agency	416,405	430,000	557,000	640,000
Recurring Reserve-Shooting Review Board Civilian	0	5,000	5,000	5,000
Recurring Reserve-State Examiner	796,552	768,750	830,800	848,416
Recurring Reserve-Street Lighting	10,776,461	9,686,259	9,240,000	9,290,000
Recurring Reserve-Transit Pass Subsidy	2,881,518	2,060,587	3,000,000	3,400,000
Recurring Reserve-Voter Registration and Pamphlet	1,295,000	1,295,000	1,400,000	1,400,000
SDOT Efficiency Study	198,364	0	0	0
Seattle Housing Authority History Project	0	20,000	0	0
Seattle Indian Services Commission	19,375	0	0	0
Seattle Indian Services Commission Debt Service Payment	0	0	440,000	440,000
SODO Arena Proposal	655,635	0	0	0
Sound Transit - Sales Tax Offset	544,161	0	0	0
Tax Refund Interest Reserve	360,888	500,000	500,000	500,000
Taxicab Regulation Study	69,697	0	0	0
Transportation Reserve from Rubble Yard Proceeds	4,945,143	0	0	0
University of Washington Reserve	500,000	500,000	0	0
Yesler Terrace Project Support	100,000	0	0	0
Total	35,359,607	39,422,606	37,764,216	37,405,078

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Support to Operating Funds Budget Control Level

The purpose of the Support to Operating Funds Budget Control Level is to appropriate General Subfund resources to support the operating costs of line departments that have their own operating funds. These appropriations are implemented as operating transfers to the funds or subfunds they support.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
Department of Education Fund	0	0	12,732,460	12,711,408
Drainage and Wastewater Fund	1,127,681	1,396,287	1,473,026	1,498,316
Firefighters Pension Fund	17,022,657	18,047,538	17,412,000	17,475,500
Human Services Operating Fund	59,667,860	66,562,139	62,551,090	62,862,461
Library Fund	46,707,019	47,999,297	50,037,087	50,630,853
Neighborhood Matching Subfund	2,891,284	3,529,677	2,148,807	3,725,991
Parks and Recreation Fund	84,632,330	88,977,317	93,320,666	96,470,347
Planning and Development Fund	10,127,799	10,626,500	10,421,130	10,516,037
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Seattle Center Fund	12,836,685	13,225,248	12,879,052	13,050,327
Solid Waste Fund	0	0	439,000	167,061
Transportation Fund	36,295,800	41,253,065	42,546,115	45,242,662
Total	290,296,186	312,333,122	326,356,933	334,638,173