

CITY OF  
**Seattle, Washington**  
**2015-2016 Proposed Budget**



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# City of Seattle 2015-2016 Proposed Budget

**Mayor Edward B. Murray**

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**City of Seattle**  
**2015-2016 Proposed Budget**

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## Introduction

The City of Seattle and its over 10,000 employees build and maintain infrastructure, provide utility service, support the needs of the city's residents, and create recreational, cultural, and other enriching opportunities. In providing excellent service, these employees use and maintain dozens of city-owned properties, a fleet of vehicles ranging from fire trucks to golf carts, and equipment and facilities necessary to complete the City's mission.

Budgeting for a large organization with many functions is a crucial and complex process. A proposed budget requires solid forecasts on commodities (such as the price of fuel), economic strength (as it impacts tax revenues, among other budgetary components), and demand for services (from parking meters to libraries to police officers to disc golf courses).

This book is designed to provide clear and accurate information on the budgetary process, estimated revenue streams, and a basic description of departmental needs and spending. The State of Washington allows cities to adopt biennial budgets. The City Council and Mayor will adopt a budget for 2015 in late 2014, as well as endorse a budget for 2016. During the 2016 Proposed Budget process, the Mayor and Council will use the 2016 Endorsed Budget as a starting point.

## City of Seattle Budget Process

In its simplest terms, the City budget is proposed by the Mayor (Executive), checked for compliance with the law (City Attorney), and amended and passed by the City Council (Legislative) before returning to the Mayor for his or her approval and signature. The budget itself is composed of two main documents: an operating budget and a capital improvement program (CIP) budget. The CIP budget consists of large expenditures on infrastructure and other capital projects. The operating budget is primarily composed of expenditures required by the City to deliver the day-to-day array of City services.

Charts summarizing the City's budget process and organization can be found at the end of this section.

### Budget Preparation

The budgeting process begins early each year as departments assess needs and budget forecasters work to estimate revenues and costs. Operating budget preparation is based on the establishment of a current services or "baseline" budget. Current services is what it sounds like – continuing programs and services the City provided in the previous year, in addition to previous commitments that will affect costs in the next year, such as a voter-approved levy for new park facilities, as well as labor agreements and changes in health care, insurance, and cost-of-living- adjustments for City employees.

During the budget preparation period, the Department of Finance and Administrative Services (FAS), working in conjunction with the City Budget Office (CBO), makes two General Fund revenue forecasts, one in April and one in August. Both are used to determine whether the City's projected revenues are sufficient to meet the projected costs of the current services budget. If revenues are not sufficient to cover the cost of current services, the City must identify changes to close the gap – either through reductions or increased revenues or a combination of both. If the revenue forecast shows that additional resources are available, then the budget process identifies new or expanded programs to meet the evolving demands for City services. Regardless, the City is required by state law to prepare a balanced budget.

# Introduction & Budget Process

In May, departments prepare and submit Budget Issue Papers (BIPs) to CBO for analysis and mayoral consideration. In early June, the Mayor's Office reviews and provides direction to departments on the BIPs they should include in their formal budget submittal. In early July, CBO receives departmental operating budget and CIP submittals, including all position (employee) changes. Mayoral review and evaluation of department submittals takes place through the end of August. CBO, in conjunction with individual departments, then finalizes the operating and CIP budgets.

In late September, the Mayor submits the proposed budget and CIP to the City Council. In addition to the budget documents, CBO prepares supporting legislation and other related documents.

After the Mayor submits the proposed budget and CIP, the City Council conducts public hearings. The City Council also holds committee meetings in open session to discuss budget requests with department representatives and CBO staff. Councilmembers then recommend specific budget actions for consideration by their colleagues.

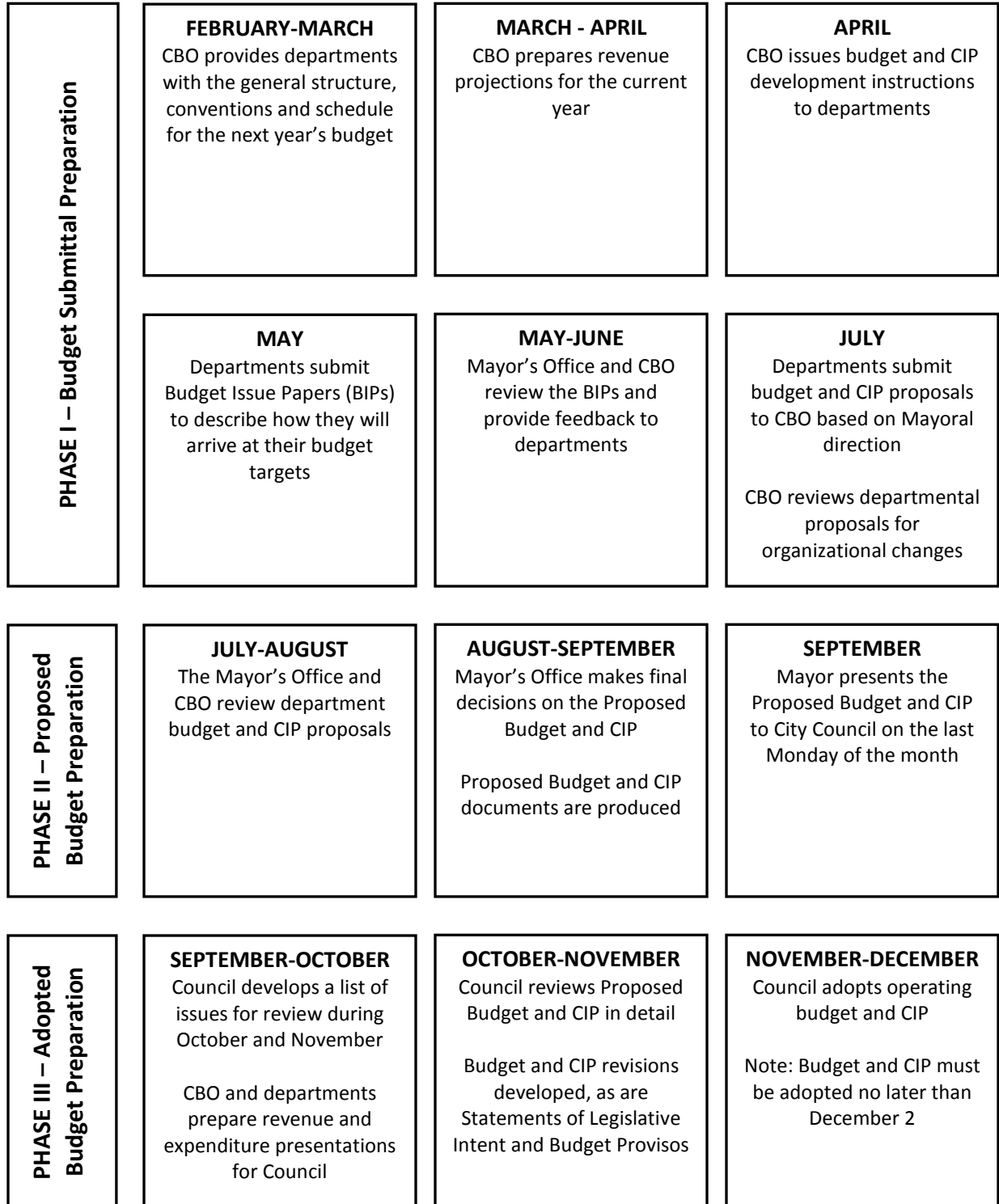
During the budget review process, the City Council may choose to explain its budget actions further by developing statements of legislative intent and budget guidance statements for future budget action. Intent statements describe the Council's expectations in making budget decisions and generally require affected departments to report back to the City Council on results.

After completing the public hearing and deliberative processes the City Council votes to adopt the budget, incorporating its desired budget changes, in late November. The Mayor can choose to approve the Council's budget, veto it, or let it become law without mayoral signature. The Mayor must veto the entire budget or none of it, as there is no line-item veto in Seattle. Copies of budget documents are available for public inspection at the CBO offices, at the Seattle Public Library, and on the Internet at <http://www.seattle.gov/budgetoffice>.

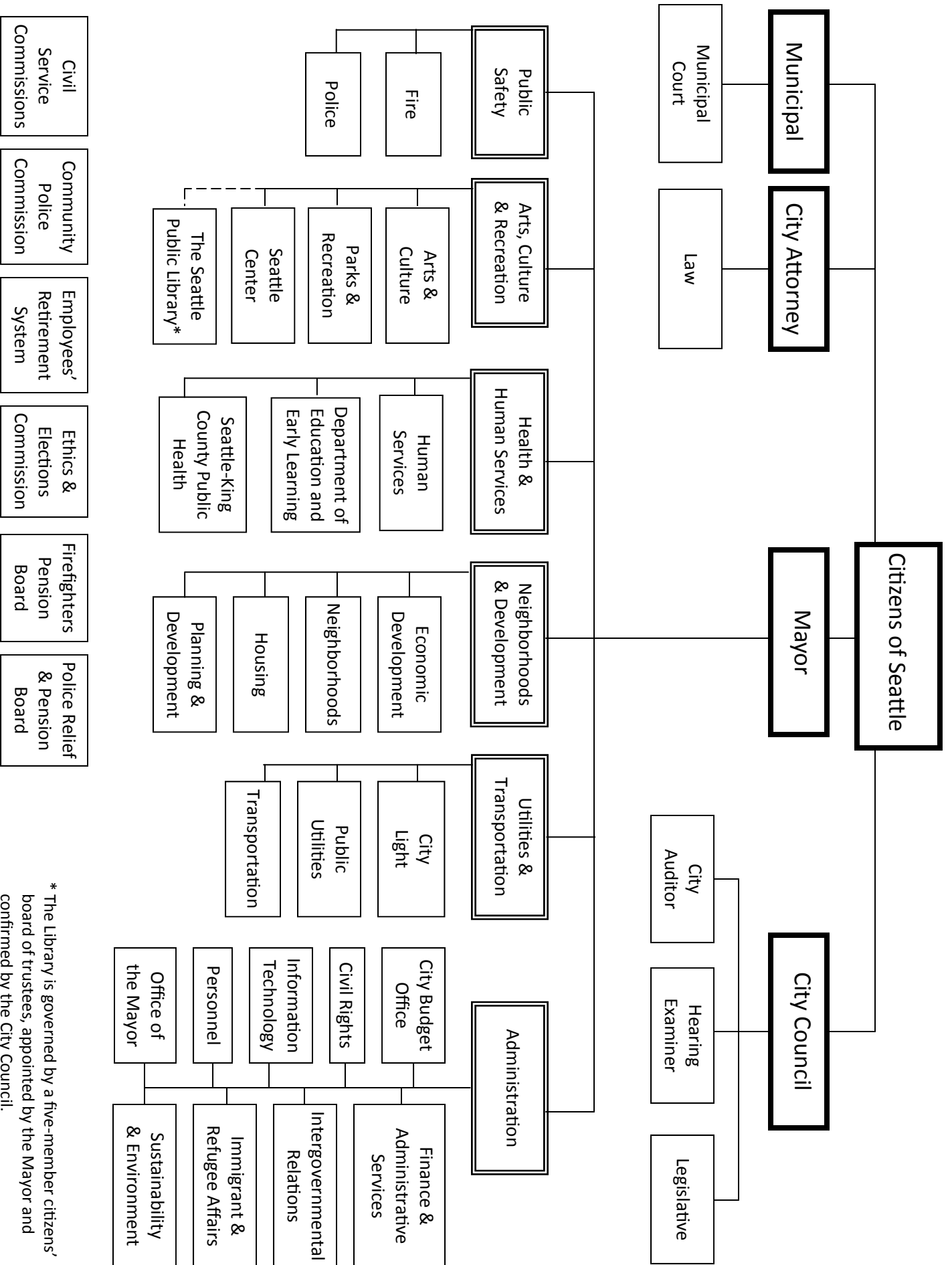
During the year, the City may have a need to change the adopted budget to respond to evolving needs. The City makes such changes through supplemental budget appropriation ordinances. A majority of the City Council may, by ordinance, eliminate, decrease, or re-appropriate any unspent appropriations during the year. The City Council, generally with a three-fourths vote, may also increase appropriations from available money to meet necessary expenditures that were not foreseeable earlier. Additional unforeseeable appropriations related to settlement of claims, emergency conditions, or laws enacted since passage of the annual operating budget ordinance require approval by a two-thirds vote of the City Council. Absent such changes, departments are legally required to stay within is annual budget appropriation.



# Budget Process Diagram







\* The Library is governed by a five-member citizens' board of trustees, appointed by the Mayor and confirmed by the City Council.



## Reader's Guide

This reader's guide describes the structure of the 2015-2016 Proposed Budget Book and outlines its content. The Budget Book is designed to present budget information in an accessible and transparent manner – the way decision-makers consider the various proposals. It is designed to help residents, media, and City officials more easily understand and participate in the budget deliberations.

A companion document, the 2015-2020 Proposed Capital Improvement Program (CIP), identifies expenditures and fund sources associated with the development and rehabilitation of major City facilities, such as streets, parks, utilities, and buildings over the next 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 financial 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 2015-2016 Proposed Budget and 2015-2020 Proposed CIP can also be found online at the City Budget Office's webpage. In addition to PDF files containing the Proposed Budget and Proposed CIP, the site contains department-customized expenditures, and revenues.

### The 2015-2016 Proposed Budget

This document is a description of the proposed spending plan for 2015-2016. It contains the following elements:

- **Proposed Budget Executive Summary** – A narrative describing the current economy, highlighting key factors relevant in developing the budget document, and how the document addresses the Mayor's priorities;
- **Summary Tables** – a set of tables that inventory and summarize expected revenues and spending for 2015;
- **General Subfund Revenue Overview** – a narrative describing the City's General Subfund revenues, or those revenues available to support general government purposes, and the factors affecting the level of resources available to support City spending;
- **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;
- **Departmental Budgets** – City department-level descriptions of significant policy and program changes from the 2014 Adopted Budget, the services provided, and the spending levels proposed to attain these results;
- **Appendix** – an array of supporting documents including Cost Allocation, a summary of cost allocation factors for internal City services; a summary of position changes by department contained in the 2015-2016 Proposed Budget; and a glossary.

## Reader's Guide

### Departmental Budget Pages: A Closer Look

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

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

Each cluster, with the exception of the last, comprises several departments sharing a related functional focus, as shown on the organizational chart following this reader's guide. Departments are composed of one or more budget control levels, which in turn may be composed of one or more programs. Budget control levels are the level at which the City Council makes appropriations.

The cluster "Funds, Subfunds, and Other" is comprised of sections that do not appear in the context of department chapters, including the General Subfund Fund Table, General Subfund Revenue Table, Cumulative Reserve Subfund, Emergency Subfund, Revenue Stabilization Account, Judgment and Claims Subfund, and other administrative funds. A summary of the City's general obligation debt is also included in this section.

As indicated, the Proposed Budget appropriations are presented in this document by department, budget control level, and program. At the department level, the reader will also see references to the underlying fund sources (General Subfund and Other) for the department's budgeted resources. The City accounts for all of its revenues and expenditures according to a system of funds and subfunds. In general, funds or subfunds are established to account for specific revenues and permitted expenditures associated with those revenues. For example, the City's share of Motor Vehicle Fuel taxes must be spent on road-related transportation activities and projects, and are accounted for in a subfund in the Transportation Fund. Other revenues without statutory restrictions, such as sales and property taxes (except voter-approved property taxes), are available for general purposes and are accounted for in the City's General Subfund. For many departments, such as the Seattle Department of Transportation, several funds and subfunds, including the General Subfund, provide the resources and account for the expenditures of the department. For several other departments, the General Subfund is the sole source of available resources.

# Reader's Guide

## Budget Presentations

Most department-level budget presentations begin with information on how to contact the department. The department-level budget presentation then goes on to provide a general overview of the department's responsibilities and functions within City government, as well as a summary of the department's overall budget. A narrative description of the issues impacting the department's 2015-2016 proposed budget then follows. The next section of the department-level budget presentation provides a numerical and descriptive summary of all of the incremental budget changes included in the 2015-2016 proposed budget, along with a discussion of the anticipated operational and service-level changes that will result. The department-level budget presentation concludes with summary level tables that describe the department's overall expenditures and revenues by type as well as by budget control level and program. All department, budget control, and program level budget presentations include a table summarizing historical and adopted expenditures, as well as proposed appropriations for 2015-2016. The actual historical expenditures are displayed for informational purposes only.

A list of all position changes proposed in the budget has been compiled in the appendix. Position modifications include eliminations, additions, reclassifications, and status changes (such as a change from part-time to full-time status), as well as adjustments to departmental head counts that result from transfers of positions between departments.

For information purposes only, an estimate of the number of staff positions to be funded under the 2015-2016 Proposed Budget appears in the departmental sections of the document at each of the three levels of detail: department, budget control, 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 (FTEs). In addition to changes that occur as part of the budget document, changes may be authorized by the City Council or the Human Resources Director throughout the year, and these changes may not be reflected in the estimate of staff positions presented for 2015-2016. These changes are summarized in the appendix.

Where relevant, departmental sections include additional pieces of information: a statement of actual or projected revenues for the years 2013 through 2016; a statement of fund balance; and/or a statement of appropriations to support capital projects appearing in the 2015-2020 Proposed Capital Improvement Program. Explicit discussions of the operating and maintenance costs associated with new capital expenditures appear in the 2015-2020 Proposed Capital Improvement Program document.





## 2015-2016 Proposed Budget Executive Summary

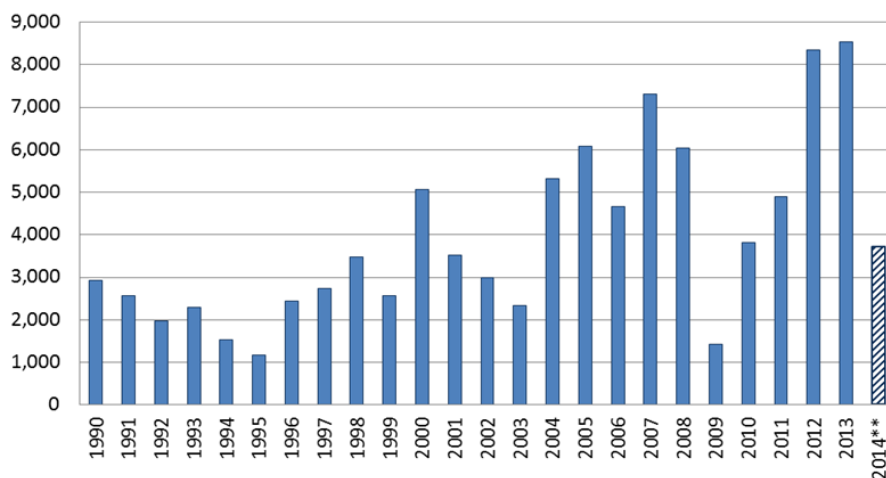
The 2015-2016 Proposed Budget for the City of Seattle totals \$4.8 billion per year, including \$1 billion of annual General Fund spending. These totals reflect an annual growth of more than 9 percent in 2015 for the overall proposed budget, which includes the City’s utilities and Citywide capital spending. This relatively large increase is driven by spending on several significant capital projects, including the seawall, SPU’s North Transfer Station and major one-time investments at Settle City Light. General Fund spending for 2015 will increase by just 3.5 percent, relative to the 2014 Adopted Budget. Most of this proposed spending increase can be attributed to the escalating costs of existing City services, but Mayor Murray is proposing limited investments in some targeted services and programs. The City’s modest revenue growth the past year, and projected for the near-term future, will allow for these limited investments, while also addressing a portion of the structural shortfall underlying the City’s current budget.

### General Fund Budget Outlook

Steady growth in the local economy supports a generally positive outlook for General Fund revenues. The forecast anticipates annual revenue growth of 3.5 percent and 3.9 percent for 2015 and 2016, respectively, relative to the 2014 Adopted Budget. This would match the modest, but steady revenue growth the City has experienced in recent years. And as we now move into the sixth year of post-recession recovery, there is evidence that the pace of the U.S. economic expansion is increasing. At the national level, consumer confidence has reached its highest level since 2007, and employment growth over the past six months has been strong.

The local economy continues to outperform the nation and the rest of Washington state. Growth in the technology and aerospace sectors has been a key driver, as has been a significant “boom” in construction activity in Seattle. The commercial sector has been an important component of this rapid expansion in construction, but residential investment has been notable. Currently there are over 14,000 housing units permitted but not yet completed, the highest level in recent decades.

