

This reader's guide describes the structure of the 2003 Adopted and 2004 Endorsed Budget and outlines its contents. It is designed to help citizens, media, and City officials more easily understand and participate in budget deliberations. In an effort to focus on what is achieved through spending, the 2003 Adopted and 2004 Endorsed Budget includes funding levels and expected program outcomes, taking into consideration the current economic situation.

A companion document, the 2003-2008 Capital Improvement Program (CIP), identifies proposed expenditures and fund sources associated with the development and rehabilitation of major City facilities such as streets, parks, utilities, and buildings over the coming six years. The CIP also shows the City's financial contribution to projects owned and operated by other jurisdictions or institutions. The CIP fulfills the budgeting and financing requirements of the Capital Facilities Element of Seattle's Comprehensive Plan by providing detailed information on the capacity impact of new and improved capital facilities.

## The 2003 Adopted and 2004 Endorsed Budget

This document is a detailed record of the spending plan proposed by the Mayor and adopted by the City Council for 2003 and endorsed for 2004. It contains the following elements:

- Selected Financial Policies – a description of the policies that govern the City's approach to revenue estimation, debt management, expenditure projections, maintenance of fund balances, and other financial responsibilities;
- Budget Process – a description of the processes by which the 2003 Adopted and 2004 Endorsed Budget and 2003-2008 Capital Improvement Program were developed;
- Summary Tables – a set of tables that inventory and sum up expected revenues and proposed spending for 2003-2004;
- Budget Overview – a narrative that spotlights the priorities reflected in the proposed budget and explains the most important elements of the detailed departmental budgets;
- City Revenue Overview – a narrative that explains where the City's revenues come from and the factors that affect the level of resources available to support City spending;
- Departmental Budgets – City departmental-level information that describes significant policy and program changes from the 2002 Adopted Budget, the services provided, key performance measures, and the spending levels proposed to attain these results; and
- Appendices – the first appendix to the 2003 Adopted and 2004 Endorsed Budget contains a list of positions by department. The second appendix contains a summary of cost allocations for internal department services. The third appendix contains an array of supporting documents that provide detailed data and other information.

## Departmental Budgets: A Closer Look

The budget presentations for individual City departments (including offices, boards, and commissions) form the heart of this document. They are organized alphabetically within six functional clusters:

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- Arts, Culture, & Recreation;
- Health & Human Services;
- Neighborhoods & Development;
- Public Safety;
- Utilities & Transportation; and
- Administration

Each cluster comprises several departments that share a related functional focus, as shown on the organizational chart that follows this reader's guide. Departments are comprised of one or more lines of business, which in turn are comprised of one or more programs.

This budget document identifies some of the most important or well-established performance measures and describes them at the line of business level in departmental budgets.

## **Budget Presentations**

Most department-level budget presentations lead off with information on how to contact the department as well as a description of the basic functions and areas of responsibility of the department. Significant Policy and Program Changes highlights the major changes in how the department plans to conduct its business in light of the adopted budget, and summaries of these changes are provided for each program. The City Council Budget Changes and Provisos section summarizes City Council's revisions to the Mayor's Proposed Budget. Key Performance Measures are also included for some departments; these measures represent a selection of the department's quantitative outcomes.

The budget document includes a table that summarizes historical and adopted expenditures as well as appropriations adopted for 2003 and endorsed for 2004. The actual expenditures are displayed for informational purposes only. In all cases, the adopted department-wide budget totals are broken down by budget control levels, that is, the level at which the City Council makes appropriations. The budget control level can be either a line of business or a program within a line of business. The number of budget control levels has been increased for 2003 to enhance oversight and accountability.

Information on the number of staff positions to be funded under the 2003 Adopted and 2004 Endorsed Budget appears at each of the three levels of detail: department, line of business, and program. These figures refer to regular, permanent staff positions (as opposed to temporary or intermittent positions) and are expressed in terms of full-time equivalent employees, or FTEs. Changes are reflected at the program level and total up to the number of employees to serve the department in the upcoming biennium.

Where relevant, some departmental sections close with one or two additional pieces of information: (1) a statement of actual or projected revenues for the years 2001 through 2004; and (2) a statement of appropriations to support capital projects appearing in the 2003-2004 CIP. Explicit discussions of the operating and maintenance

costs associated with new capital expenditures appear in the 2003-2008 Adopted Capital Improvement Program document.

## **Appendices**

There are three appendices to this document. The first appendix provides a listing of all permanent positions by department. The second appendix contains a summary of cost allocations for internal department services. The third appendix provides detailed supporting information including a detailed breakdown of tax receipts and other revenue deposited in the City's General Subfund; the status (including balances) of other City subfunds and special funds; debt service tables displaying principal and interest payments due on the City's general obligation bond issues; a summary of the 2003-2008 CIP; statements of legislative intent; a glossary; and an overview of relevant demographic and economic statistics.

# Organizational Chart

