

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	2015 Actual	2016 Adopted	2017 Proposed	2018 Proposed
General Fund Support	\$431,993,625	\$456,441,274	\$492,703,653	\$495,740,953
Total Operations	\$431,993,625	\$456,441,274	\$492,703,653	\$495,740,953
Total Appropriations	\$431,993,625	\$456,441,274	\$492,703,653	\$495,740,953
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.

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. For additional information on these items, please refer to the department-specific sections.

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Incremental Budget Changes

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	2017		2018	
	Budget	FTE	Budget	FTE
Total 2016 Adopted Budget	\$ 456,441,274	0.00	\$ 456,441,274	0.00
Baseline Changes				
Adjustment for One-Time Adds or Reductions	-\$ 5,515,000	0.00	-\$ 5,515,000	0.00
Citywide Adjustments for Standard Cost Changes	\$ 9,906,620	0.00	\$ 13,406,079	0.00
Proposed Changes				
Department of Justice/Police Accountability	\$ 241,636	0.00	-\$ 1,280,775	0.00
Police Technology Programs	\$ 7,538,044	0.00	\$ 6,260,714	0.00
Business and Contract Management System Improvements	\$ 1,140,559	0.00	\$ 1,658,465	0.00
Fire Station 39 Equitable Development	\$ 475,000	0.00	\$ 0	0.00
Paid Family Leave Reserve	\$ 1,500,000	0.00	\$ 1,500,000	0.00
General Fund Support and Cultural and Community Institutions	\$ 1,400,000	0.00	\$ 0	0.00
City Multi-Disciplinary Team Reserve	-\$ 130,000	0.00	-\$ 130,000	0.00
Proposed Technical Changes				
Updated Costs for Recurring Expenses	-\$ 7,350,430	0.00	-\$ 4,348,440	0.00
General Fund Support to Department Programs	\$ 27,055,950	0.00	\$ 27,748,636	0.00
Total Incremental Changes	\$ 36,262,379	0.00	\$ 39,299,679	0.00
2017 - 2018 Proposed Budget	\$ 492,703,653	0.00	\$ 495,740,953	0.00

Descriptions of Incremental Budget Changes

Baseline Changes

Adjustment for One-Time Adds or Reductions - (\$5,515,000)

This item includes budget reductions for one-time additions in the 2016 Adopted Budget. Adjustments were made to end programs, combine like-programs to consolidate resources, or move programs to different departments.

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Citywide Adjustments for Standard Cost Changes - \$9,906,620

Citywide technical adjustments made in the initial planning phase reflect changes in the internal services costs (excluding Seattle IT), health care, retirement contribution rate, and updates to unemployment and industrial insurance charges. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Changes

Department of Justice/Police Accountability - \$241,636

Funding is reserved for continued costs associated with the Department of Justice Consent Decree. This reserve is now the combination of three previously separate reserves - the Department of Justice Settlement Agreement Public Safety Reserve, Police Accountability Reserve and the recurring reserve for the Office of Professional Accountability Auditor, and totals \$3.2 million in 2017 and \$3.4 million in 2018. Resources from this reserve have been moved to Seattle IT to implement the Data Analytic Platform and the body-worn video program. It also includes funding for Monitoring Team costs, in-car video storage and potential costs associated with the City's police accountability reform. The funding for police accountability reform is held in a reserve consistent with the reform process outlined by presiding U.S. District Court Judge James Robart. Funds will be appropriated pending the Court's review and approving of the draft legislation to reform the City's police accountability system and the City Council's passage of the Court-approved legislation.

Police Technology Programs - \$7,538,044

General Fund resources are dedicated to Seattle Department of Information Technology to implement several programs for the Seattle Police Department. These programs include the implementation of a work scheduling and timekeeping system for better overtime management, replacement of the Police Department's outdated Records Management System, and consolidation of information technology staff.

Business and Contract Management System Improvements - \$1,140,559

The General Fund will provide resources to the Finance and Administrative Services Department to improve City business and contracting systems. Funding has been reserved to design a tiered business license fee structure with different rates, create a system to track driver licensing data that complies with Transportation Network Company reporting requirements, and develop a single, comprehensive contract management system that replaces multiple contract management applications across the City. For more information, refer to the Finance and Administrative Services section.

Fire Station 39 Equitable Development - \$475,000

The 2017-2018 Proposed Budget reserves funding for the development of the ground floor space of a mixed-use project in Lake City. The project includes affordable housing and pre-k classrooms. In addition to this reserve, there is funding in the Office of Housing budget for the ground floor space.