**Figure 1. New Residential Units\* by Year Permit Issued, Seattle**



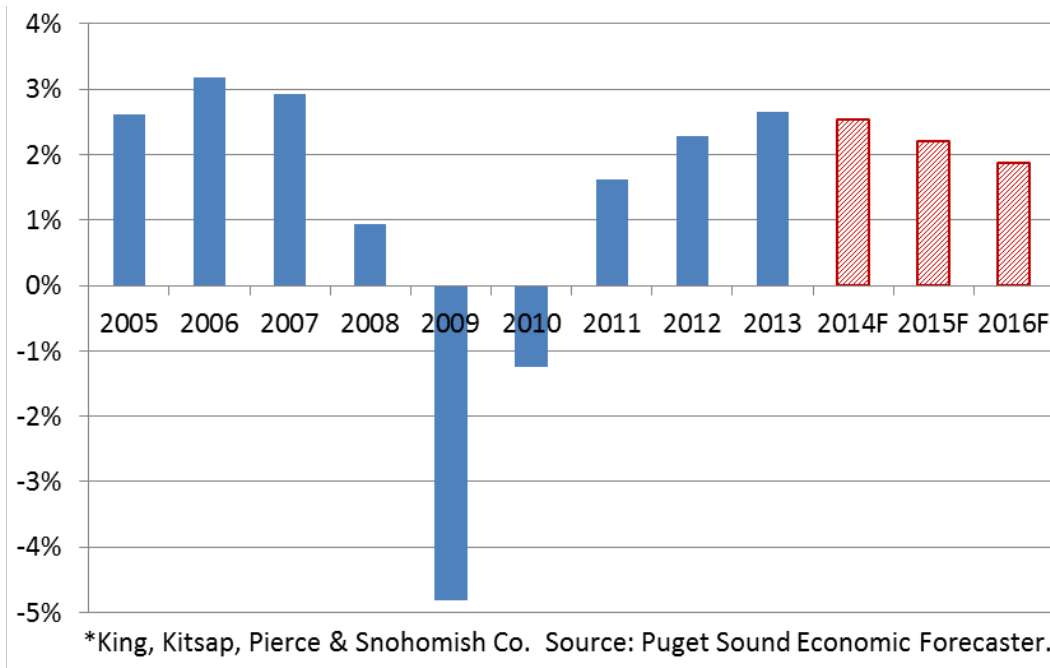
\*Data include units that have been completed or currently have an open permit.

\*\*2014 data are for January - June. Source: Seattle Dept. of Planning & Development.

## Proposed Executive Summary

Employment growth provides the strongest evidence of the strength in the local economy. As shown below, the Puget Sound region has seen a steady increase in the rate of job growth during the recovery.

**Figure 2. Puget Sound Region\* Employment: Annual Growth Rate**



Looking forward, the local forecast anticipates this rate of growth will slow, but still projects an overall increase in employment. We will see a continued growth in jobs, but the local economy probably cannot sustain the current pace of technology sector hiring and construction sector expansion. Employment projections drive the forecasts of local economic activity, which in turn underlies estimates of future City revenues. Thus, our revenue projections anticipate steady growth, but do not anticipate a rapid expansion of General Fund revenues.

With revenue growth anticipated to continue, the challenges for the General Fund remain on the expenditure side. One challenge is the current balance between revenues and expenditures; the expenditure level authorized in the 2014 Adopted Budget exceeds projected revenues by approximately \$25 million, and closing this gap relies on the use of one-time fund balances. While existing fund balances can help sustain current spending for a time, it is not viable in the long term.

A second challenge is that baseline expenditure growth continues to outpace inflation. In recent years, the wages of most City employees have not grown faster than inflation, but the cost of health care and retirement has driven total labor costs closer to the overall growth rate of City revenues. Thus, while the projected growth in City revenues outpaces inflation, it is not sufficient to support more than the very modest increase in services and programs in the 2015-2016 Proposed Budget.

## Proposed Executive Summary

### Prudent Financial Management - Continued Growth in Reserves

While some modest spending additions are included, the proposed budget takes a prudent planning approach for unforeseen circumstances by fully funding the City's established reserves. The City maintains two large reserves to help address potential financial stresses on the General Fund: the Revenue Stabilization Account, and the Emergency Subfund.

The Revenue Stabilization Account, better known as the Rainy Day Fund, buffers the General Fund from unanticipated shortfalls in revenue. By adopted policy, 0.5 percent of General Fund tax revenues are directed into the fund each year, until it reaches a maximum amount established as 5 percent of this same revenue stream (approximately \$45 million). By the close of 2014, the fund will likely reach that maximum amount for the first time since its creation.

A healthy Rainy Day Fund is an essential tool in creating financial stability for the City. It allows the City to preserve services in times of an unexpected revenue contraction, and helps protect the City's high bond rating, which helps keep the City's borrowing costs low.

The City's other large reserve, the Emergency Subfund (ESF), protects the General Fund from the risks of significant and unanticipated expenditures, such as recovery from a major natural disaster. By state law, the City can maintain the equivalent of up to 37.5 cents per \$1,000 of assessed property values in the ESF. The City's adopted financial policies require the fund's balance be maintained at the maximum allowed level. As the local economy has recovered, real estate values have increased rather rapidly, and as a result, so has the limit on the ESF balance. The proposed budget will increase the ESF to \$53.0 million in 2015, and a projected \$56.6 million in 2016, the highest levels ever.

### Shaping the Budget Process

As Mayor Murray worked with the City Budget Office (CBO) to develop his 2015-2016 Proposed Budget, he had an opportunity to better understand the City's established budget process, experiencing both its strengths and weaknesses. Steps were taken to address immediate areas of concern, but a policy agenda was developed to drive the budget process to become a mechanism for tracking tangible outcomes and providing more transparent accountability to the residents of Seattle. Some of this agenda can be undertaken quickly, while other elements will require longer-term investments in new tools.

**Establish Economic and Revenue Forecast Advisory Committee.** The proposed budget includes a new process for developing the revenue forecasts supporting the City's proposed spending. The staff developing the forecasts will be transferred from the Department of Finance and Administrative Services (FAS) to the City Budget Office (CBO) to better integrate the forecasting work with overall budget development. At the same, the City will form an Economic and Revenue Forecast Advisory Committee to help guide and oversee development of the City's formal revenue forecasts. With representation from leadership in the Executive and Legislative branches, and technical staff from key departments, the committee will enhance transparency in the revenue forecasting process and improve coordination across the City's various forecasting functions. Including representatives from the

## Proposed Executive Summary

Executive and Legislative branches will ensure elected officials involved in budget decisions have full access to forecast development. From a technical perspective, the inclusion of representatives from CBO, Seattle City Light and Seattle Public Utilities will ensure the City's best-trained economists and forecasters will work together to develop a consistent set of forecasts regarding local economic conditions.

**Update and Enhance the City's Accounting Systems.** The City's existing central accounting system, Summit, has reached the end of its useful life. The vendor no longer supports the software and the tool no longer serves the City's budgetary or accounting needs. As home to the City's central accounting functions, FAS has taken the lead in the process to develop and deploy a new system. The 2015-2016 Proposed Budget includes funding needed to move this project, known as FINMAP, to the next planning steps. Implementation will not occur until the Mayor and Council have the opportunity to provide further direction about the new system and its functions. The project provides an exciting and challenging opportunity to build a centralized system that not only tracks revenues and expenditures, but also links spending and budgetary decisions to outcomes and performance measures. These opportunities are being explored now and options to develop a system that provide the backbone for a true performance-based budgeting system will be brought forward for review by the Mayor and Council in 2015.

**Track Outcomes and Establish Performance Metrics.** Mayor Murray believes that the public should be able to easily track the City's performance around key indicators of basic public services. To that end, staff have been assigned the task of reviewing the City's existing reporting mechanisms and developing a transparent, unified set of easily accessed metrics updated regularly for public review.

**Provide Online Interactive Budget Information.** Working with the City Budget Office, the Department of Information Technology (DoIT) has expanded a current contract with a local data and information firm to help make the City's budget more accessible to the public. The 2015-2016 Proposed Budget will be partially displayed through an online interactive tool, showing budget information down to a program level for all departments. In future budgets, DoIT intends to explore implementing additional functionality, including things like Citywide expense reporting and dashboarding of performance data.

**Review Base Budgets.** The City's existing budget process puts a great deal of scrutiny on proposed changes to each department's budget, but does not apply the same level of rigor to reviewing baseline expenditures. Realistically, a detailed review of every department's baseline expenditures cannot be conducted each year. However, a targeted model that systematically reviews a share of the overall baseline City spending each year should be possible. Such an approach would provide an opportunity both to increase transparency about spending, and to review staffing and programming decisions inherited from the past. Looking forward to 2015, CBO will work in partnership with at least two departments to conduct a review of baseline spending.

# Proposed Executive Summary

## Targeted Investments to Support a Clear Vision of Seattle's Future

When Mayor Murray took office he articulated a vision for Seattle that included five key elements:

- A Safe City
- An Affordable City
- A Vibrant City
- An Interconnected City
- A City that Fosters Innovation

As detailed below, the Mayor's 2015-2016 Proposed Budget supports this vision. New and existing resources will be directed toward programs and services that support each of these essential elements.

### A Safe City

Public safety is the foremost responsibility of City government. All Seattle residents deserve to be secure in their homes, safe in their neighborhoods and able to explore our city without threat or intimidation. To help achieve goals the proposed budget includes investments in both the Seattle Police Department (SPD) and the Seattle Fire Department (SFD).

**Implement Reform at SPD.** Newly-appointed Police Chief Kathleen O'Toole is providing the leadership needed to guide significant change at SPD, including implementing requirements of the 2012 Settlement Agreement with the United States Department of Justice. In terms of internal management and reorganization, the proposed budget includes funding for a number of high-level civilian positions – a chief operating officer, chief information officer, and counsel to the chief. The proposed budget also reflects a number of budget-neutral transfers among the department's various divisions. These new appointments and reorganizational steps will help improve the effectiveness and efficiency of SPD. In addition, the proposed budget establishes a reserve in Finance General to address needs identified by the chief after her ongoing review of SPD operations is complete. For example, the chief has recently established a process to develop micro-community policing plans and is reviewing SPD's overall approach to community policing. Once this work is complete, additional funding may be needed to implement these new plans and approaches.

With regard to the Department of Justice Settlement Agreement, the proposed budget provides the resources needed to address compliance issues, including upgrades to SPD's information technology infrastructure, reduction in the span of control for officers, and permanent staffing for oversight of the Use of Force Review Board. Consistent with the overall goal of enhanced accountability, the proposed budget also includes increased funding for the Office of Professional Accountability, to both improve intake and enhance investigations.

**Hire and Train New Police Officers.** Greater visibility of police officers in Seattle neighborhoods and downtown is a priority for the Mayor and the chief of police. Deployment decisions, controlled internally by department leadership, are the highest priority for immediate enhancements to patrol staffing because they can achieve the quickest results. In addition to quickly addressing visibility issues, this

## Proposed Executive Summary

administration is focused on creating a more efficient and effective recruitment process, and will work with the Public Safety Civil Service Commission, Department of Human Resources, and the Seattle Police Department to improve backgrounding, hiring and training practices.

With regard to staffing, in 2015 SPD will focus on filling police officer positions funded as the City recovered from the economic downturn, but unfilled to date due to constraints in the recruitment and training process. The department expects to fill every available academy class in 2015 in order to catch up for prior additions, and hire up to nine new officers. By the end of 2015, the department expects to have 1,313 fully-trained officers in service, bringing SPD closer to the pre-recession level high of 1,323 fully-trained officers. In 2016, the proposed budget adds new resources for up to 25 new police officers above attrition. With this add, SPD will exceed pre-recession levels, reaching an all-time department high of 1,336 fully-trained officers by the end of 2016.

**Improve EMS Response.** In recent years the Seattle Fire Department has seen a steep increase in the number of calls for non-fire emergency services, particularly in the downtown area. The two aid cars now operating in the center city averaged 6,205 calls each in 2012 and 2013. This compares to an average of 3,765 calls each by SFD's other two aid cars. The proposed budget addresses this issue by providing approximately \$1 million in ongoing, annual funding for a new aid car and associated staffing. The aid car will be located at Fire Station 10, near Pioneer Square, and will help relieve the pressure on the two aid cars now serving the downtown area.

**Increase Recruitment Classes for SFD.** The department currently operates with a total of 1,046 firefighters, down from a high of 1,117 in 2010. Given that the Department has a daily minimum staffing requirement, this has increased the amount of overtime needed to support daily operations. The department cannot sustain the current level of overtime from either a financial or personnel perspective. Additional funding is therefore provided in 2015 to fill twenty five vacant positions. Although this will come at a one-time cost of just over \$1 million, the resulting reduction in overtime will save nearly the same amount over the next two years and provide additional savings going forward.

**Assess Public Safety Facility Needs.** Over the past few years the City has been moving towards the development of a new North Police Precinct facility. The existing facility is undersized and is well past its useful life, so the need for a new facility is clear. However, before moving forward with final design and project implementation, the Mayor believes the City should conduct a more comprehensive evaluation of the SPD's facility needs, as well as those of SFD. Although work on the fire station projects first identified in the 20003 Fire Facilities Levy is still ongoing, significant SFD facility needs, including the department's aging headquarters building, were not addressed in the levy. In addition, SPD may face potential space challenges at the existing South Precinct and the department's Harbor Patrol facility is failing. In this context, developing a thorough understanding of overall public safety facility needs will provide the information needed to prioritize and develop funding strategies for these important public safety needs.

# Proposed Executive Summary

## An Affordable City

Seattle is undergoing a period of record growth and development. The city's burgeoning high-tech and life-sciences sectors are creating thousands of well-paying jobs. But for many families, artists, students and immigrants new to the country, the city is becoming increasingly unaffordable. Seattle is at risk of pricing out the very diversity it thrives upon. As detailed below, the 2015-2016 Proposed Budget addresses this challenge in a number of significant ways, taking steps to increase affordability, embrace diversity and support the city's most vulnerable residents.

**Establish the Office of Labor Standards.** This new office, to be located within the existing Office for Civil Rights (OCR), will take the lead in education and enforcement of the City's labor-related legislation, including the City's Sick and Safe Leave ordinance and the recently adopted Minimum Wage ordinance. With respect to the latter, for 2015 the office's work will focus primarily on education and outreach for both employers and employees. Initially, the office will hire 3.5 new full-time equivalents to conduct this work. In 2016, an additional two investigators will be added as the nature of the work shifts toward compliance and enforcement.

**Launch the "Ready for Work" Program.** This new program, which will be implemented by the Office of Immigrant and Refugee Affairs (OIRA), will assist Seattle residents with limited English proficiency that are currently unemployed or underemployed, by helping them obtain the skills necessary for living-wage careers. Funded with \$450,000 from the Federal Community Development Block Grant, the English as a second language program will partner with the Seattle Colleges (formerly Community Colleges) and community-based organizations to lower the employment barriers faced by many of Seattle's foreign-born residents. The proposed budget also includes funding to conduct a full assessment of this new program's effectiveness.

**Strengthen Immigrant Integration.** Immigrant integration, a key component of OIRA's recently developed action plan, is an intentional effort to build vibrant and cohesive communities. To facilitate this integration process, the 2015-2016 Proposed Budget adds a language access coordinator and an ethnic media and communications coordinator to OIRA. These two new positions will work to increase the City's capacity and competence in engaging and serving immigrant and refugee residents who have limited English skills.

**Develop an Affordable Housing Agenda.** Mayor Murray is committed to developing a coordinated set of strategies that address critical affordable housing needs in Seattle. Development of a Housing Affordability Agenda and planning for the 2016 Housing Levy renewal are closely linked. The proposed budget provides the Office of Housing with the funding needed to research new and expanded strategies to ensure Seattle has housing affordable to diverse household types across a range of income levels. In 2015 and 2016, \$125,000 in funding will support the development of the Housing Affordability Agenda. In addition, in 2015 \$185,000 will support planning for renewal of the 2016 Housing Levy.

**Establish a Priority Hire Program.** The City's own spending on major capital investments can help drive employment within the local economy. Construction jobs and related positions offer living-wage jobs

## Proposed Executive Summary

that can support individuals and families. In the 2015-2016 Proposed Budget, the Mayor funds a new program to increase the number of Seattle residents able to secure jobs on City-funded capital projects. As the City invests in local infrastructure, it can also be investing its own residents. This program, led by the Department of Finance and Administrative Services, will involve engagement with construction firms, labor unions and community stakeholders. The City will adapt its contracting approach to promote an emphasis on local hiring and look for ways to help develop a pipeline of qualified local workers.

**Protect the most vulnerable.** At the same time that the proposed budget takes steps to improve employment opportunities and expand the availability of affordable housing, the Mayor's funding priorities recognize that unemployment, homelessness and food insecurity are realities faced by too many of Seattle's residents. Therefore, additional resources are provided to protect the City's most vulnerable residents. Funding is provided to help sustain existing programs facing cuts from other funding partners to expand existing programs with track records of success, and to support new best practices and innovative strategies:

- Funding of \$410,000 for a new and innovative program targeting individuals who have been housed in shelters for an extended period, without having moved on to more stable housing. This program will benefit the individuals involved, but will also increase overall shelter capacity by reducing the demand for long-term services.
- Further investments of \$600,000 per year will expand the successful Rapid Rehousing program, which is an accepted best practice for addressing the needs of the homeless. This investment will specifically target the needs of homeless veterans.
- Funding in the amount of \$200,000 is provided to both the Low-Income Housing Institute's Urban Rest Stop and the Downtown Emergency Service Center's Homeless Outreach Stabilization and Treatment (HOST) program to partially offset losses from other sources.
- An additional \$100,000 per year will support the purchase of bulk food for the city's food banks, which continue to see a growth in demand for their services.
- Annual support of \$100,000 is added for the "Project 360" youth services program. This program, which also receives state, federal and private funding, supports homeless youth by providing case management, legal advocacy, and trauma-specific therapy focused on untreated sexual assault.
- An additional \$70,000 per year is provided to support services at Seattle-area senior centers.

The proposed budget also takes steps to help address the significant financial crisis emerging at King County Public Health. Significant funding shortfalls have forced the agency to restructure service delivery and eliminate some programs. The proposed budget provides \$400,000 in 2015 to help pay for an array of public health services that would have otherwise been reduced from the Seattle-King County Department of Public Health's portfolio. 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/STD education and outreach. The same level of funding is set aside for 2016,



## Proposed Executive Summary

but the Mayor looks forward to further financial analysis and policy development work with the City's partners at King County Public Health before these dollars are appropriated.

### A Vibrant City

The city's vibrancy depends on the complementary roles of the business community providing employment opportunities for a workforce of diverse skills, and the residential neighborhoods offering attractive places for individuals and families to build their lives. Investments that support both these elements are essential for the city's long-run health. For example, livable, walkable, mixed-use neighborhoods and nearby parks are the strategies needed to support growth in Seattle's neighborhoods. And at the same time, affirmative actions by the City can also help support growth among the city's businesses, both large and small. The Mayor's proposed budget includes several investments designed to protect and enhance Seattle's vibrancy:

**Implement the Metropolitan Parks District.** In August 2014, the voters of Seattle approved a measure to create the Seattle Park District. Once fully implemented in 2016, the district will have resources of approximately \$48 million per year, which will be used in partnership with the Seattle Department of Parks and Recreation (Parks) to fund recreational services, major maintenance of existing Parks assets and investments in new park facilities. This district will provide critical resources for maintaining existing facilities, enhancing services within the existing park network, and developing previously acquired properties. During 2015, the City will loan an initial \$10 million to the district, helping provide a smooth "ramp up" of district-supported activities ahead of full implementation in 2016. The district will repay this amount over eight years, once tax collections start in 2016.

**Equitable Development:** With baseline funding continuing in 2015 and 2016, the Department of Planning and Development (DPD) and the Office of Civil Rights are co-leading the City's Equitable Development Framework (EDF), a multifaceted, multi-department strategy to help implement the Mayor's Race and Social Justice Executive Order and Council Resolution 31492 related to equitable development. The EDF provides the framework to:

- develop and recommend policies for adoption, including new policies in the City's Comprehensive Plan;
- create a Strategic Investment (funding) Strategy for how departments can leverage their collective investments and partner with non-City entities;
- build capacity in communities, including work on a multicultural center in southeast Seattle; and
- prioritize the type of investments to be made in target areas in order to achieve equitable outcomes.

This is an important way for DPD to help ensure current and future work focuses on achieving racial equity and ensuring all community members in Seattle benefit from development.

## Proposed Executive Summary

**Enhance Small Business Outreach, Engagement and Support.** Micro and small businesses provide job creation, innovation and wealth creation opportunities that are an important aspect of the economic vibrancy of Seattle. Supporting entrepreneurs in accessing the appropriate information, resources and training is critical to ensuring the success and growth of their enterprises. The proposed budget provides \$210,000 of additional resources to increase the level of technical assistance, outreach and engagement, and financial services provided to small businesses.

The proposed budget also increases support for the existing Only in Seattle (OIS) program in 2015 and 2016 to support neighborhood business district economic development efforts, with targeted focus on better serving ethnic, minority, and immigrant and refugee-owned small businesses. OIS promotes a safe and healthy business environment for business organizations and neighborhood business districts. Significant one-time and ongoing resources are added to OIS to expand the reach of the program and increase the number of grants made available.

**Expand Investments in the Central Area.** In conjunction with the proposed budget, the Mayor has proposed legislation to broaden the uses of the Central Area Equity Fund. The Central Area Equity Fund was created in 1995 to provide support to community development organizations to assist with the acquisition and development of real estate in the Central Area. Maintaining a commitment to the community and economic development purpose of the fund, the Mayor proposes to expand potential uses of the fund to include supporting several community-based projects and initiatives, all with the goal of celebrating the Central Area's identity, culture and history, and enhancing the economic opportunities for its residents.

**Further Invest in the Creative Advantage Initiative.** The arts are a critical part of Seattle's vibrancy and arts education is essential for the future arts in the city. The Creative Arts Initiative, led by the Office of Art and Culture, addresses inequality in arts education by partnering with the Seattle School District to provide arts educational programming to a targeted group of schools, serving over 6,500 students. The program also supports professional development for the artists themselves, building their educational and classroom management skills. The 2015-2016 Proposed Budget increases funding to expand this program.

**Foster Environmental Equity.** Seattle's Equity & Environment Initiative is a City-community partnership to ensure everyone benefits from Seattle's environmental progress, and to engage communities most impacted by environmental injustices in setting environmental priorities and designing strategies. An additional \$80,000 investment will support community engagement and partnership development to advance the initiative, resulting in an Equity & Environment Action Agenda by the end of 2015.

### An Interconnected City

Mayor Murray is committed to developing a comprehensive, multi-modal transportation strategy for Seattle. His goal is to integrate and prioritize the City's pedestrian, bicycle, transit and freight plans, staying true to the goals of each while recognizing they must work together as a system. The investments included in the 2015-2016 Proposed Budget move toward such an integrated system, while

## Proposed Executive Summary

at the same time “taking care of basics,” including funding for repair and maintenance, and greater emphasis on the needs of individual neighborhoods.

**Invest in Neighborhoods.** The proposed budget doubles annual funding for the Neighborhood Street fund, from \$1 million to \$2 million. These resources, which are allocated through a process that is driven by neighborhood priorities, will support investments that improve safety and mobility in neighborhoods across the city.

**Build Sidewalks.** Installing new sidewalks is a key priority for Mayor Murray. Therefore, the proposed budget redirects funds within the Pedestrian Master Plan and the Pedestrian Master Plan - School Safety CIP projects to establish a "Pedestrian Master Plan - New Sidewalks" CIP project. An additional \$2,000,000 from Real Estate Excise Tax (REET) funds have been directed to the new sidewalk project in 2016.

**Provide transportation options.** To address increased demand for multi-modal transportation options, the 2015-2016 Proposed Budget makes important mobility investments, including funding to implement the Transit, Pedestrian and Bicycle Master Plans and to make multi-modal improvements in the busy 23rd Avenue corridor. The 2015-2016 Proposed Budget includes funds to:

- Expand investments that make biking, riding transit, and walking easier alternatives to get around in Seattle, by including increased funding for sidewalks (see above), \$800,000 for development of a Downtown Cycle Track Network, and \$2.4 million for new bicycle greenways parallel to the 23rd Avenue Corridor.
- Launch a bike sharing program in the Central District neighborhood in 2015.
- Improve the 23rd Avenue corridor, which is a major north-south thoroughfare connecting the Rainier Valley and Central Area to the University of Washington.
- Activate streets and right-of-way areas so people can walk, bike, shop, and explore their community in a new way by increasing funding for the Summer Streets program and supporting new concepts for plazas and parklets.

**Enhance Road and Bridge Maintenance.** The Seattle Department of Transportation maintains a total pavement network of more than 3,900 lane miles. Of these, approximately 1,500 lane miles are arterial streets and 2,400 are non-arterial streets. The proposed budget provides an additional \$3,000,000 in 2015 and an anticipated \$5,000,000 in 2016 to re-surface and repair the city's streets. SDOT manages approximately 137 bridges with a replacement value of more than \$2.5 billion. This year SDOT is submitting \$10,440,000 in federal grant applications for four bridge projects (Post Alley, Cowen Park, Schmitz Park and the 45<sup>th</sup> Street Viaduct). In total, these projects will require \$5,143,000 in total local matching and related funds during 2015-2017, if the grant applications are successful.

**Mitigate Construction Impacts.** The 2015-2016 Proposed Budget builds upon the Access Seattle program's successes in 2014. The Access Seattle program aims to keep businesses thriving, travelers moving safely, and construction coordinated during the significant growth and development boom in many parts of Seattle. The program actively plans, coordinates, and monitors construction activity in downtown as well as in neighborhoods, and will become even more important as major downtown construction activity is expected to continue in 2015. Current construction hubs include: Central

## Proposed Executive Summary

Waterfront, Pioneer Square, South Lake Union, North Downtown/Denny Triangle, Ballard, Capitol Hill, and West Seattle. The proposed budget also includes funding to upgrade the City's Transportation Operations Center, which helps coordinate real-time traffic data and improve traffic flow as congestion develops in particular parts of the overall transportation network.

**Improve Freight Mobility.** The 2015-2016 Proposed Budget makes significant investments in freight mobility; large-scale projects are now underway near the freight corridor south of downtown, including State Route (SR) 99 tunnel construction, seawall replacement and other improvements along the waterfront. To help mitigate potential traffic congestion spots, SDOT will install traffic cameras, upgraded signals, vehicle detection devices and fiber communication as part of an Intelligent Transportation System (ITS) in the freight corridor. The projects will improve signal timing and allow SDOT to measure travel times along South Michigan Street and First Avenue South. In addition, ITS will provide real-time information to improve traffic flow for freight operators and the general public travelling between Georgetown, the stadium district, SR-99, SR-509 and I-5. Additional investments will also be made in the proposed Heavy Haul Corridor, which is being jointly planned by the City of Seattle and the Port of Seattle.

### A City that Fosters Innovation

For Seattle to achieve the Mayor's vision, it will be necessary to harness the kind of innovation and creativity that has long defined this community. The City can help promote creativity within the private sector and support the region's innovation-driven economy. At the same time, within its own operations the City must embrace the innovation and change needed to deliver services in a more effective and efficient manner. This will mean replicating what has been successful elsewhere, discontinuing what is not producing the desired results, and having the energy, encouragement and initiative to generate new solutions to experiment with and see what's truly possible. Accordingly, the 2015-2016 Proposed Budget makes investments to advance innovation across the broader community of Seattle and within City government itself.

**Create the Department of Education and Early Learning.** Access to a well-educated workforce is a key to maintaining the city's strength as a hub of innovation. At the same time, ensuring every Seattle child has access to a quality education provides a path for each of them to fulfill their greatest potential. Consistent with these board goals, the Mayor's proposed budget would create the Seattle Department of Education and Early Learning. The creation of the new department demonstrates the City's strong commitment to education and particularly to early learning. The new department will:

- align the various education and early learning programs and initiatives to provide the best learning outcomes for children;
- prepare for implementation of a voluntary, high-quality, universal preschool program for the city's three- and four-year-olds;
- collaborate closer with Seattle Public Schools to boost the academic achievement of students;

## Proposed Executive Summary

- work with the school district to better address issues of shared interest including school safety, transportation and planning for growth;
- embed the goals and principles of the City's Race and Social Justice Initiative into the department's day-to-day approach to advancing its mission related to education;
- develop a plan to address disparities in academic outcomes;
- facilitate an education summit to support an ongoing citywide discussion of the state of education in our city;
- develop and execute strategies for Seattle to become a 21<sup>st</sup> century model for excellence in public education;
- enhance strategic partnerships with colleges and universities; and
- improve the process for data-driven decision-making and program development.

**Develop an International Profile for the City of Seattle.** To help further promote development in Seattle's innovative industries and to better attract foreign investment in Seattle's business community, the Mayor believes the City needs staff that can better represent Seattle to foreign investors. To address this need, the proposed budget provides funding for a new position in the Office of Intergovernmental Relations. Working closely with the Mayor's Office of Policy and Innovation, the Office of Economic Development, and local partnering entities, this position will develop, facilitate and track international business, innovation hubs, foreign direct investment and international funding for capital projects within the city.

**Centralize the City's Internal Information Technology Services.** To ensure City government helps keep pace with the innovation drive within the private sector, the Mayor intends to develop the Department of Information Technology (DoIT) into an agency that provides leadership across City government. DoIT's central role in implementing the City's Next Generation Data Center, which is fully funded in the proposed budget, is an example of the centralized leadership that DoIT will take going forward.

**Improve Customer Service within the City.** To serve its residents better, the City itself must be ready to innovate and change. Customer service is a critical element of the City's role in providing basic services like water and electricity, and in issuing the permits and licenses associated with an array of regulatory activities. For many residents, these are the most frequent reasons they interact with local government. To help improve these interactions, the proposed budget funds a customer service kiosk in City Hall, enhanced staffing at the Seattle Municipal Tower's customer service center, a new position to support public disclosure activities across the City, and an updated feasibility assessment for a 311 customer service function.

**Launch FileLocal.** In 2015 FileLocal will launch, a multijurisdictional tax-filing website to significantly simplify tax compliance for business throughout the region. Seattle has partnered with several local jurisdictions, including Bellevue, Tacoma and Bellingham, to develop the site.

## **Proposed Executive Summary**

### **Looking Ahead**

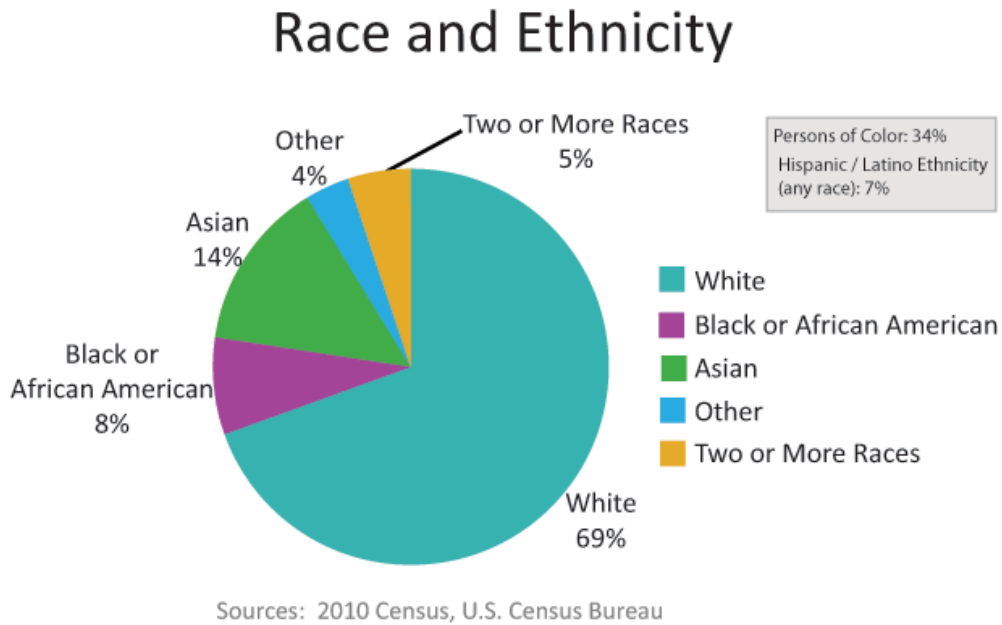
While the budget outlook for the 2015-2016 biennium is generally positive, the City still faces some basic financial challenges. Growth in City costs continue to run ahead of inflation and essentially match the growth in revenues projected for the next few years. In this context, departments will be asked to underspend by an average of roughly 1.5% in order for the City to balance to its revenues and expenditures. This target is consistent with historic patterns of underspend, but will still require financial discipline. Looking forward, additional revenue growth beyond forecasted levels may help relieve the pressure for underspending. On the other hand, any shortfall in revenues relative to forecast will require immediate service reductions, or draw in resources from the "Rainy Day Fund," as there will not be margin within department budgets to absorb additional underspending.

# Race and Social Justice Initiative (RSJI) in the Budget

## Introduction

This chapter provides background and context for [Race and Social Justice Initiative \(RSJI\)](#) related budget additions throughout the 2015-2016 Proposed Budget. This is an important reflection of ongoing efforts to address issues of racial and social disparities in the City of Seattle. A key component of the RSJI is the examination of City policies, projects, initiatives and budget decisions to determine how each of these items impacts different demographic groups in the City. Seattle is the first city in the United States to undertake an initiative focusing explicitly on institutional racism and has become a national leader in efforts to achieve racial equity.

Racial and social disparities persist across key indicators of success in Seattle, including education, equitable development, health, housing, jobs, criminal justice, environment, service equity, and arts and culture. The 2010 Census indicates more than 34 percent of Seattle residents are persons of color. Recent estimates from sources including the American Community Survey show continued, deep disparities in the social and economic well-being of Seattle residents. In general, the largest disparities in Seattle, as well as in the nation as a whole, are for the black and Hispanic/Latino populations compared with white, non-Hispanic population. Asians and multi-race persons are also doing poorer than non-Hispanic whites on many of these indicators.



Since its launch in 2004, Seattle’s Race and Social Justice Initiative has worked to eliminate these kinds of socioeconomic disparities. RSJI is a Citywide effort to end institutionalized racism and race-based disparities in City government. RSJI builds on the work of the civil rights movement and the ongoing efforts of individuals and groups in Seattle to confront racism. The initiative's long-term goal is to change the underlying system that creates race-based disparities in our community and to achieve racial equity. Specifically, RSJI was created to address issues such as:

# Race and Social Justice Initiative

- twice as many people of color as whites in Seattle rate our public schools as poor;
- four of five African-Americans believe our police force treats people differently based on race; and
- since the recession, the racial wealth gap has widened: across the U.S. white families now have about six times the wealth of families of color.

The City's Race and Social Justice Initiative goals include the following:

- end racial disparities within City government, so there is fairness in hiring and promotions, greater opportunities in contracting, and equitable services to all residents;
- strengthen outreach and public engagement, change existing services using Race and Social Justice best practices, and improve immigrants' and refugees' access to City services; and
- lead a collaborative, community-wide effort to eliminate racial inequity in education, criminal justice, environmental justice, health and economic success.

## **Mayoral Direction**

During the first week of his term, Mayor Edward B. Murray convened his cabinet of department directors at the Seattle Pacific Science Center to discuss RSJI, its history, its successes and the opportunities the City has to further that work. This was combined with a tour of the "RACE" exhibit displayed at the Center, which included racial and cultural education information about Seattle and King County. Afterward, the Mayor's cabinet debriefed on the exhibit and discussed how RSJI could become part of departmental awareness and operations in Seattle.

A few months later, on April 3, 2014, Mayor Murray signed an [executive order](#) affirming the City's commitment to the Race and Social Justice Initiative. The executive order expanded the program's work to include measurable outcomes, greater accountability, and community-wide efforts to achieve racial equity throughout Seattle.

During Mayor Murray's first term, the City is prioritizing its racial equity work in the areas of education, equitable development, and criminal justice, identified as the top three priorities by the community. The City is partnering with educational institutions, including two- and four-year colleges, to create Cradle to Career Pathways for all Seattle residents, and work with community organizations to create a Community Equity Institute.

## **Race and Social Justice in the City of Seattle's 2015-2016 Budget Process**

The City Budget Office (CBO) incorporated the following specific efforts to integrate RSJI into this year's budget process:

- review of RSJI impacts in the budget requests submitted by City departments;
- training classes and related discussions of RSJI emphasis with budget analysts and department finance directors;
- collaboration across departments and across department functions to hold RSJI conversations throughout the budget process, which often included program staff and members of the RSJI change teams as well as finance staff; and
- all budget briefings with Mayor Murray included information about RSJI impacts, as well as preparation to answer equity-related questions raised by the Mayor or his staff.



# Race and Social Justice Initiative

Outside of the budget development process, many CBO and Office of Policy and Innovation (OPI) staff members participate in regular discussions on race and racism. The discussions use a facilitated format and are led by analysts. They offer an opportunity to discuss equity concerns generally, outside of regular work assignments, and to engage all levels of CBO and OPI in how to more consistently and effectively use an equity lens in policy and budget decision making. CBO hopes these discussions will increase individual and group understanding of how racism and other marginalizing factors can and often do affect equity and service provision.

In summary, CBO is working differently this year in order to develop a broader understanding of issues of race and social justice in the City of Seattle.

## **Race and Social Justice Impacts in the 2015-2016 Proposed Budget**

The following section highlights specific examples of RSJI considerations in the 2015-2016 Proposed Budget and decision-making processes.

### **Utility Discount Program**

The 2015-2016 Proposed Budget includes funding to achieve the Mayor's goal of making Seattle more affordable by doubling participation in the Utility Discount Program (UDP) by 2018. Currently, only 14,000 households out of an estimated 75,000 eligible are enrolled in the UDP. An interdepartmental team began work in 2014 and has already made progress toward the goal of 28,000 participants as they focus on reforms and improvements to the program in the areas of customer retention, recruitment/enrollment, and marketing.

### **Gender Equity**

The Gender Equity in Pay Task Force recently released a report on disparities in pay for City of Seattle employees and submitted it to the Mayor and City Council. The report made a series of recommendations to begin addressing the disparity in pay at the City. To begin implementing the task force's recommendations, the City added two positions in the Department of Human Resources and one position in the Office for Civil Rights. These positions will work to advance the recommendations of the Gender Equity in Pay Task Force. The Mayor has now also proposed funding for the Department of Human Resources to conduct a Citywide internal Gender and Race Equity Study and to develop a women's leadership program.

### **Fifteen Dollar Minimum Wage**

In early 2014, the Mayor formed an Income Inequality Advisory Committee to address income inequality in Seattle and to deliver a recommendation on how best to increase the minimum wage in Seattle. In June 2014, the City of Seattle passed an ordinance based on the Committee's recommendation to raise the minimum wage to \$15 per hour in the City of Seattle over three to seven years, depending on the size of the employer and if health care coverage is provided. Increasing the minimum wage will help increase income stability for over 100,000 Seattle workers earning wages insufficient to support themselves and their families, and narrow the income inequality falling disproportionately on people of color and women. The phase-in implementation of increasing minimum wage starting in 2015 will help ensure Seattle's economy is vibrant enough and fair enough to embrace all who live and work here.

# Race and Social Justice Initiative

## **OIRA Expansion**

The Mayor has made expanding the Office of Immigrant and Refugee Affairs (OIRA) a priority of his administration, and within the first few months of taking office, the Mayor and City Council doubled OIRA's budget to build greater capacity to engage with immigrant and refugee communities. The 2015-2016 Proposed Budget includes many significant new programs and services aiming to build OIRA's capacity, and decrease barriers to immigrant participation in City programs and services. This includes a new English as a second language and job readiness program, as well as the launch of a Citywide Language Access Initiative. This initiative will be focused on ensuring adequate resources, development and training are available for City departments to increase the use of translation and interpretation services, with the goal of providing equitable language access to all of Seattle's residents.

## **People's Academy for Community Engagement (PACE)**

Launched in 2012 as a two-year pilot, the People's Academy for Community Engagement (PACE) is a civic leadership training initiative that engages up-and-coming community leaders from nearly all of Seattle's 13 neighborhood districts to develop leadership, neighborhood planning, community-building and outreach skills specific to underrepresented communities. As a successful model of empowering members to increase their community and individual capacity to organize, sustain and support their neighborhoods, the 2015-2016 Proposed Budget provides funding to continue the program beyond its pilot phase.

## **Homelessness Investments**

The 2015-2016 Proposed Budget includes \$1.4 million to enhance services for homeless individuals and families. The 2014 One Night Count, which occurs annually during the month of January, counted 2,392 individuals living unsheltered in the City of Seattle. This proposed budget includes funding that assists long-term shelter stayers, and supports efforts to rapidly re-house single adults. Moving long-term shelter stayers into permanent housing not only benefits these individuals, it also creates additional shelter capacity by freeing up shelter bed space. Rapid Rehousing as a program model is a nationally recognized best practice. In addition to these investments, the proposed budget also includes funding for day and hygiene services, and outreach support for homeless individuals.

## **Environmental Equity Initiative**

Seattle's Environmental Equity Initiative is a City-community partnership to examine Seattle's environmental progress and implement practices and processes to ensure equitable distribution of assets, benefits and broad participation in the decision-making process. This proposed budget proposes funding consultants from communities typically under-represented to facilitate outreach to those communities through community roundtables and environment forums. This work will shape the Mayor's Environmental Agenda, which is a set of near- and long-term actions to advance equity and environmental justice.