Paid Family Leave Reserve - \$1,500,000

The City has made a proposal to extend existing leave benefits consistent with the Workforce Equity Action Plan and is currently negotiating the details of this proposal with our union partners. The reserve is increased from the \$500,000 set aside in 2016 to \$2,000,000, which reflects the anticipated General Fund share of the proposed enhancements to leave benefits. These funds will be held in Finance General and distributed to departments to repay them for the actual direct costs of back-filling for employees who take advantage of the leave benefit.

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General Fund Support and Cultural and Community Institutions - \$1,400,000

In 2017, funding has been reserved to provide \$1.4 million for the construction and renovation of cultural and community facilities at the Nordic Heritage Museum, Burke Museum, Town Hall Seattle, Hugo House and Lambert House. Each of these institutions is engaged in significant capital campaign that is raising funds from public, private and philanthropic sources to build new facilities, or significantly enhance their existing buildings. The City's contribution to each will be subject to completing an agreement for public benefits in exchange for the funding.

City Multi-Disciplinary Team Reserve - (\$130,000)

The 2017-2018 Proposed Budget reserves funding for the continuation of the City Multi-Disciplinary Team (MDT) program to additional neighborhoods. The MDT program is a joint partnership between the City and Business Improvement Areas to provide outreach and case management. The reduction of \$130,000 in Finance General will be transferred to the Human Services Department to support previously-approved expansion to Capitol Hill, with \$170,000 remaining in Finance General for possible future expansion neighborhoods.

Proposed Technical Changes

Updated Costs for Recurring Expenses - (\$7,350,430)

Updated cost projections include non-programmatic changes that represent the latest cost estimates for recurring expenses or different financing plans to fund ongoing services. Adjustments in this category reflect increased funding to the City's Emergency Fund to maintain target balances, lower debt service costs, and higher contributions to the City's Rainy Day Fund.

General Fund Support to Department Programs - \$27,055,950

Technical adjustments made in the proposed phase update preliminary cost assumptions established in the baseline phase and provides General Fund resources to support department operations. It includes the adjustment for 2015-2018 annual wage increases per labor contract agreements ratified after the 2016 Adopted Budget was finalized by Council. Refer to department sections for specific program descriptions.

Expenditure Overview

Appropriations	Summit Code	2015 Actual	2016 Adopted	2017 Proposed	2018 Proposed
Appropriation to General Fund Subfunds and Special Funds Budget Control					
Arts Account		5,953,328	7,992,924	9,214,128	9,004,368
Cumulative Reserve Subfund - Capital Projects Account		0	2,700,000	0	0
Cumulative Reserve Subfund - Revenue Stabilization Account		3,810,000	2,223,941	2,777,744	1,868,939
Emergency Subfund		5,646,198	5,148,309	1,697,861	1,521,358
Finance and Administrative Services Fund		26,488,458	29,051,281	27,944,843	29,120,726
General Bond Interest/Redemption Fund		13,758,263	10,468,713	15,718,000	16,811,000

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Housing Operating Fund		0	0	0	0
Information Technology Fund		10,774,086	5,593,859	21,169,544	21,003,276
Insurance		4,400,787	5,086,000	5,352,200	5,617,000
Judgment/Claims Subfund		337,906	620,824	416,819	361,855
School Safety Traffic and Pedestrian Improvement Fund		0	409,801	425,000	400,000
Total	2QA00	71,169,027	69,295,652	84,716,139	85,708,522

Reserves Budget Control

Building Code Impact Support		27,260	0	0	0
City LEAD Multi-Disciplinary Team (MDT) Reserve		170,000	300,000	170,000	170,000
Department of Justice Settlement Agreement/Police Accountability		3,157,631	2,935,511	3,156,531	3,355,762
Emergency Homeless Program		0	2,265,000	0	0
Emergency Notification Alert System		0	0	0	0
Family Leave Reserve		0	500,000	2,000,000	2,000,000
Fire Station 39 Housing Services		0	0	475,000	0
Food Lifeline		0	250,000	0	0
Get Engaged: City Boards and Commissions		67,696	34,937	34,937	34,937
Homeless Crisis Action Plan		5,000,000	0	0	0
Homeless Families Assistance		200,000	0	0	0
Homeless Shelter Development		175,000	0	0	0
Immigrant and Refugee Leadership Program		32,500	0	0	0
Impact Fee Evaluation		41,362	0	0	0
Lambert House		0	0	100,000	0
Mentoring Program		100,000	0	0	0
Mercer Teardrop Sale Study		0	100,000	100,000	100,000
Minimum Wage for City Employees		0	1,080,585	0	0
Municipal Court Information System Planning Reserve		151,686	0	0	0
PacMed Pacific Tower Debt Service Support		0	0	0	0
Police Accountability Reserve		0	2,924,489	0	0
Police Civilian Community Liaison Services		0	323,000	0	0
Police Department Reserve		0	0	0	0
Public Health Reserve		0	0	0	0
Recurring Reserve for Portable Art Rental and Maintenance		297,878	310,154	310,154	310,154
Recurring Reserve-Election Expense		900,375	1,600,000	900,000	1,600,000