## **Equitable Development Initiative**

The Department of Planning and Development and the Office for Civil Rights are co-leading the City's Equitable Development Initiative (EDI), a multi-faceted, multi-department strategy to help implement the Mayor's RSJI Executive Order 2014-02 and Council Resolution 31492 related to equitable development. The EDI will provide the framework to develop and recommend policies for adoption, create a Strategic Investment Strategy, and prioritize the type of investments to be made in target areas in order to achieve equitable outcomes. This is an important way for DPD to ensure current and future work focuses on achieving racial equity and ensuring all community members in Seattle benefit from

# Race and Social Justice Initiative

development. This proposed budget funds continued work on this important program.

## **Labor Standards**

Issues surrounding labor overwhelmingly affect low-wage workers, people of color and foreign-born workers. In 2013, the City Council identified a need for comprehensive review of the City's labor standards laws and a determination of how the City can more effectively implement and enforce these laws. In recent years, the City enacted laws related to wage theft, paid sick and safe leave, minimum wage, and the use of background checks in employment decisions.

In addition, Mayor Murray convened a multi-stakeholder group to explore and recommend how the City could engage in more effective enforcement and compliance with labor and workforce policies. As a result of this group's recommendations, the Mayor proposes funding the creation of an Office of Labor Standards to focus on worker education, business partnerships, and enforcement strategies to protect vulnerable workers from wage theft and exploitation in the workplace.

## **Priority Workers**

Studies show that women, people of color, and those living in economically distressed areas are not employed on City projects in proportion to their availability in the community. These areas with the highest poverty rate in Seattle also have high concentrations of people of color and unemployed residents.

These residents are particularly under-represented in construction trades and training programs leading to family-wage careers in construction. Underrepresented populations face barriers to completing pre-apprenticeship and apprenticeship training programs. In the last several years, the reduction of clients from such programs was higher for women and people of color. From 2008 through 2010, 61 percent of people of color did not complete apprenticeship training programs as compared to 46 percent of white participants, and 65 percent of women failed to complete the programs as compared to 55 percent of men. The City devotes considerable resources to public works projects and Mayor Murray is using that investment to prioritize training and employment opportunities for residents living in poverty.

The Mayor adopted the recommendations from an advisory group of community worker advocates, labor unions, minority contractors, and others to fund the creation of a prioritized worker program as a strategy to lower the rates of employment in distressed Seattle communities. The policy would make the training and employment of individuals in these groups a priority hire on City-financed construction projects.

## **Public Health Base Funding**

Public Health – Seattle & King County (PHSKC) is a joint public health department funded by the City of Seattle and King County, created through a merger of the two governments' existing public health departments in 1939. The vast majority of PHSKC clients are low-income people who cannot afford full-cost medical care, and are often from groups that have been underserved by mainstream service programs, including cultural and racial minorities, immigrants and refugees and people for whom English is a second language.

Currently PHSKC is projecting a \$15 million per year deficit, which translates to an estimated \$30 million shortfall for the 2015-2016 King County biennial budget. As part of the collaborative partnership between the City of Seattle and King County, Seattle has decided to help fund some of the base funding for PHSKC services initially proposed to be cut by the department as part of its balancing package it

## Race and Social Justice Initiative

submitted to the King County Executive. This is a new approach from Seattle to help fund the base budget for PHSKC.

Specifically, the Mayor has proposed to fund \$400,000 in 2015, and possibly the same amount in 2016. 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.

### **Moving Forward**

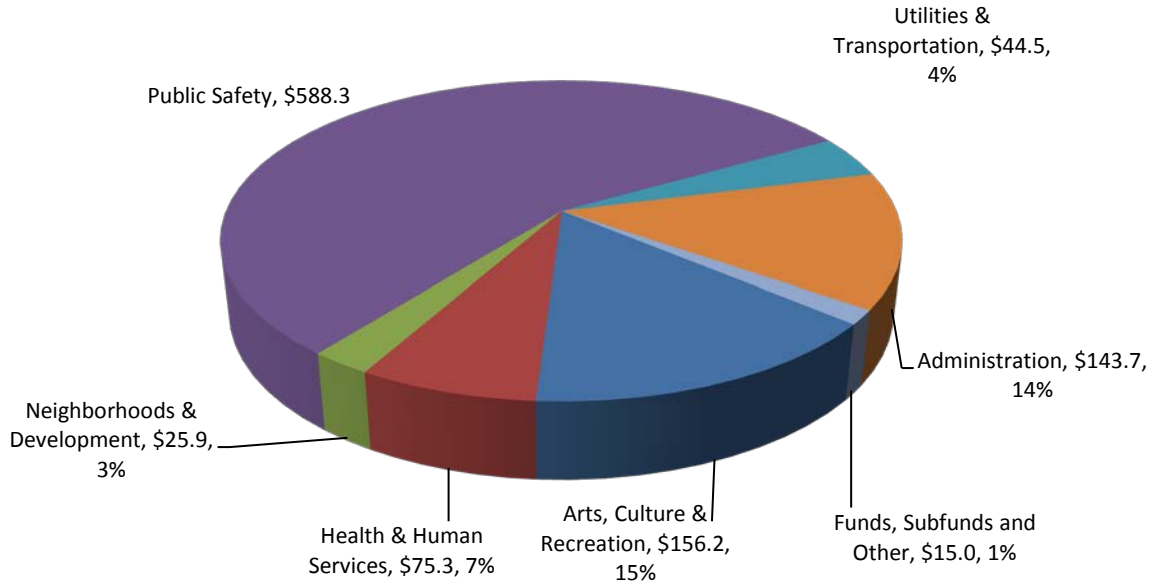
While there has been increasing attention and work to address equity and social justice issues, there is still a great deal of work needed to address the root causes of inequities and determine culturally appropriate and effective measures to improve access and opportunity.

The City Budget Office (CBO) and the Office of Policy and Innovation will improve their approach to using an equity lens during budget and program analysis each year. Future goals include providing Race and Social Justice Toolkit training for department finance managers, and working with departments to examine the RSJI impacts of their programs holistically – as part of their entire budgets, rather than just the incremental changes.

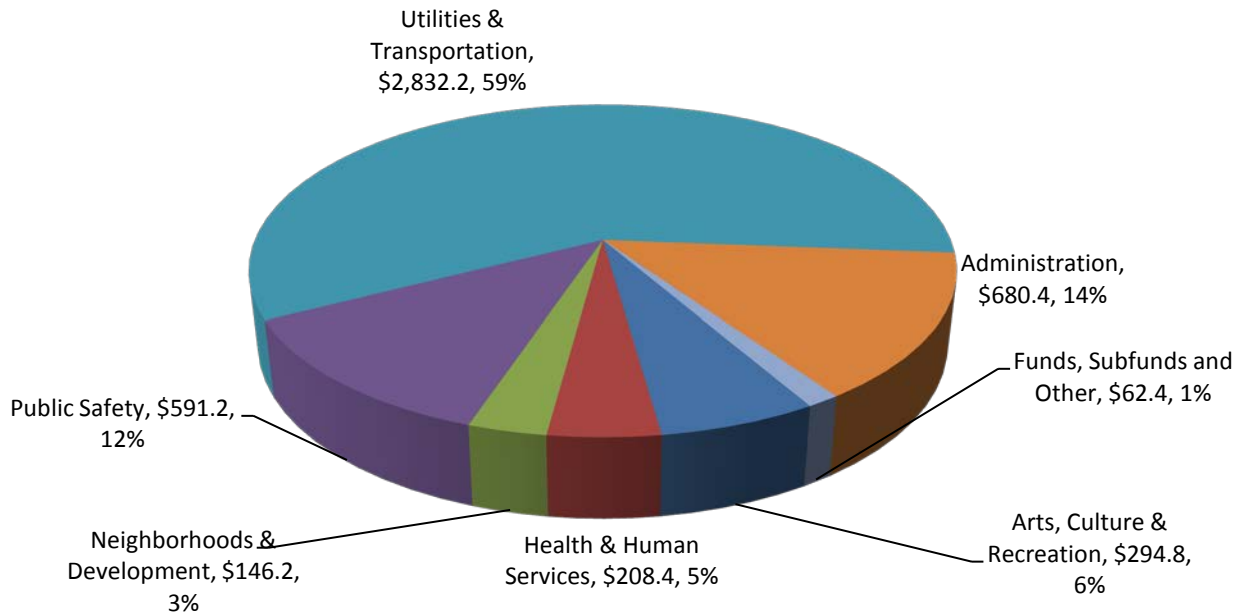
CBO is considering how to more directly communicate the RSJI impacts and considerations for future budget decisions with departments, the City Council, and city residents. These efforts will contribute to Seattle's vision to achieve equitable opportunities for all people and communities.

# Summary Charts and Tables

**2015 Proposed General Fund Appropriations - \$1.0 Billion**  
(in millions of dollars)



**2015 Proposed Appropriations - All Funds, \$4.8 Billion\***  
(in millions of dollars)



\* Includes double appropriations



# Summary Charts and Tables

## EXPENDITURE SUMMARY

(in thousands of dollars)

Department	2014 Adopted		2015 Proposed		2016 Proposed	
	General Subfund	Total Funds	General Subfund	Total Funds	General Subfund	Total Funds
<b>Arts, Culture &amp; Recreation</b>						
Office of Arts and Cultural Affairs <sup>(1)</sup>	0	8,504	0	8,970	0	8,932
The Seattle Public Library	47,999	67,338	50,037	69,199	50,631	70,489
Department of Parks and Recreation	88,977	172,358	93,321	173,536	96,470	206,266
Seattle Center	13,225	43,443	12,879	43,080	13,050	43,973
<b>SubTotal</b>	<b>150,202</b>	<b>291,642</b>	<b>156,237</b>	<b>294,785</b>	<b>160,152</b>	<b>329,660</b>
<b>Health &amp; Human Services</b>						
Educational and Developmental Services Levy	0	28,941	0	31,926	0	35,069
Human Services Department	66,562	128,663	62,551	127,790	62,862	125,842
Department of Education			12,732	48,710	12,711	51,832
<b>SubTotal</b>	<b>66,562</b>	<b>157,603</b>	<b>75,284</b>	<b>208,425</b>	<b>75,574</b>	<b>212,743</b>
<b>Neighborhoods &amp; Development</b>						
Office of Economic Development	6,974	8,503	7,509	9,044	7,569	9,039
Office of Housing	295	49,981	314	51,229	272	51,791
Department of Neighborhoods	12,374	12,374	5,534	5,534	5,588	5,588
Neighborhood Matching Subfund	3,530	3,891	2,149	4,010	3,726	4,087
Pike Place Market Levy	0	8,952	0	0	0	0
Department of Planning and Development	10,626	64,233	10,421	76,374	10,516	74,762
<b>SubTotal</b>	<b>33,799</b>	<b>147,934</b>	<b>25,926</b>	<b>146,192</b>	<b>27,671</b>	<b>145,267</b>
<b>Public Safety</b>						
Criminal Justice Contracted Services	23,236	23,236	24,421	24,421	24,421	24,421
Fire Facilities Fund	0	1,780	0	0	0	0
Firemen's Pension	18,048	19,320	17,412	18,687	17,476	18,769
Law Department	22,384	22,384	23,533	23,533	23,606	23,606
Municipal Jail	0	1,500	0	1,500	0	1,500
Police Relief and Pension	20,716	20,833	20,397	20,514	20,287	20,404
Seattle Fire Department	174,586	174,586	179,397	179,397	179,505	179,505
Seattle Municipal Court	28,666	28,666	29,496	29,496	29,839	29,839
Seattle Police Department	288,668	288,668	293,610	293,610	300,983	300,983
<b>SubTotal</b>	<b>576,303</b>	<b>580,973</b>	<b>588,264</b>	<b>591,156</b>	<b>596,117</b>	<b>599,027</b>
<b>Utilities &amp; Transportation</b>						
Seattle City Light	0	1,177,688	0	1,312,831	0	1,387,033
Seattle Public Utilities	1,396	924,828	1,912	1,016,524	1,665	1,011,069
Seattle Transportation	41,253	408,629	42,546	468,759	45,243	505,551
Seattle Streetcar	0	5,737	0	9,025	0	9,311
Central Waterfront Improvement	0	16,480	0	16,480	0	16,480
School Zone Camera Fund	0	8,619	0	8,619	0	8,619
<b>SubTotal</b>	<b>42,649</b>	<b>2,541,981</b>	<b>44,458</b>	<b>2,832,237</b>	<b>46,908</b>	<b>2,938,064</b>

## Summary Charts and Tables

Department	2014 Adopted		2015 Proposed		2016 Proposed	
	General Subfund	Total Funds	General Subfund	Total Funds	General Subfund	Total Funds
<b>Administration</b>						
Civil Service Commissions	380	380	518	518	520	520
City Budget Office	4,615	4,615	5,576	5,576	5,620	5,620
Office of the Community Police Commission	813	813	819	819	830	830
Department of Information Technology	3,975	79,589	4,464	82,410	6,499	66,878
Fiber Leasing Fund	0	428	0	171	0	155
Employees' Retirement System	0	13,425	0	22,023	0	19,508
Ethics and Elections Commission	771	771	677	677	681	681
Finance General	59,678	59,678	56,582	58,582	52,706	52,706
Finance and Administrative Services <sup>(2)</sup>	25,123	214,912	26,874	234,671	27,077	251,477
Legislative Department	12,926	12,926	14,069	14,069	14,182	14,182
Office of City Auditor	1,703	1,703	1,586	1,586	1,598	1,598
Office of Hearing Examiner	648	648	666	666	670	670
Office of Immigrant and Refugee Affairs	359	359	1,070	1,470	1,843	2,243
Office of Intergovernmental Relations	2,067	2,067	2,594	2,594	2,624	2,624
Office of Sustainability and Environment	2,901	2,901	3,147	3,147	3,109	3,109
Office of the Mayor	4,509	4,509	5,393	5,393	5,443	5,443
Personnel Compensation Trust Subfunds	0	216,167	0	228,449	0	239,616
Department of Human Resources	13,205	13,205	15,509	15,509	15,687	15,687
Seattle Office for Civil Rights	2,957	2,957	4,116	4,116	4,121	4,121
<b>SubTotal</b>	<b>136,630</b>	<b>632,054</b>	<b>143,660</b>	<b>680,446</b>	<b>143,271</b>	<b>687,669</b>
<b>Funds, Subfunds and Other</b>						
Bonds Debt Service <sup>(3)</sup>	16,999	27,929	14,625	32,034	17,581	37,318
Cumulative Reserve Subfund <sup>(4)</sup>	0	3,046	0	3,430	0	3,502
Fiscal Reserve Subfunds	0	0	0	0	0	0
Judgment/Claims Subfund	756	18,614	338	17,749	621	17,749
Parking Garage Fund	0	8,688	0	9,208	0	9,475
<b>SubTotal</b>	<b>17,755</b>	<b>58,277</b>	<b>14,963</b>	<b>62,422</b>	<b>18,202</b>	<b>68,044</b>
<b>Grand Total*</b>	<b>1,023,901</b>	<b>4,410,464</b>	<b>1,048,792</b>	<b>4,815,663</b>	<b>1,067,834</b>	<b>4,980,472</b>

\*Totals may not add due to rounding

Notes:

- (1) Includes a dedicated amount based on receipts from Admission Tax.
- (2) The amounts in the "Total Funds" column include appropriations from the Asset Preservation Subfund. The total funds amount does not include the appropriation for Fire Facilities Levy Fund – see separate line for this in Public Safety section.
- (3) The amounts in the "Total Funds" column reflect the combination of the General Subfund Limited Tax General Obligation (LTGO) bond debt obligation and the Unlimited Tax General Obligation (UTGO) bond debt obligation. Resources to pay LTGO debt payments from non-General Subfund sources are appropriated directly in operating funds.
- (4) This amount does not include the Cumulative Reserve Subfund (CRS)-supported appropriations for Seattle Department of Transportation (SDOT) because they are included in the SDOT appropriations, and does not include appropriations from the Asset Preservation Subfund because they are included in the Finance and Administrative Services appropriations. The General Subfund contribution to CRS is included in the Finance General appropriations.



## General Subfund Revenue Overview

### City Revenue Sources and Fund Accounting System

The City of Seattle expends \$4.8 billion (Proposed 2015) annually on services and programs for Seattle residents. State law authorizes the City to raise revenues to support these expenditures. There are four main sources of revenues. First, taxes, license fees, and fines support activities typically associated with City government, such as police and fire services, parks, and libraries. Second, certain City activities are partially or completely supported by fees for services, regulatory fees, or dedicated property tax levies. Examples of City activities funded in-whole or in-part with fees include certain facilities at the Seattle Center, recreational facilities, and building inspections. Third, City utility services (electricity, water, drainage and wastewater, and solid waste) are supported by charges to customers for services provided. Finally, grant revenues from private, state, or federal agencies support a variety of City services, including social services, street and bridge repair, and targeted police services.

The City accounts for all revenues and expenditures within a system of accounting entities called “funds” or “subfunds.” The City maintains dozens of funds and subfunds. The use of multiple funds is necessary to ensure compliance with state budget and accounting rules, and is desirable to promote accountability for specific projects or activities. For example, the City of Seattle has a legal obligation to ensure revenues from utility use charges are spent on costs specifically associated with providing utility services. As a result, each of the City-operated utilities has its own fund. For similar reasons, expenditures of revenues from the City’s Families and Education Property Tax Levy are accounted for in the Educational and Development Services Fund. As a matter of policy, several City departments have separate funds or subfunds. For example, the operating revenues and expenditures for the City’s parks are accounted for in the Park and Recreation Fund. The City also maintains separate funds for debt service and capital projects, as well as pension trust funds, including the Employees’ Retirement Fund, the Firefighters Pension Fund, and the Police Relief and Pension Fund. The City holds these funds in a trustee capacity, or as an agent, for current and former City employees.

The City’s primary fund is the General Fund. The majority of resources for services typically associated with the City, such as police and fire or libraries and parks are received into and spent from one of two subfunds of the City’s General Fund: the General Subfund for operating resources (comparable to the “General Fund” in budgets prior to 1996) and the Cumulative Reserve Subfund for capital resources.

All City revenue sources are directly or indirectly affected by the performance of the local, regional, national, and even international economies. For example, revenue collections from sales, business and occupation, and utility taxes, which together account for 58.8% of General Subfund revenue, fluctuate significantly as economic conditions affecting personal income, construction, wholesale and retail sales, and other factors in the Puget Sound region change. The following sections describe the current outlook for the local and national economies, and present greater detail on forecasts for revenues supporting the General Subfund, Cumulative Reserve Subfund, and the Transportation Fund.

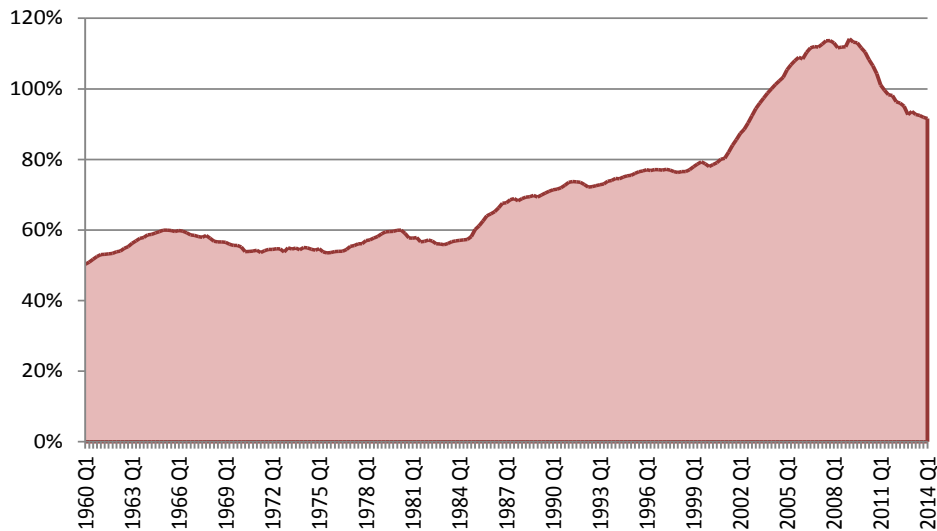
## The National and Local Economies, September 2014

### National Economic Conditions and Outlook

***We are now in the sixth year of the recovery from the great recession.*** The great recession was preceded by a 25 year period characterized by a relatively stable economy, low inflation, and low interest rates. A stable economy made investors feel confident and optimistic, which, combined with an abundance of cheap money, led to excessive borrowing and risk taking and a huge buildup in U.S. household debt (see Figure 1). A lot of the borrowed money was used to purchase assets, which pushed up the price of those assets and eventually led to the buildup of asset bubbles, the largest of which was the housing bubble of 1998-2006

# Revenue Overview

Figure 1. U.S. Household Debt as a Share of Personal Income



Source: Federal Reserve Board, U.S. Bureau of Economic Analysis.

With asset prices rising, Americans cut back on saving and increased their spending, driving the expansion of the world economy. Eventually housing prices rose to a level that could not be sustained, even with exotic mortgages, and prices began to fall. The collapse of the housing bubble triggered the financial crisis which, in turn, precipitated the worldwide recession. While the housing bubble was the trigger for the downturn, many economists believe the root cause of the financial crisis was the large imbalances in savings and borrowing that had built up between nations.

The recession ended in June 2009, 18 months after it started, making it the longest recession in the post war period. By most measures the recession was the worst since the Great Depression. Real Gross Domestic Product (GDP) declined by 4.3% over a period of six quarters, 8.7 million jobs, 6.3% of total jobs, were lost, and the unemployment rate peaked at 10.0% in October 2009.

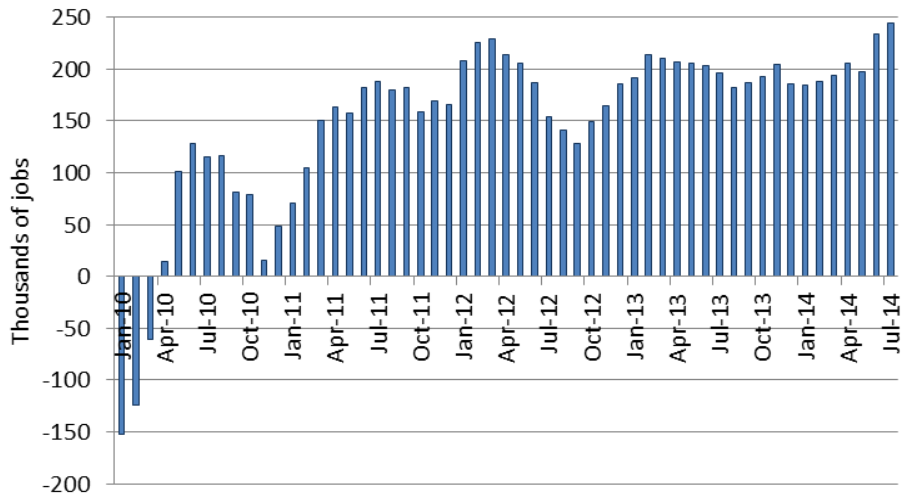
Thus far the recovery from the Great Recession has been sluggish, which is typical of recoveries from recessions caused by financial crises. Reasons for the sluggishness include the need for households to reduce their debt burdens, which constrains their ability to spend, and the large stock of nonperforming loans in the financial industry. In addition, housing, which is typically one of the sectors that leads a recovery, has instead been a major drag as it struggles to recover from the bursting of the housing bubble.

**After slowing in the first quarter of 2014, the U.S. economy has bounced back.** The economy started 2014 with a first quarter drop in real GDP of 2.1%. The GDP drop overstates the economy’s weakness because it was driven by unusually cold winter weather and a drop in exports and inventory change, two components of GDP that had risen to unsustainably high levels in the fourth quarter of 2013.

The economy bounced back strongly in the second quarter, posting a 4.0% gain, a figure which is likely to be revised higher in the coming months. In June the consumer confidence index rose to its highest level since January 2008, and employment growth averaged 244,000 jobs per month over the period February – July, the strongest six month increase since 2006 (see Figure 2). The July unemployment rate was 6.2%, up 0.1% from June’s post-recession low of 6.1%

# Revenue Overview

**Figure 2. Monthly Change in U.S. Employment**  
Six month Moving Average



Source: U.S. Bureau of Labor Statistics.

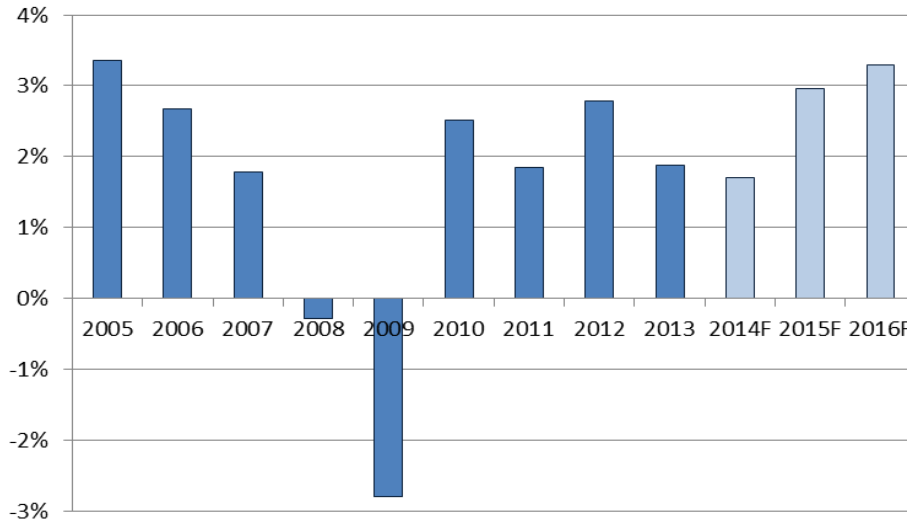
The economy still has areas of weakness, including wage growth, which is just keeping up with inflation, and housing. Housing prices have been rising, which has lifted many homeowners above water, but construction and sales continue to recover slowly. Sales were supported by investors in 2012 and early 2013, but as prices have risen investors have retreated. Households have been slow to enter the market for a variety of reasons, including the difficulty of qualifying for loans and disillusionment with homeownership.

The Federal Reserve has continued tapering its quantitative easing program in 2014, reducing its purchase of securities in \$10 billion increments. At the current pace quantitative easing will end in October. The Fed’s next step in returning monetary policy to more normal conditions is to begin raising short-term interest rates. Economists expect this to occur sometime in mid-2015.

**Economists expect the recovery to strengthen in 2015 and 2016.** During the first five years of the recovery, real GDP growth averaged just over two percent per year. Going forward GDP growth is expected to shift up to the three percent range (see Figure 3). Reasons for this optimism include the strong employment growth of recent months, the strengthening of consumer confidence, and the expectation of recovery in the housing market. In addition, the public sector, which has been a drag on growth since 2011, is set to make a small contribution to growth in 2015 and 2016 thanks to a modest recovery by state and local governments.

**Figure 3. Annual Growth of U.S. Gross Domestic Product (GDP)**

## Revenue Overview



Source: U.S. Bureau of Economic Analysis, Global Insight.

Key areas of risk for the U.S. economic forecast include housing, federal monetary policy, and conditions in the rest of the world. The risk for housing is that the expected housing recovery does not materialize and that housing remains in the doldrums. On monetary policy, the Federal Reserve is on course to end its quantitative easing program in October. The next step in the return to a more normal monetary policy is to begin increasing short-term interest rates, which is expected to occur sometime next year. The challenge is to make the transition to higher rates without disturbing the financial markets, as Chairman Bernanke did last year when he announced the Fed would likely be stepping down the pace of its bond purchases. Stock and bond markets reacted strongly to Bernanke's comments, and the subsequent rise in mortgage rates disrupted the fragile housing recovery.

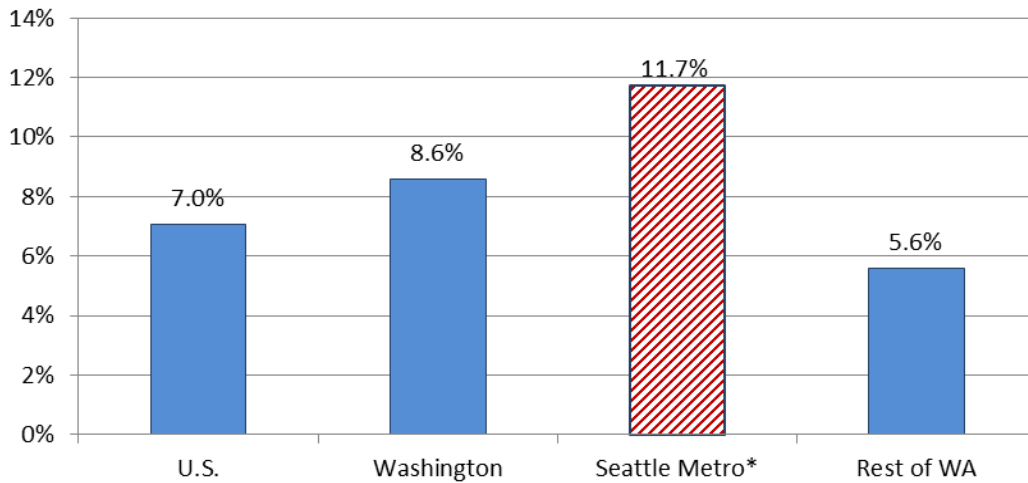
There is probably more risk to the U.S. recovery from forces outside of the U.S. than from domestic factors. The ongoing turmoil in the Middle East has the potential to disrupt energy markets or disrupt the world economy in other ways. Growth in Europe has stalled, in part due to fallout from the Ukraine crisis, and the Eurozone is facing the prospect of deflation. Also of concern are China's financial system and housing market.

## Puget Sound Region Economic Conditions and Outlook

***The Puget Sound region's recovery has been stronger than the nation's.*** Since the Great Recession ended in June 2009, the region's economy has outperformed the national economy. Job growth has been considerably more robust in the region than the nation, with Seattle metro area (King and Snohomish Counties) employment increasing by 11.7% from its post-recession low in February 2010 through June 2014 (see Figure 4). This compares to a 7.0% gain for the U.S. and an 8.6% gain for Washington State over the same period. The June 2014 unemployment rate for the metro area was 4.8% compared to 5.8% for the state and 6.1% for the U.S. Growth has been led by aerospace, Amazon, other tech businesses, and professional, scientific & technical services.

# Revenue Overview

Figure 4. Employment Growth: Post-Recession Trough to July 2014



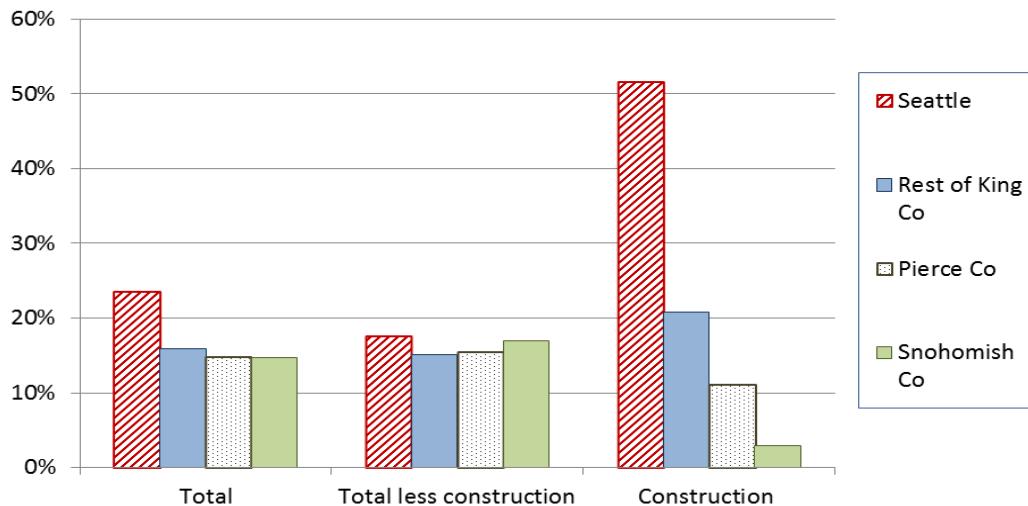
\*King & Snohomish Counties.

Source: WA Employment Security Dept., U.S. Bureau of Labor Statistics.

Aerospace provided a big boost to the region’s economy early in the recovery, adding 15,800 jobs between mid-2010 and November 2012. A second big contributor has been Amazon. Although Amazon does not divulge its local employment, the number of jobs in King County’s non-store retailing industry (NAICS 454), which is dominated by Amazon, increased by 12,200 over the four year period December 2009 – December 2013. Without the boost from aerospace and Amazon, the region’s recovery would look much like the national recovery.

**Seattle has bounced back from the recession more strongly than the rest of the region.** At the same time that the Puget Sound region’s recovery has been stronger than the nation’s, Seattle’s recovery has outpaced the recovery of the rest of the region. This is reflected in taxable retail sales (the tax base for the retail sales tax), one of the few relatively current measures of economic activity available at both the county and city levels. Over the three year period 2010-13, taxable retail sales increased by 23.5% in Seattle, compared to gains ranging from 14.7% to 15.9% in the rest of King County, Pierce, and Snohomish Counties (see Figure 5). Most of Seattle’s relative strength is due to an increase in construction activity of more than 50%. The rest of Seattle’s tax base has grown only slightly faster than that of the other areas.

Figure 5. Taxable Retail Sales Growth, 2010 – 2013

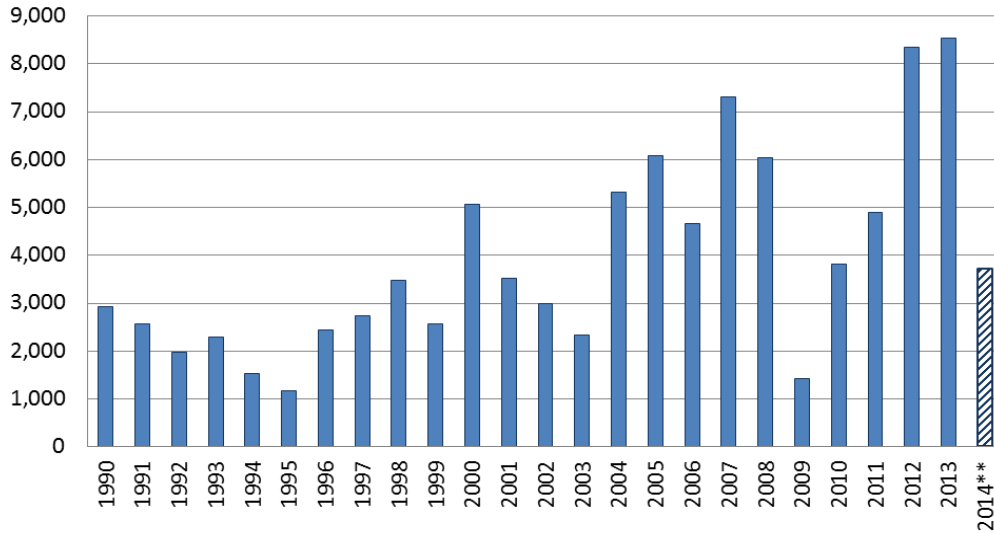


Source: WA Dept. of Revenue.

# Revenue Overview

Seattle’s strong rebound from the recession has been supported by the growth of Amazon, other in-city technology businesses, and business and professional service firms. Employment growth at these businesses, along with the current popularity of in-city living, has boosted the demand for office space and housing in the city, thus spurring a construction boom. Initially the construction rebound was focused in new apartments and public construction, but over time activity has broadened to include more office projects and Seattle’s first new condominium project in several years. Taxable sales for construction have now reached levels only seen at the housing bubble peak in early 2008. Currently there are over 14,000 housing units that have been permitted but have not yet been completed (see Figure 6).

**Figure 6. New Residential Units\* by Year Permit Issued, Seattle**



\*Data include units that have been completed or currently have an open permit.

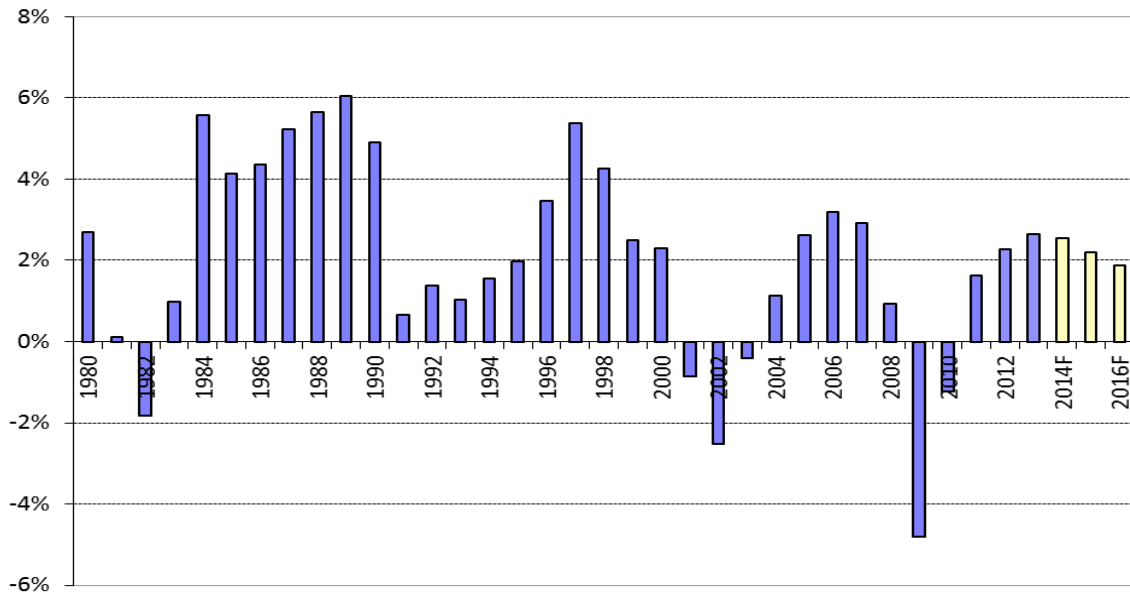
\*\*2014 data are for January - June. Source: Seattle Dept. of Planning & Development.

**The regional economy is expected to slow.** The region’s economy is expected to slow modestly in the coming years, in part because aerospace employment, which expanded rapidly during the early stages of the recovery, is expected to decline at a gentle pace going forward. The Puget Sound Economic Forecaster predicts that 2013 and 2014 will be the peak years for employment growth, at 2.6% and 2.5%, respectively (see Figure 7). The forecast assumes the region will continue to grow faster than the nation, but that the gap between regional and national growth will narrow as the recovery moves forward.

Although employment growth is expected to slow, personal income growth is expected to move in the other direction, rising from 3.8% in 2013 to 4.7% in 2014, and then averaging just above five percent thereafter. Personal income growth was weak in 2013 because the employee Social Security payroll tax withholding rate was increased from 4.2% to 6.2% at the beginning of the year, and because tax rates for high earners were raised.

# Revenue Overview

Figure 7. Puget Sound Region\* Employment: Annual Growth Rate



\*Puget Sound Region is King, Kitsap, Pierce, and Snohomish Counties.  
 2014-16 forecasts are from the Puget Sound Economic Forecaster.

A major source of risk and uncertainty for the regional forecast is the U.S. economic forecast, which serves as a basis for the regional forecast. If the national economy deviates significantly from the national forecast the regional economy will deviate from its forecast as well. Local sources of uncertainty include Boeing, Amazon, and Microsoft. Boeing has been relocating some functions and employees to out-of-state locations, but thus far the number of jobs involved has been relatively modest. There is a risk that Boeing could continue moving work out-of-state, which would result in the regional forecast being too optimistic. For Amazon the risk is mostly on the upside, namely that the regional forecast is underestimating Amazon’s future growth. Microsoft, which has a new CEO, recently announced it will lay off 18,000 employees over the coming year. The majority of the 18,000 are former employees of Nokia, which Microsoft recently purchased. Although only 1,351 of the reductions will occur in the Puget Sound Region, where Microsoft has approximately 43,000 employees, there is a risk that more cuts will occur. On the other hand, if the new CEO is successful in streamlining and refocusing the company the region could benefit.

## Consumer Price Inflation

***Inflation has made a modest come back after disappearing during the Great Recession.*** During the mid-2000s, consumer prices rose steadily, driven in large part by a relentless rise in oil prices from a low of just above \$20 per barrel in early 2002 to a peak of \$147 per barrel in July of 2008. As oil prices peaked, so did the consumer price index (CPI), with the U.S. CPI-U rising to 5.6% in July 2008 measured on a year-over-year basis – its highest level in 17 years. Then the worst economic downturn in 80 years pushed inflation rates down to levels not seen since the 1950s. The annual growth rate of the U.S. CPI-U fell to -0.4% in 2009, the first time in 54 years that consumer prices have declined on an annual basis. Prices rebounded in 2010, with the annual CPI-U posting a 1.6% gain, and then rose further in 2011 to 3.2%, driven by a 15.4% rise in energy prices. With energy prices moderating, inflation eased to 2.1% in 2012, 1.5% in 2013, and 1.7% in the first half of 2014.

Local inflation tends to track national inflation because commodity prices and national economic conditions are key drivers of local prices. Following several years of rising prices, the Seattle CPI-U peaked at 4.2% in 2008, and then dropped steeply during the Great Recession, to 0.6% in 2009 and 0.3% in 2010. Inflation bounced back to 2.7% in 2011, driven by a rise in prices for energy and other commodities, and then eased slightly to 2.5% in 2012.

# Revenue Overview

In 2013 a modest decline in energy prices helped push Inflation down to 1.2%; the first half of 2014 saw the Seattle CPI increase by 1.9%, in part due to rising housing costs.