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Recurring Reserve-Fire Hydrants	8,219,149	8,655,000	8,512,000	8,812,000
Recurring Reserve-Office of Professional Accountability Auditor	151,000	168,060	0	0
Recurring Reserve-Pacific Science Center Lease Reserve	120,000	120,000	120,000	120,000
Recurring Reserve-Police Intelligence Officer	0	15,000	15,000	15,000
Recurring Reserve-Puget Sound Clean Air Agency	556,511	640,000	640,000	640,000
Recurring Reserve-State Examiner	809,983	878,416	878,416	878,416
Recurring Reserve-Street Lighting	9,240,000	9,290,000	12,500,000	13,200,000
Recurring Reserve-Transit Pass Subsidy	2,947,481	3,400,000	4,017,513	4,057,089
Recurring Reserve-Voter Registration and Pamphlet	1,400,000	1,400,000	1,500,000	1,500,000
Seattle Indian Services Commission	23,873	0	0	0
Seattle Indian Services Commission Debt Service Payment	441,102	440,000	442,000	445,000
Seattle Opera House	0	200,000	0	0
SODO Arena Proposal	6,075	0	0	0
Suquamish Project	0	1,500,000	0	0
Sworn Officers Hiring Reserve	0	2,787,745	0	0
Tax Refund Interest Reserve	777,140	500,000	775,000	775,000
Tenant Improvements	14,964	0	0	0
Unemployment Fund Transfer	1,100,000	0	0	0
Total	2QD00	36,128,664	42,617,897	36,646,551
Support to Operating Funds Budget Control				
Construction and Inspections Fund	11,351,458	6,230,843	6,537,989	6,512,589
Department of Education Fund	12,629,932	6,985,124	8,628,893	7,308,132
Drainage and Wastewater Fund	1,559,026	1,500,730	968,370	984,346
Firefighters Pension Fund	17,311,984	17,163,500	18,787,000	19,481,248
Housing Operating Fund-Supp to Op Fund	345,403	401,623	138,950	143,120
Human Services Operating Fund	66,165,147	77,492,873	88,875,739	86,297,607
Library Fund	49,007,392	50,205,639	52,321,519	53,516,033
Neighborhood Matching Subfund	1,557,068	3,163,660	3,044,195	3,069,648
Parks and Recreation Fund	91,757,322	96,478,558	103,217,523	106,758,463
Police Relief and Pension Fund	20,277,855	21,313,000	21,313,000	21,770,367
Seattle Center Fund	12,652,751	12,948,724	13,044,011	13,226,457
Solid Waste Fund	419,880	6,335,403	8,405,612	8,505,669
Transportation Fund	39,660,716	44,308,048	46,058,162	44,445,394
Total	2QE00	324,695,934	344,527,725	371,340,963

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Department Total	431,993,625	456,441,274	492,703,653	495,740,953
Department Full-time Equivalents 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.

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.

	2015	2016	2017	2018
Program Expenditures	Actual	Adopted	Proposed	Proposed
Arts Account	5,953,328	7,992,924	9,214,128	9,004,368
Cumulative Reserve Subfund - Capital Projects Account	0	2,700,000	0	0
Cumulative Reserve Subfund - Revenue Stabilization Account	3,810,000	2,223,941	2,777,744	1,868,939
Emergency Subfund	5,646,198	5,148,309	1,697,861	1,521,358
Finance and Administrative Services Fund	26,488,458	29,051,281	27,944,843	29,120,726
General Bond Interest/Redemption Fund	13,758,263	10,468,713	15,718,000	16,811,000
Housing Operating Fund	0	0	0	0
Information Technology Fund	10,774,086	5,593,859	21,169,544	21,003,276
Insurance	4,400,787	5,086,000	5,352,200	5,617,000
Judgment/Claims Subfund	337,906	620,824	416,819	361,855
School Safety Traffic and Pedestrian Improvement Fund	0	409,801	425,000	400,000
Total	71,169,027	69,295,652	84,716,139	85,708,522