**Seattle inflation is expected to remain subdued.** In the short- to medium-term, inflationary pressures are expected to remain subdued, as the weakness of the global economy restrains price pressures for commodities, goods, and services. With national unemployment likely to remain elevated for several more years, wage pressures should also remain subdued. Over the next several years the CPI is expected to average between 2% and 2.5%, though there will likely be some movement outside of this range if energy or food prices rise or fall steeply. In fact, in late 2014 and early 2015 Seattle CPI growth measured on a year-over-year basis will be elevated due to an expected bounce-back in energy prices from a low period 12 months earlier.

Figure 8 presents historical data and forecasts of inflation for the Seattle metropolitan area through 2017. The forecasts are for the Seattle CPI-W, which measures price changes for urban wage earners and clerical workers (the CPI-U measures price changes for all urban consumers). The specific inflation measures shown in Figure 8 are used as the bases of cost-of-living adjustments in City of Seattle wage agreements.

**Figure 8. Consumer Price Index Forecast**

	Seattle CPI-W (June-June growth rate)	Seattle CPI-W (growth rate for 12 months ending in June)
2013 (actual)	1.2%	1.8%
2014 (actual)	2.2%	1.6%
2015	2.2%	2.9%
2016	2.3%	2.3%
2017	2.3%	2.3%

Source: U.S. Bureau of Labor Statistics, City of Seattle.

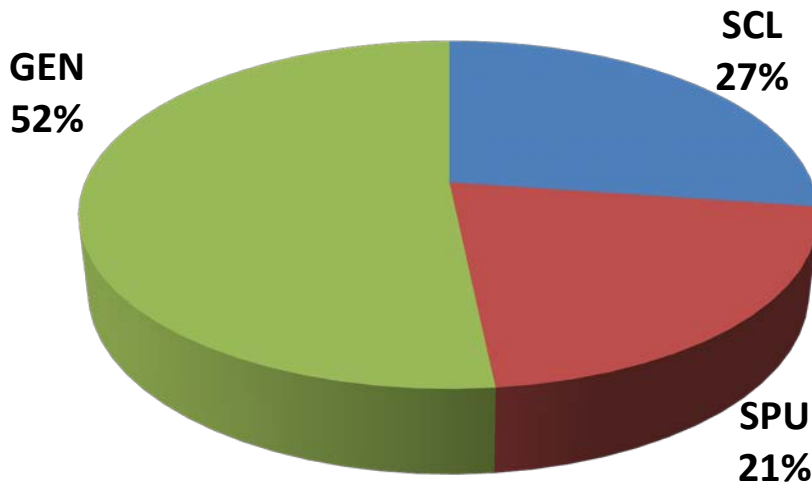
## City Revenues

The City of Seattle projects total revenues of approximately \$4.3 billion in 2014. As Figure 9 shows, approximately 48% of these revenues are associated with the City’s utility services, Seattle City Light and Seattle Public Utilities’ Water, Drainage and Wastewater, and Solid Waste divisions. The remaining 52% are associated with general government services, such as police, fire, parks, and libraries. Money obtained from debt issuance is included in the total numbers as are interdepartmental transfers. The following sections describe forecasts for revenue supporting the City’s primary operating fund, the General Subfund, its primary capital subfund, the Cumulative Reserve Subfund, as well as specific revenues supporting the City’s Bridging the Gap Transportation program in the Transportation Fund.



# Revenue Overview

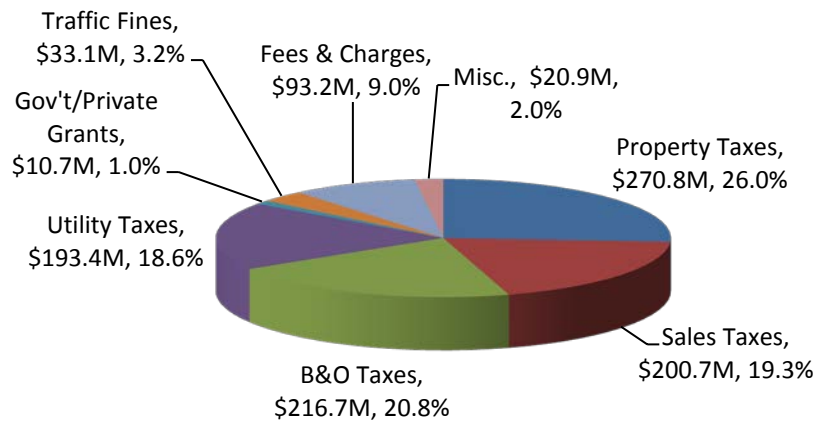
Figure 9. Total City Revenue by Use – Proposed 2015 \$4.8 Billion



## General Subfund Revenue Forecast

Expenses paid from the General Subfund are supported primarily by taxes. As Figure 10 illustrates, the most significant revenue source is the property tax, which accounts for 26.0%, followed by utility taxes, the Business and Occupation (B&O) tax, and sales taxes.

Figure 10. 2015 Proposed General Subfund Revenue Forecast by Source - \$1,039.5M



General Subfund revenues were \$996.0 million in 2013, a 3.3% increase over the prior year. Revenues in 2014 are expected to grow to \$1,009.8 million followed by \$1,039.5 million in 2015 and \$1,080.0 million in 2016. 2013 revenues were relatively high due to around \$29.0 million in pass-through revenues that are not appropriated in adopted budgets.

Figure 11 shows General Subfund actual revenues for 2013, adopted and revised revenues for 2014, as well as the proposed revenues for 2015 and 2016. Revenues, led by B&O and sales taxes, continue to grow outpacing

## Revenue Overview

inflation. Construction has been on the rise in Seattle, particularly apartment buildings in dense neighborhoods and office space in South Lake Union playing a key role in tax revenue growth. It appears that the revenues most closely associated with economic activity are starting to return to more robust levels, although still muted compared to the pre-recession years.

Utility tax receipts from both private and public utilities have held up fairly well through the recession and the following period of expansion. Public utilities have seen a number of general rate increases as well as the creation of revenue stabilization accounts. These rate increases have led to higher tax revenues to the City which have served to counteract the muted growth rates in sales and B&O tax receipts. Some technological changes are having an effect on telecommunications and cable tax revenue streams as consumers change their behaviors. More cellular phone services are being used for internet access and other data services which are not part of the local tax structure. Similarly the competition between cable and satellite service providers along with an increased presence of television online has muted growth in cable tax revenues.

***Significant change in City revenue accounting in 2009.*** The City Charter requires that the general government support to the Park and Recreation Fund (PRF) be no less than 10% of certain City taxes and fees. Until fiscal year 2009, City treasury and accounting staff would directly deposit into the PRF 10% of these revenues as they were paid by taxpayers. The remaining 90% were deposited into the General Subfund or other operating funds as specified by ordinance. In addition to these resources, City budgets would provide additional General Subfund support to the PRF in amounts which greatly exceeded the 10% amount deposited in the PRF from these taxes and fees.

Beginning in 2009, City staff began depositing 100% of the revenue from these taxes and fees directly into the General Subfund or other funds as appropriate. This has greatly simplified City accounting. The General Subfund support to the PRF is increased by an amount equal to PRF revenue from these taxes. For 2015 and 2016, General Subfund support to the Parks and Recreation department will be \$93.3 million and \$96.5 million. These contributions are well above the \$44.8 and \$45.5 million that the Charter requires and that would accrue respectively to Parks under the previous 10% accounting approach.

# Revenue Overview

**Figure 11. General Subfund Revenue, 2012 – 2014\***  
(in thousands of dollars)

Revenue Source	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
General Property Tax <sup>(1)</sup>	217,774	224,586	224,285	227,328	234,171
Property Tax - Medic One Levy	34,908	42,505	42,391	43,450	44,537
Retail Sales Tax	165,945	171,764	177,074	185,241	193,602
Retail Sales Tax - Criminal Justice Levy	13,871	14,533	14,664	15,423	16,118
B&O Tax (100%)	189,721	199,089	206,258	216,680	228,850
Utilities Business Tax - Telephone (100%)	27,123	27,341	24,963	26,010	26,202
Utilities Business Tax - City Light (100%)	42,544	46,594	46,054	48,923	51,506
Utilities Business Tax - SWU & priv.garb. (100%)	14,348	14,676	14,481	15,296	15,835
Utilities Business Tax - City Water (100%)	28,776	29,967	29,909	29,704	31,016
Utilities Business Tax - DWU (100%)	38,852	39,256	39,368	40,619	42,838
Utilities Business Tax - Natural Gas (100%)	12,778	14,551	13,868	13,907	13,294
Utilities Business Tax - Other Private (100%)	17,847	18,241	18,509	18,942	19,222
Admission Tax	7,938	7,062	8,177	8,428	8,688
Other Tax	5,740	4,845	5,045	5,045	5,045
<b>Total Taxes</b>	<b>818,165</b>	<b>855,010</b>	<b>865,047</b>	<b>894,997</b>	<b>930,923</b>
Licenses and Permits	14,665	13,493	13,259	13,391	13,391
Parking Meters/Meter Hoods	39,501	38,039	38,972	39,731	40,107
Court Fines (100%)	38,703	34,471	31,620	33,135	32,847
Interest Income	1,537	1,837	1,478	2,154	4,638
Revenue from Other Public Entities <sup>(2)</sup>	40,268	11,320	11,345	10,737	10,737
Service Charges & Reimbursements	38,933	38,714	39,610	40,079	42,034
<b>Total: Revenue and Other Financing Sources</b>	<b>991,772</b>	<b>992,885</b>	<b>1,001,331</b>	<b>1,034,224</b>	<b>1,074,677</b>
All Else	2,909	5,357	3,745	2,617	3,143
Interfund Transfers	1,279	4,493	4,683	2,670	2,141
<b>Total, General Subfund</b>	<b>995,960</b>	<b>1,002,734</b>	<b>1,009,760</b>	<b>1,039,510</b>	<b>1,079,961</b>

**NOTES:**

(1) Includes property tax levied for the Firemen’s Pension Fund per RCW 41.16.060.

(2) Included in 2013 Actual figures are the pass-through revenues that are not appropriated in adopted budgets.

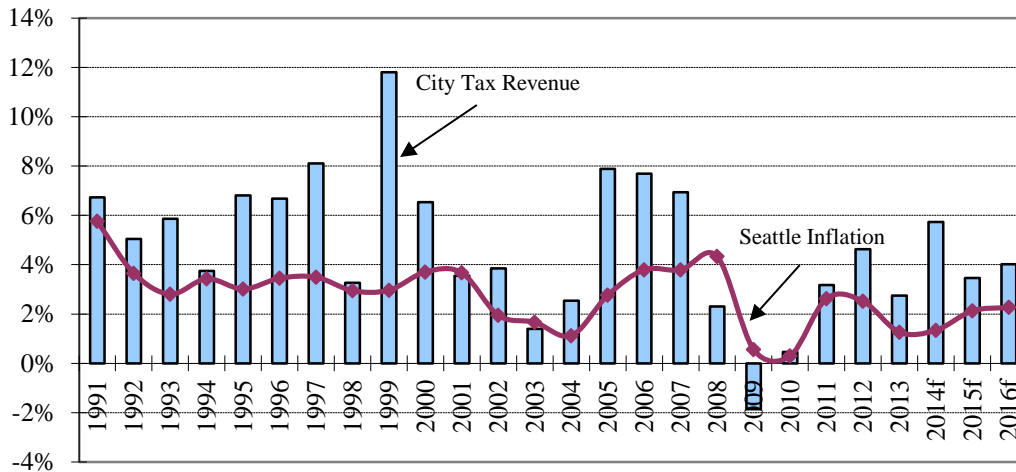
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\* In the past, 10% of certain tax and fee revenues were shown as revenue to the Parks and Recreation Fund and 90% as General Subfund. As of 2009, 100% of these revenues (depicted as “100%” in the table) are deposited into the General Subfund. General Subfund support to the Parks and Recreation Fund is well above the value of 10% of these revenues. This table shows all figures for all years using the new approach.

# Revenue Overview

Figure 12 illustrates tax revenue growth outpacing inflation for most of the 1990s and 2000, before the 2001-2003 local recession took hold. Slow growth posted in 2001 is also attributable to Initiative 747, which reduced the statutory annual growth limit for property tax revenues from 6.0% to 1.0%, beginning in 2002. Economic growth starting in 2004 led to very strong revenue growth in 2005 through 2007, staying well above inflation. The tax revenue growth was outmatched by inflation in 2008 and 2009. The Seattle rate of inflation fell to near zero in 2009 and 2010, but tax revenue growth was negative by almost 2% in 2009. Inflation is forecast to be stable and low over the coming biennium. Tax revenue growth is forecast to be positive and above inflation, with an average annual growth rate of 4.0% 2014 through 2016. Inflation for the same period will average 1.9%.

**Figure 12. City of Seattle Tax Revenue Growth, 1991-2016**



## Property Tax

Property tax is levied primarily on real property owned by individuals and businesses. Real property consists of land and permanent structures, such as houses, offices, and other buildings. In addition, property tax is levied on various types of personal property, primarily business machinery and equipment. Under Washington State law, property taxes are levied by governmental jurisdictions in accordance with annual growth and total rate limitations. Figure 13 shows the different jurisdictions whose rates make up the total property tax rate imposed on Seattle property owners, as well as the components of the City’s 2014 property tax: the non-voted General Purpose levy (59.1%); the six voter-approved levies for specific purposes (36.3%), known as lid lifts because the voters authorize taxation above the statutory lid or limit; and the levy to pay debt service on voter-approved bonds (4.6%). The total amount of property taxes imposed by a taxing jurisdiction is approved by ordinance. The County Assessor then divides this approved levy amount by the assessed value (AV) of all property in the jurisdiction to determine the tax rate. In accordance with the Washington State Constitution and state law, property taxes paid by a property owner are determined by a taxing district’s single uniform rate, which is calculated as the rate per \$1,000 of assessed value, applied to the value of a given property. The County Assessor determines the value of properties, which is intended to generally reflect 100% of the property’s market value.

**Statutory growth limits, assessed value and new construction.** The annual growth in property tax revenue is restricted by state statute in two ways. First, state law limits growth in the amount of tax revenue a jurisdiction can levy, currently the lesser of 1% or the national measure of the Implicit Price Deflator. Previously, beginning in 1973, state law limited the annual growth of the City’s regular levy (i.e., General Purpose plus voted lid lifts) to 6%. In November 2001, voters statewide approved Initiative 747, which changed the 6% limit to the lesser of 1% or the Implicit Price Deflator, effective for the 2002 collection year. On November 8, 2007, Initiative 747 was found unconstitutional by the state Supreme Court. However, the Governor and state legislature, in a special session on November 29, 2007, reenacted Initiative 747. Second, state law caps the maximum tax rate a jurisdiction can

# Revenue Overview

impose. For the City of Seattle, this cap is \$3.60 per \$1,000 of assessed value and covers the City's general purpose levy, including Fire Pension, and lid lifts.

The City of Seattle's 2014 tax rate at \$3.04 per \$1,000 AV was roughly 30 percent of the total \$10.29 rate paid by Seattle property owners for all taxing jurisdictions. The 2014 total and City of Seattle tax obligations for a home of median assessed value in Seattle was \$3,931 and \$1,164 respectively. The obligation amounts in 2013 were approximately \$3,657 and \$1,143.

*Assessed Value (AV)* -- For the first time in 14 years, total assessed value in the City of Seattle fell in 2010 by approximately 10.3 percent. AV fell again in 2011 and 2012 by 2.9 percent and 2.2 percent respectively. The last significant previous decrease was in 1984 when AV dropped by 3.6 percent. Changes in AV affect tax rates as do changes in the amounts levied: as AV falls (rises), tax rates rise (fall). Consequently, from 2009 – 2013 with falling AV, the total property tax rate from all jurisdictions paid by Seattle property owners increased 31.8% from \$7.97 to \$10.50 per thousand dollars of AV. The rate for the City of Seattle increased 27.1% over the same period from \$2.58 to \$3.28, even though the levy amount increased only 12.5%. Rate growth should reverse over the next several years as Seattle AV increased 9.57% for 2014 and is forecasted to increase 10.24% for 2015 and 6.8% in 2016.

*New Construction* -- In addition to the allowed maximum 1% levy growth, state law permits the City to increase its regular levy in the current year by an amount equivalent to the previous year's tax rate times the value of property constructed or remodeled within the last year, as determined by the assessor. Between 1999 and 2010 annual new construction revenues exceeded \$2 million, with rapid increases between 2005 (\$2.9 million) and 2008 (\$6.64 million). New construction revenue for the 2009 tax collection year remained high at \$6.38 million, before succumbing to economic realities and falling 35 percent in 2010 to \$4.11 million, then 52% to \$1.95 million in 2011 before stabilizing at \$2.02 million in 2012. New construction activity and value fell commensurately during this period, but increased 6.9% in the period preceding 2013 tax collections to \$780.2 million from \$729.7 million in 2012 and increased a robust 90% further in 2014 to \$1.48 billion. This increased revenues by \$2.39 million in 2013 and \$4.6 million in 2014. The 2015 Proposed Budget projects significant growth in new construction value for 2015 and 2016, increasing 22.8% to \$1.82 billion and an additional 7.7% to \$1.96 billion respectively. This new construction volume is projected to generate \$4.8 million additional tax revenues in 2015 and \$4.4 million in 2016.

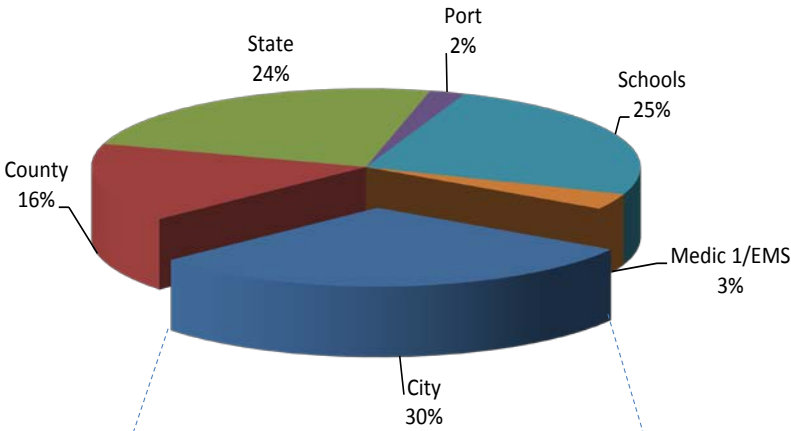
***The 2015 Proposed Budget assumes 1% growth plus new construction.*** The forecast for the 2015 Proposed Budget's General Subfund (General Purpose) portion of the City's property tax is \$227.3 million in 2015 and \$234.2 million in 2016. Additionally the City will levy approximately \$114.9 million for voter-approved lid lifts accounted for in other funds than the City's General Fund and \$18.7 million to pay debt service on voter-approved bond measures. The City's six-year Pike Place Market renovation lid lift and Parks lid lift both expire in 2014, decreasing the City's levy by approximately \$32 million. In August, 2014, voters approved creation of a Metropolitan Parks District (MPD). Pursuant to RCW 35.61, the MPD is a legally separate taxing jurisdiction from the City of Seattle, whose property tax levy authority of \$0.75 per \$1,000 assessed value is outside of the City's statutory rate limit of \$3.60 per \$1,000 assessed value and whose revenues will not be accounted for in the City's General Fund. The MPD will not levy and collect any tax revenues until the 2016 tax collection year. The nine-year Transportation lid lift will generate approximately \$43.7 million in 2015, its final year. These revenues are accounted for in the Transportation Fund and are discussed later in this section. Finally, not included in the total above, voters will have an opportunity to approve the proposed \$58.2 million, four-year Seattle Preschool Program levy at election on November 4, 2014.

***Medic 1/Emergency Medical Services.*** Voters in November 2013 approved a renewal of the Medic 1/EMS levy at \$0.335 per \$1,000 of AV. At this rate King County projected revenues over the 6-year life of the levy of \$678 million, approximately \$256 million of which will come to the City of Seattle. The 2014 Adopted Budget projected levy revenues of \$42.5 million in 2014. This amount was revised down to \$42.39 million in the latest August 2014 forecast. The 2015 Proposed Budget projects revenues of \$43.45 million in 2015 and \$44.53 million in 2016.

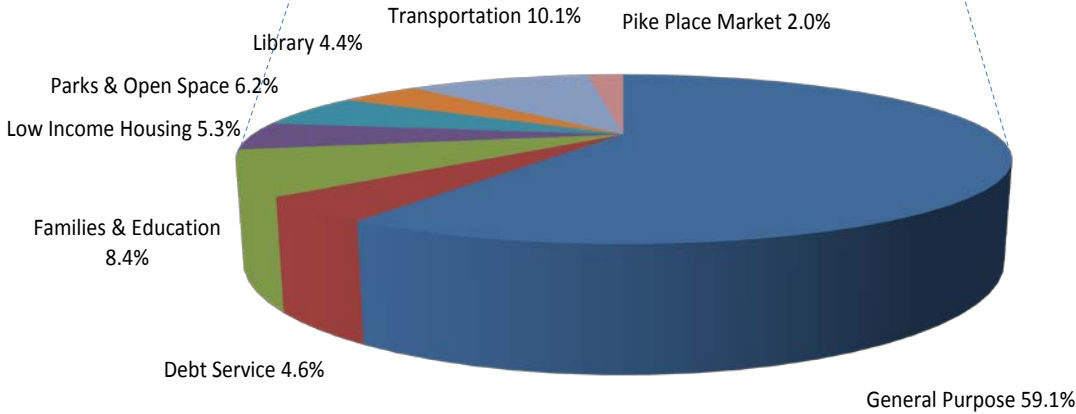
# Revenue Overview

Figure 13.

**Components of Total Property Tax Levy for 2014**  
 (tax rate = \$10.29 per \$1,000 assessed value)



**Components of City's Property Tax Levy for 2014**  
 (tax rate = \$3.05 per \$1,000 assessed value)



# Revenue Overview

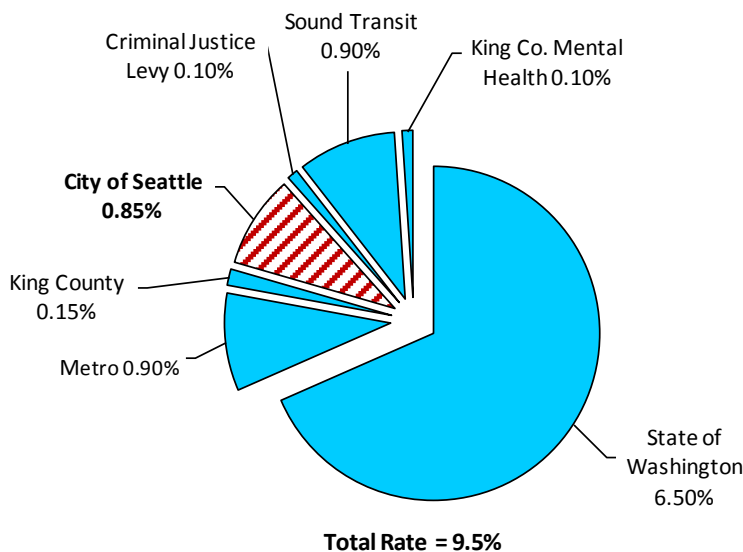
## Retail Sales and Use Tax

The retail sales and use tax (sales tax) is imposed on the sale of most goods and certain services in Seattle. The tax is collected from consumers by businesses that, in turn, remit the tax revenue to the state. The state provides the City with its share of this revenue on a monthly basis.

The sales tax rate in Seattle is 9.5% for all taxable transactions. Prior to October 1, 2011, the sales tax rate in Seattle had included an additional 0.5% tax on the sale of food and beverages in restaurants, taverns, and bars. This tax, which was imposed throughout King County in January 1996 to help pay for the construction of a new professional baseball stadium in Seattle, expired because the stadium construction bonds were paid off.

The basic sales tax rate of 9.5% is a composite of separate rates for several jurisdictions as shown in Figure 14. The City of Seattle's portion of the overall rate is 0.85%. In addition, Seattle receives a share of the revenue collected by the King County Criminal Justice Levy.

**Figure 14. Sales and Use Tax Rates in Seattle, 2014**



**Washington State implemented destination based sales taxation in 2008.** On July 1, 2008, Washington brought its sales tax procedures into conformance with the Streamlined Sales and Use Tax Agreement (SSUTA), a cooperative effort of 44 states, the District of Columbia, local governments, and the business community, to develop a uniform set of procedures for sales tax collection and administration that can be implemented by all states. Conformance with SSUTA has had two major impacts on local government sales tax revenue.

- Over 1,000 remote sellers agreed to begin collecting taxes on remote sales made to customers in Washington once the state was in conformance with SSUTA. This has increased both state and local sales tax revenue.
- When a retail sale involves a delivery to a customer, SSUTA requires that the sales tax be paid to the jurisdiction in which the delivery is made. This is called destination based sourcing. Prior to 2008, Washington used origin based sourcing, i.e., allocating the sales tax to the jurisdiction from which the delivery was made. The change from origin based sourcing to destination based sourcing has resulted in a reallocation of sales tax revenue among local jurisdictions

As a result of the changes the state made to comply with SSUTA, Seattle has seen a modest increase in its sales tax revenue according to estimates by the Washington Department of Revenue.

# Revenue Overview

**Sales tax revenue has grown and contracted with the region's economy.** Of the City's four major taxes, the sales tax is the most volatile because it is the most sensitive to changes in economic conditions. Over half of sales tax revenue comes from retail trade and construction, which are both very sensitive to economic conditions.

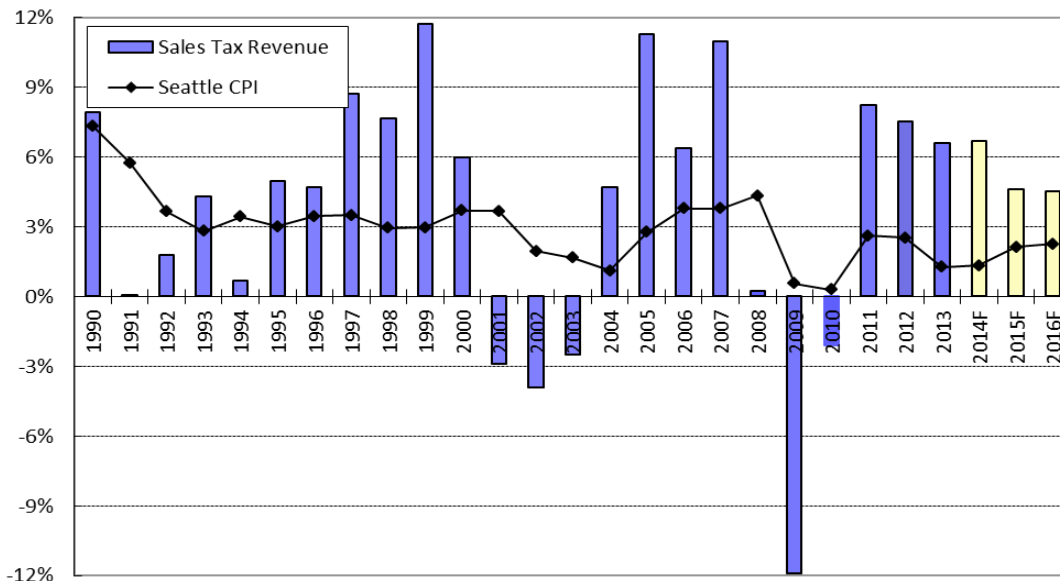
Seattle's sales tax base grew rapidly in the late 1990s, driven by a strong national economy, expansion at Boeing in 1996-97, and the stock market and technology booms. The recession that followed the bursting of the stock market bubble and the September 11, 2001 terrorist attacks ushered in three successive years of decline for the sales tax base. The economy began to recover in 2004, and then grew strongly for three years, 2005-07, during which the tax base grew at an average annual rate of 9.8%, led by construction's 21.0% rate.

The boom of 2005-07 was followed by the Great Recession, which caused the largest contraction in the sales tax base in over 40 years. In a period of five quarters beginning with the third quarter 2008, the retail sales tax base shrunk by 18.2%. Construction, which led the pre-recession build-up, also led the decline. During the four year period 2004 Q1 – 2008 Q1, taxable sales for construction more than doubled (112.2% increase). The following three years erased 79% of that increase. Other industries posting steep declines in taxable retail sales during the recession were manufacturing, finance & insurance, management, education & health services, and building materials & garden supplies.

After hitting bottom in the fourth quarter of 2009, Seattle's sales tax base has increased by 31.0% through first quarter 2014, surpassing its third quarter 2008 peak by 7.2%. However, if the data are adjusted to remove the effects of inflation, the sales tax base is still 3.5% below the peak. Industries leading the upturn include construction, motor vehicle & parts retailing, e-commerce retailing, professional, scientific & technical services, accommodation, and food services. Taxable sales for construction firms have increased by 76.6% since hitting bottom in the second quarter of 2011, and now are at levels attained at the peak of the housing bubble in 2008.

**Sales tax revenue growth is expected to slow in 2015 and 2016.** In 2014 sales tax revenue is expected to maintain its robust post-recession pace with a gain of 6.7%, in part due to the continued strength of construction activity, which is forecast to increase by 10.1% in 2014. For 2015 and 2016 revenue growth is forecast to drop to 4.6% and 4.5%, respectively, as both the regional economy and the growth rate of construction activity slow (see Figure 15).

**Figure 15. Annual Growth of Retail Sales Tax Revenue**



Note: All revenue figures reflect current accrual methods. 2014-16 are forecasts.



# Revenue Overview

The sales tax forecast incorporates an expected revenue gain from HB 1971, which was passed by the Washington State Legislature in 2013. HB 1971 made a number of changes to the way in which telecommunications services are taxed, including the repeal of the sales and use tax exemption for local residential land line service. In addition, the forecast includes an estimate of future sales tax revenue from marijuana sales legalized by Initiative 502.

## Business and Occupation Tax

Prior to January 1, 2008, the Business and Occupation (B&O) tax was levied by the City on the gross receipts of most business activity occurring in Seattle. Under some conditions, gross receipts of Seattle businesses were excluded from the tax if the receipts were earned from providing products or services outside of Seattle.

On January 1, 2008, new state mandated procedures for the allocation and apportionment of B&O income took effect. These procedures were expected to reduce Seattle's B&O tax revenue by \$22.3 million in 2008 according to an analysis prepared by the Washington Department of Revenue. On January 1, 2008, the City imposed a square footage business tax to recoup the \$22.3 million by taxing a portion of the floor area of businesses that received a tax reduction as a result of the new allocation and apportionment procedures. The new tax was structured so that no business would pay more under the new combined gross receipts and square footage business tax than it did under the pre-2008 gross receipts B&O tax.

The City levies the gross receipts portion of the B&O tax at different rates on different types of business activity, as indicated in Figure 20 at the end of this section. Most business activity, including manufacturing, retailing, wholesaling, and printing and publishing, is subject to a tax of 0.215% on gross receipts. Services and transporting freight for hire are taxed at a rate of 0.415%. The square footage business tax also has two tax rates. In 2014, the rate for business floor space, which includes office, retail, and production space, is 44 cents per square foot per quarter. Other floor space, which includes warehouse, dining, and exercise space, is taxed at a rate of 15 cents per square foot per quarter. The floor area tax rates are adjusted annually for inflation. The B&O tax has a small business threshold of \$100,000, which means businesses with taxable gross receipts below \$100,000 are exempt from the tax.

Other things being equal, the B&O tax base is more stable than the retail sales tax base. The B&O base is broader than the sales tax base, which does not cover most services. In addition, the B&O tax is less reliant than the sales tax on the relatively volatile construction and retail trade sectors, and it is more dependent upon the relatively stable service sector.

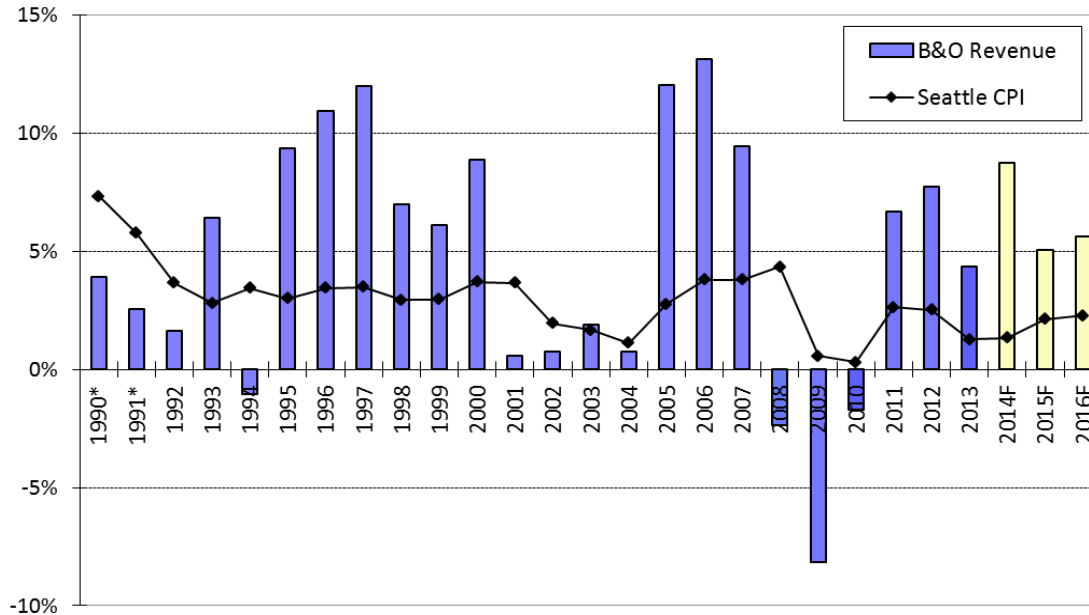
Included in the forecast of B&O tax revenue are projections of tax refund and audit payments, and estimates of penalty and interest payments for past-due tax obligations.

***B&O revenue growth has mirrored the growth of the City's economy.*** In 1995, the City initiated an effort to administer the B&O tax more efficiently, educate taxpayers, and enforce tax regulations. This resulted in unlicensed businesses being added to the tax rolls, businesses reporting their taxable income more accurately, and a significant increase in audit and delinquency collections – all of which helped to increase B&O receipts beginning in 1996. In 2000, B&O revenue was boosted by changes the state of Washington made in the way it taxes financial institutions. These changes affected the local tax liabilities of financial institutions.

Since the mid-1990s, B&O receipts have fluctuated with the economy's ups-and-downs, rising rapidly during the late-1990s stock market & dot-com boom and the housing bubble of the mid-2000s, but falling sharply during the two major recessions of the last decade (see Figure 16). Following four successive years of very weak growth from 2001 through 2004, B&O revenue turned up sharply in 2005 and averaged 11.5% over the three year period 2005-07. The upswing was led by strong growth in construction, professional, scientific & technical services, health services, and finance & insurance. The upturn ended in 2008 with the onset of the Great Recession. 2009 saw the full force of the recession with revenue dropping 8.2% from 2008. The decline was broad based with no industry untouched, but construction, manufacturing, wholesale trade, and finance & insurance were particularly hard hit. The decline continued until the second quarter of 2010, by which time the tax base had lost 16.8% of its value.

# Revenue Overview

Figure 16. Annual Growth of B&O Tax Revenue



\*1990 and 1991 figures have been adjusted to remove the effects of tax rate increases.  
 Note: Revenue figures reflect current accrual methods; 2014-16 are forecasts.  
 Figures include both gross receipts and square footage tax revenue.

Since hitting bottom, the B&O tax base has experienced a healthy rebound, increasing by 31.2% over the 15 quarters to first quarter 2014 to surpass its pre-recession peak by 9.2%. However, in real (inflation adjusted) terms B&O revenue is still 0.4% below its fourth quarter 2007 peak. Leading the rebound from the Great Recession have been construction, wholesale trade, finance & insurance, and business & professional services. The bounce-back in health services has been modest, with growth during the past five years running below historic levels.

B&O tax revenue increased by 6.7% in 2011 and 7.7% in 2012, before slowing to 4.3% in 2013. The slowdown in 2013 was not caused by a slowing of growth in the tax base, which expanded by 7.2%, but by a drop in revenue from audit activity and an increase in refund payments from 2012 levels.

**The B&O forecast anticipates moderate revenue growth will continue.** The B&O revenue forecast reflects the expectation that the regional economy will grow more slowly beginning in 2015. 2014 is expected to see an 8.7% revenue gain due to a healthy economy, continuing construction growth, and a return to more normal levels of audit revenue and refund payments. Thereafter B&O revenue is forecast to increase by 5% - 6% each year.

The forecast incorporates an expected revenue gain of \$400,000 in 2015 and \$600,000 in 2016 from planned improvements to the City’s audit selection process. The City’s current manual selection process will be replaced by an analytically-based automated process that will make use of information from internal and external data sources to identify areas of likely tax non-compliance and to optimize audit workflow. The new process is expected to increase tax compliance, which will provide a modest boost to B&O revenue. Also included in the 2015 and 2016 forecasts are projections of revenue from the implementation of Initiative 502, the marijuana initiative.

## Utility Business Tax - Private Utilities

The City levies a tax on the gross income derived from sales of utility services by privately owned utilities within Seattle. These services include telephone, steam, cable communications, natural gas, and refuse collection for businesses.

# Revenue Overview

**Natural gas prices are expected to increase, but remain historically low.** The City levies a 6% utility business tax on gross sales of natural gas. The bulk of revenue from this tax is received from Puget Sound Energy (PSE). PSE's natural gas rates are approved by the Washington Utilities and Transportation Commission (WUTC). Another tax is levied on consumers of gas delivered by private brokers. It is also assessed at 6% on gross sales.

Natural gas prices have been relatively stable of late after reaching a high of \$13 per million British Thermal Units (BTUs) in July 2008. Spot prices, those paid for delivery in the following month, averaged \$3.7/mBTU for 2013 and are expected to average around \$4.7/mBTU in 2015 and 2016. Temperatures play a key role and are inversely related to natural gas usage and subsequent tax receipts.

**Refunds and Audit payments affect the Telecommunications Tax.** The utility business tax is levied on the gross income of telecommunication firms at a rate of 6%. All sectors of the industry have been affected to varying degrees by the recession as well as changes in consumer habits. Wireless revenues have been a source of growth as more and more consumers shift to cellular phones as their primary voice option. This growth has come at the expense of traditional telecom providers, from whom the City has seen steady declines in tax receipts. The recent proliferation of smartphones has been a double-edged sword for the City's tax base. While new smartphone users have added to the wireless tax revenue base, the increased use of data and internet services which are not taxable have caused declines in the revenue streams.

As more and more wireless phone users are using the devices for data transmission instead of voice or text applications, and telecom companies change their rate plans to respond to this consumer behavior, the City will continue to see tax revenue declines. Revenue growth has been negative for the past three years largely as a result of some wireless companies changing their revenue accounting practices to reflect the increased use of non-taxable data services. These accounting practices continue to evolve, leading to another year of negative growth in 2014 of -3.6%. Non-current revenues, those that are for prior periods stemming from re-filing or audit/refund payments, have been making up much of the difference keeping the revenue stream flat. In 2014 the City expects the non-current activity to be negative as some large refund payments are processed to various taxpayers. This will result in a year over year revenue growth of -8.0% in 2014. For the coming biennium non-current revenues are expected to average a positive \$700,000 resulting in a positive average annual growth rate of 2.5% for the two years.

**Cable tax revenues show positive growth.** The City has franchise agreements with cable television companies operating in Seattle. Under the current agreements, the City levies a 10% utility tax on the gross subscriber revenues of cable TV operators, which accounts for about 90% of the operators' total revenue. The City also collects B&O taxes on miscellaneous revenues not subject to the utility tax. The imposition of a 4.4% franchise fee makes funds available for cable-related public access purposes. This franchise fee is deposited into the City's Cable TV Franchise Fee Subfund. The franchise is up for renewal in late 2014.

Cable revenues have been growing, but with increased competition from satellite and internet television providers, the growth has been somewhat muted. Average annual growth for the 2015 – 2016 period is expected to be 1.8%, just below inflation.

## Utility Business Tax - Public Utilities

The City levies a tax on most revenue from retail sales collected by City-owned utilities (Seattle City Light and Seattle Public Utilities). Tax rates range from a State-capped 6% on City Light up to a current 15.54% on the City Water Utility. There are no planned tax rate changes; therefore the revenues from the utilities are projected to remain fairly stable, with the exception of those utilities with changes in rate structure.

**New pass-through rates from the Bonneville Power Administration for the current biennium.** City Light sells excess power on the wholesale energy market. City Light energy production, almost exclusively hydro power, competes with natural gas in the wholesale market. For the 2010 fiscal year, the City Council authorized the creation of a rate stabilization fund for the utility funded with an as needed surcharge. The rate stabilization surcharge is not expected to be triggered in 2014, but may be utilized in 2015 and 2016. City Light projects selling an additional 1.2% of energy to retail customers in 2014. For the upcoming biennium energy sales are expected to

# Revenue Overview

be relatively flat. Average retail rates for 2015 and 2016 are expected to increase up by 4.2% and 4.9% respectively over the prior year. Tax revenues that accrue to the General Subfund will have annual increases of 6.2% in 2015 and 5.3% in 2016.

**Water retail rate increases for 2015 and 2016.** Rate increases have already been adopted by Council for the water utility in SPU through 2016. Tax revenue growth rates are expected to average 1.9% over the biennium.