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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	2015	2016	2017	2018
	Actual	Adopted	Proposed	Proposed
Building Code Impact Support	27,260	0	0	0
City LEAD Multi-Disciplinary Team (MDT) Reserve	170,000	300,000	170,000	170,000
Department of Justice Settlement Agreement/Police Accountability	3,157,631	2,935,511	3,156,531	3,355,762
Emergency Homeless Program	0	2,265,000	0	0
Emergency Notification Alert System	0	0	0	0
Family Leave Reserve	0	500,000	2,000,000	2,000,000
Fire Station 39 Housing Services	0	0	475,000	0
Food Lifeline	0	250,000	0	0
Get Engaged: City Boards and Commissions	67,696	34,937	34,937	34,937
Homeless Crisis Action Plan	5,000,000	0	0	0
Homeless Families Assistance	200,000	0	0	0
Homeless Shelter Development	175,000	0	0	0
Immigrant and Refugee Leadership Program	32,500	0	0	0
Impact Fee Evaluation	41,362	0	0	0
Lambert House	0	0	100,000	0
Mentoring Program	100,000	0	0	0
Mercer Teardrop Sale Study	0	100,000	100,000	100,000
Minimum Wage for City Employees	0	1,080,585	0	0
Municipal Court Information System Planning Reserve	151,686	0	0	0
PacMed Pacific Tower Debt Service Support	0	0	0	0
Police Accountability Reserve	0	2,924,489	0	0
Police Civilian Community Liaison Services	0	323,000	0	0
Police Department Reserve	0	0	0	0
Public Health Reserve	0	0	0	0
Recurring Reserve for Portable Art Rental and Maintenance	297,878	310,154	310,154	310,154
Recurring Reserve-Election Expense	900,375	1,600,000	900,000	1,600,000
Recurring Reserve-Fire Hydrants	8,219,149	8,655,000	8,512,000	8,812,000

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Recurring Reserve-Office of Professional Accountability Auditor	151,000	168,060	0	0
Recurring Reserve-Pacific Science Center Lease Reserve	120,000	120,000	120,000	120,000
Recurring Reserve-Police Intelligence Officer	0	15,000	15,000	15,000
Recurring Reserve-Puget Sound Clean Air Agency	556,511	640,000	640,000	640,000
Recurring Reserve-State Examiner	809,983	878,416	878,416	878,416
Recurring Reserve-Street Lighting	9,240,000	9,290,000	12,500,000	13,200,000
Recurring Reserve-Transit Pass Subsidy	2,947,481	3,400,000	4,017,513	4,057,089
Recurring Reserve-Voter Registration and Pamphlet	1,400,000	1,400,000	1,500,000	1,500,000
Seattle Indian Services Commission	23,873	0	0	0
Seattle Indian Services Commission Debt Service Payment	441,102	440,000	442,000	445,000
Seattle Opera House	0	200,000	0	0
SODO Arena Proposal	6,075	0	0	0
Suquamish Project	0	1,500,000	0	0
Sworn Officers Hiring Reserve	0	2,787,745	0	0
Tax Refund Interest Reserve	777,140	500,000	775,000	775,000
Tenant Improvements	14,964	0	0	0
Unemployment Fund Transfer	1,100,000	0	0	0
Total	36,128,664	42,617,897	36,646,551	38,013,358

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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.

	2015	2016	2017	2018
Program Expenditures	Actual	Adopted	Proposed	Proposed
Construction and Inspections Fund	11,351,458	6,230,843	6,537,989	6,512,589
Department of Education Fund	12,629,932	6,985,124	8,628,893	7,308,132
Drainage and Wastewater Fund	1,559,026	1,500,730	968,370	984,346
Firefighters Pension Fund	17,311,984	17,163,500	18,787,000	19,481,248
Housing Operating Fund-Supp to Op Fund	345,403	401,623	138,950	143,120
Human Services Operating Fund	66,165,147	77,492,873	88,875,739	86,297,607
Library Fund	49,007,392	50,205,639	52,321,519	53,516,033
Neighborhood Matching Subfund	1,557,068	3,163,660	3,044,195	3,069,648
Parks and Recreation Fund	91,757,322	96,478,558	103,217,523	106,758,463
Police Relief and Pension Fund	20,277,855	21,313,000	21,313,000	21,770,367
Seattle Center Fund	12,652,751	12,948,724	13,044,011	13,226,457
Solid Waste Fund	419,880	6,335,403	8,405,612	8,505,669
Transportation Fund	39,660,716	44,308,048	46,058,162	44,445,394
Total	324,695,934	344,527,725	371,340,963	372,019,073