**Drainage and Wastewater rate increases mean higher tax revenue growth.** Rates adopted by City Council through 2016 will yield tax receipts from these two utilities that will grow by 3.2% and 5.5% in 2015 and 2016, respectively.

**Higher Solid Waste rates mean higher tax revenue growth.** The utility tax rate on both City of Seattle and commercial solid waste service is currently 11.5%. Solid Waste rates have been adopted by the City Council through 2016 and along with increased economic activity, will lead to tax revenue growth rates of 6.0% and 3.8% in 2015 and 2016, respectively.

## Admission Tax

The City imposes a 5% tax on admission charges to most Seattle entertainment events, the maximum allowed by state statute. This revenue source is highly sensitive to swings in attendance at athletic events. It is also dependent on economic conditions, as people's ability and desire to spend money on entertainment is influenced by the general prosperity in the region. Recently, entertainment venues have opened around the City increasing the size of the tax base. Revenues are forecast to grow by an average annual rate of 3.1% for 2015 and 2016.

20% of admissions tax revenues, excluding men's professional basketball, were dedicated to programs supported by the Office of Arts and Cultural Affairs (OACA). For 2010, the Mayor and Council agreed to increase this contribution to 75% based on the actual admission tax receipts from two years prior. As a result, OACA is fully funded by the admissions tax, except for money received from the 1% for Arts program. The forecasts in Figure 11 for admissions taxes reflect the full amount of tax revenue. The Office of Arts and Cultural Affairs section of this document provides further detail on the Office's use of Arts Account revenue from the admission tax and the implementation of this change.

## Parking Meters/Traffic Permits

In spring 2004, the City of Seattle began replacing traditional parking meters with pay stations in various areas throughout the City. In addition to offering the public more convenient payment options, including credit cards and debit cards, for hourly on-street parking, pay station technology has allowed the City to more actively manage the street right-of-way by adopting different pricing, time limit and other management parameters on different blocks throughout the city and at different times of day. The City currently has around 2,200 pay stations controlling approximately 12,500 parking spaces. The overall objective of the parking management program is to provide a more data-driven, outcome based management and price setting approach in pursuit of the adopted policy goals of 1 to 2 open spaces per block-face, reduced congestion, support of business districts and, as a by-product, reduced vehicle emissions and improved air quality.

One element of the performance based parking management program is greater use of the price signal to achieve management objectives. In 2007, SDOT extended pay station control over 2,160 previously non-paid spaces in the South Lake Union area. Under an experimental approach, multiple rates were implemented categorically for these spaces and were to be adjusted periodically to consistently achieve a desired occupancy rate in the area. This approach was extended citywide in 2009 with a three-tiered rate program, with rates varying according to parking demand by area of the city. Accompanying this change in policy, the maximum allowable hourly rate was increased from \$1.50 per hour to \$2.50 per hour to allow for rate setting flexibility.

The 2011 Adopted Budget included a further increase in the maximum allowable hourly rate from \$2.50 to \$4.00 per hour and an extension of paid evening parking hours from 6 p.m. to 8 p.m. in 7 neighborhoods with high

# Revenue Overview

evening occupancy rates. As implemented in 2011, based on measured occupancy throughout the day, SDOT moved from the 3 tiered rate approach to more finely adapted rates by individual neighborhood. Between January and March 2011, on-street parking rates were increased in 4 neighborhoods and decreased in 11 neighborhoods relative to the 2011 Adopted Budget assumptions. The 2012 Adopted Budget went further, redefining the boundaries of parking areas as needed to set rates by neighborhood and where appropriate by sub-neighborhood areas according to occupancy data. It also adopted changes to time limits (from 2 to 4 hours) in 8 neighborhoods and sub-areas. The 2013 Adopted Budget made no further rate, boundary or time limit changes, but assumed full implementation of a pay-by-phone (PBP) payment program. PBP allows individuals to pay for parking by credit card using a smart phone or other smart device, via an account with the City's contracted PBP vendor. The 2014 Adopted Budget assumed status-quo parking rates throughout the City and one time limit change (from 2 to 4 hours) in the Uptown Core area.

The 2015 Proposed Budget, based on collected occupancy data, assumes rate adjustments in several neighborhoods across the City and tests time-of-day pricing in the Chinatown-International District neighborhood. Although there are more rate reductions than increases planned, a general increase in demand for parking due primarily to increasing employment, particularly in the downtown neighborhoods, leads to year-over-year forecast revenue growth in 2015 of 3.2% over the 2014 Adopted Budget to \$37.5 million from \$36.4 million. Revenues are projected to grow an additional 1% in 2016 to \$37.9 million.

*Street Use and Traffic Permits.* Traffic-related permit fees, such as meter hood service, commercial vehicle load zone, truck overload, gross weight and other permits, reversed a downward recessionary trend in 2011, ending 23.3 percent higher at \$2.33 million than 2010 actual revenues of \$1.83 million. 2012 revenues increased 55% to \$3.65 million and 2013 revenues remained flat at \$3.64 million. This increase was due to growing construction and service trade activity and to the advent of the City's car sharing program with Car2Go. The 2014 Adopted Budget assumed meter hood volumes declining, dropping total revenue for the category to \$3.2 million. 2015 and 2016 revenues are projected to increase slightly to \$3.30 million.

## Court Fines

Historically, between 70% and 85% of fine revenues collected by the Seattle Municipal Court are from parking citations written by Seattle Police Department parking enforcement and traffic officers. Fines from photo enforcement in selected intersections and school zones now comprise approximately 10-15% of revenues and 10-12% comes from traffic and other tickets. Trends indicated decreases in parking citation volume through 2006. This was in part due to enforcement and compliance changes stemming from the introduction of parking pay station technology beginning in 2004. However, beginning in 2007 citation volume increased, in part due to changes in enforcement technology and strategies, but also to the addition of three Parking Enforcement Officers (PEOs) authorized as part of the South Lake Union parking pay station extension (described above in the Parking Meter section).

Demand for parking enforcement has also grown with changes in neighborhood development, parking design changes and enforcement programs in other parts of the City. The City has established several new Restricted Parking Zones (RPZs), especially around the new light-rail train stations through the Rainier Valley. In response, an additional 8 new PEOs were authorized in 2009, 7 in 2010, and 4 in 2011. Two of the four PEOs in 2011 were dedicated to enforcement activities related to the City's scofflaw boot program, which began July 5, 2011. The boot program utilizes mobile license plate recognition cameras and an immobilizing boot device that is attached to scofflaw vehicles, or those with 4 or more outstanding parking citations in collections.

An additional 8 PEOs were adopted for 2013 to compensate for the additional time anticipated to enforce compliance under the Seattle Department of Transportation's new pay-by-phone (PBP) program (see also descriptions in the Seattle Police Department and Transportation Department sections). The PBP program, allows the public to pay for parking with their cell phones or other mobile device

The City began PBP service in July 2013 in the downtown core with PEOs using smartphones to verify compliance rather than the existing HHTs. Full city-wide roll out continued through October 2013.

# Revenue Overview

In 2009, the City received \$27.2 million in court fines and forfeitures, including \$4.7 million from the expanded red light camera enforcement program, which grew from 6 camera locations to 18 in the last quarter of 2008 and to nearly 30 total locations in early 2009. Revenues in 2010 were \$29.8 million with approximately \$4.8 million from red light camera enforcement. Revenues in 2011 were \$31.4 million with \$4.53 million from red light cameras. The 2012 Adopted Budget assumed addition of 6 more camera locations and 4 school zone speed camera locations and approximately \$1 million in additional revenues. Installation of the cameras was delayed with the school zone speed cameras becoming operational in December 2012.

The 2014 Adopted Budget projected total camera enforcement revenues at \$9.9 million in 2013 and \$13.3 million in 2014. Of these amounts \$6.2 million in 2013 and \$8.6 million in 2014 were attributable to school zone speed cameras. The 2014 Adopted Budget assumed an increase in the number of school zone speed camera locations from the original 4 locations to a total of 15 locations by the end of 2014. The 2015 Proposed Budget assumes that only 5 new locations will come on line in the 4<sup>th</sup> quarter of 2014. The remaining 6 locations are delayed until 2015. Also, per Council action beginning in 2014 the school zone camera revenues will be deposited into a separate fund and will no longer appear in the General Subfund table. Total Fines and Forfeitures revenues for 2014 are estimated at \$31.6 million, a decrease from \$33.7 million in the 2014 Adopted Budget due to greater than anticipated drops in parking citations. For 2015 and 2016, Fine and Forfeiture revenues are projected at \$33.1 million and \$32.8 million in the 2015 Proposed Budget.

## Interest Income

Through investment of the City's cash pool in accordance with state law and the City's own financial policies, the General Subfund receives interest and investment earnings on cash balances attributable to several of the City's funds or subfunds that are affiliated with general government activities. Many other City funds are independent, retaining their own interest and investment earnings. Interest and investment income to the General Subfund varies widely, subject to significant fluctuations in cash balances and changes in earnings rates dictated by economic and financial market conditions.

As a result of the financial crisis in 2008 and the Federal Reserve's unprecedented purchasing of assets through quantitative easing, borrowing rates fell to historic lows. These rates are expected to remain relatively low into 2015 as the Fed exits their purchasing programs. The annual earnings yield for the cash pool is expected to be 0.88% in 2014, 1.29% in 2015 and 2.81% in 2016. Should the economy suffer any setbacks, these rates would be expected to fall. Current estimates for General Subfund interest and investment earnings are \$1.4 million in 2014, \$2.1 million in 2015 and \$4.5 million in 2016.

## Revenue from Other Public Entities

**Washington State shares revenues with Seattle.** The State of Washington distributes a portion of tax and fee revenue directly to cities. Specifically, portions of revenues from the State General Fund, liquor receipts (both profits and excise taxes), and motor vehicle fuel excise taxes, are allocated directly to cities. Revenues from motor vehicle fuel excise taxes are dedicated to street maintenance expenditures and are deposited into the City's Transportation Fund. Revenues from the other taxes are deposited into the City's General Subfund.

**Criminal Justice revenues should be fully restored in the coming biennium.** The City receives funding from the State for criminal justice programs. The State provides these distributions out of its General Fund. These revenues are allocated on the basis of population and crime rates relative to statewide averages. These revenues have been affected by State budget changes in the recent past and while not expected, could be affected in future budgets out of Olympia

**State budget reduces liquor related revenues to cities.** Cities in the state of Washington typically receive two liquor related revenues from the state. One is related to the liquor excise tax on sales of spirits and the other is a

# Revenue Overview

share in the State Liquor Board's profits accrued from the operation from their monopoly on spirits sales. The state no longer holds the monopoly in liquor sales in the state due to the passing of Initiative 1183 in November of 2011. The initiative guaranteed the cities would continue to receive distributions in an amount equal to or greater than what they received from liquor board profits prior to the implementation of the initiative as well as an additional \$10 million to be shared annually. There was no guarantee concerning liquor excise taxes. In recent budgets the state has eliminated, on a temporary basis, the sharing of liquor excise taxes. Distributions resumed in the 3<sup>rd</sup> quarter of 2013, but are lower than pre-I-1183 years. Liquor Board profits however have continued to increase as I-1183 has been fully implemented. Liquor related revenues are expected to bring in \$7.1 million per year in 2015 and 2016, barring any additional changes from the state.

## Service Charges and Reimbursements

**Internal service charges reflect current administrative structure.** In 1993, the City Council adopted a resolution directing the City to allocate a portion of central service expenses of the General Subfund to City utilities and certain other departments not supported by the General Subfund. The intent is to allocate a fair share of the costs of centralized general government services to the budgets of departments supported by revenues that are largely self-determined. These allocations are executed in the form of payments to the General Subfund from these independently supported departments. More details about these cost allocations and methods are detailed in the Cost Allocation section of this budget.

## Interfund Transfers

**Interfund transfers.** Occasionally, transfers from departments to the General Subfund take place to pay for specific programs that would ordinarily be executed by a general government department or to capture existing unreserved fund balances. A detailed list of these transfers is included in the General Subfund revenue table found in the Funds, Subfunds, and Other section.

In ratifying the 2015 and 2016 Budget, it is the intent of the City Council and the Mayor to authorize the transfer of unencumbered, unreserved fund balances from the funds listed in the General Subfund revenue table to the General Subfund.

# Revenue Overview

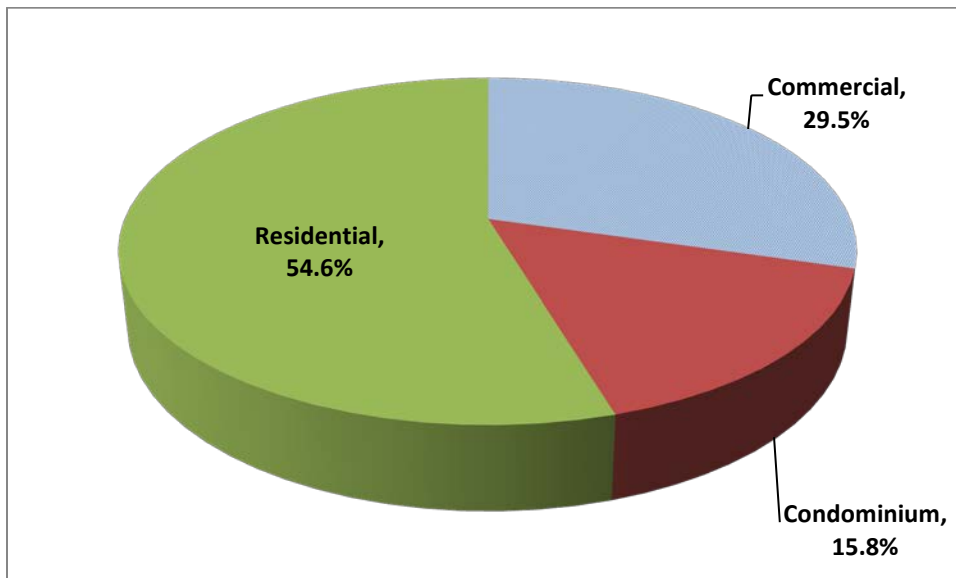
## Cumulative Reserve Subfund – Real Estate Excise Tax

The Cumulative Reserve Subfund resources are used primarily for the maintenance and development of City general government capital facilities. These purposes are supported mainly by revenues from the Real Estate Excise Tax (REET), but also, to a lesser degree, by the proceeds from certain property sales and rents, street vacation revenues, General Subfund transfers, and interest earnings on subfund balances.

The REET is levied by the City at a rate of 0.5% on sales of real estate measured by the full selling price. Because the tax is levied on transactions, the amount of revenue that the City receives from REET is determined by both the volume and value of transactions.

Over time, 54.6% of the City’s REET tax base has come from the sale of residential properties, which include single-family homes, duplexes, and triplexes. Commercial sales, which include apartments with four units or more, account for 29.5% of the tax base, and condominiums constitute the remaining 15.8% (see Figure 17).

**Figure 17. Value of Seattle Real Estate Transactions by Property Type, 1982 - 2013**

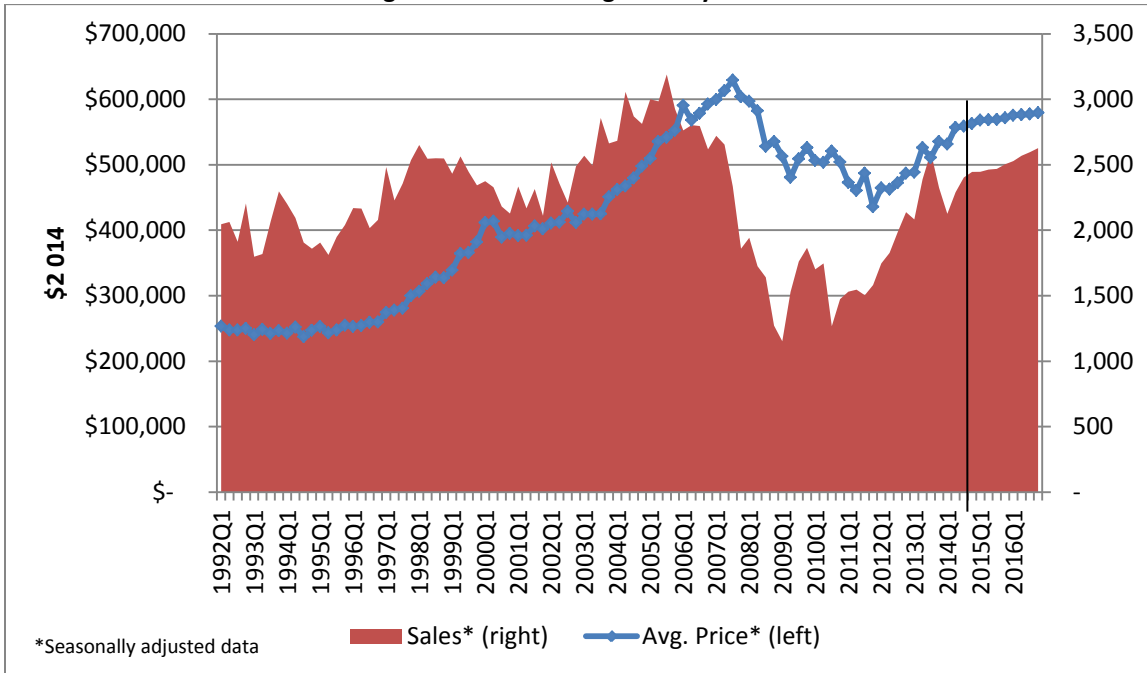


**The residential market continues to grow.** The value of Seattle real estate transactions (the REET tax base) increased at an average annual rate of 13.1% between 1982 and 2007, a period when Seattle area inflation averaged only 3.4% per year. Growth was particularly strong during the recent boom years, fuelled by low interest rates and a growing economy. 2008 saw the national property bust that started in late 2005 come to Seattle. The REET tax base declined 50.7% from 2007 to 2008, and continued to decline by 23.4% into 2009. The decline was felt across all three real estate categories. The first quarter of 2009 was the bottom of Seattle’s residential market for both sales and prices on a seasonally adjusted basis. With low financing rates and a growing economy, residential and condominium sales have been on an upswing with 2014 single-family home prices surpassing their previous peak in 2007; adjusted for inflation, home prices have yet to reach their previous high (see Figure 18).



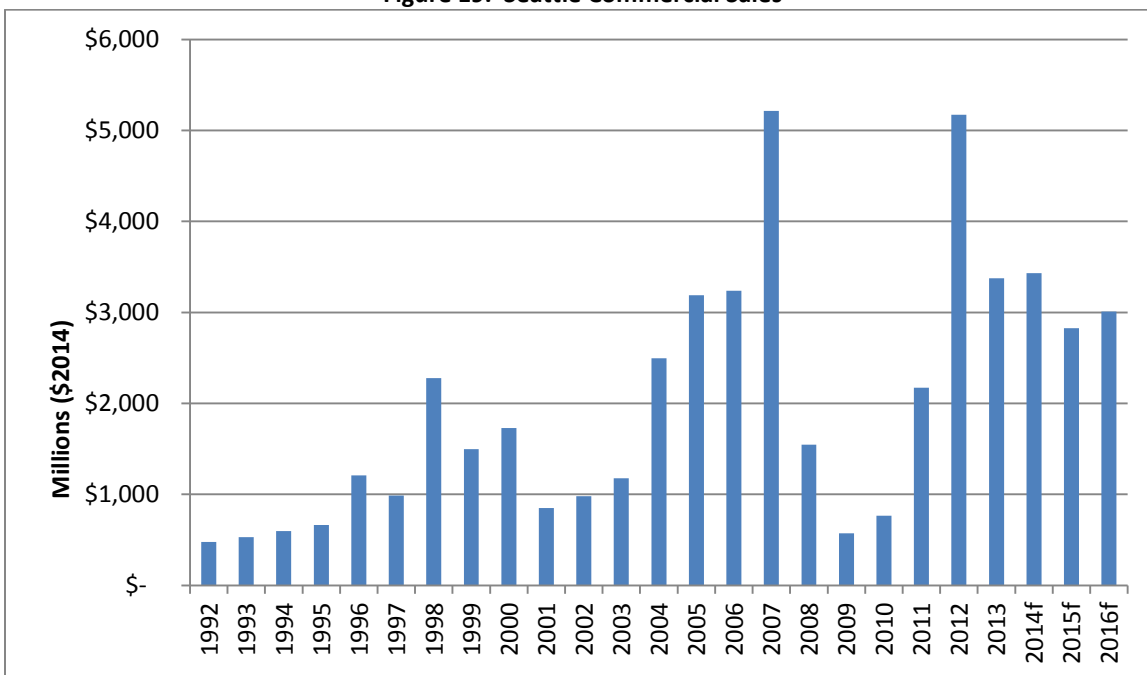
# Revenue Overview

Figure 18. Seattle Single-family Market



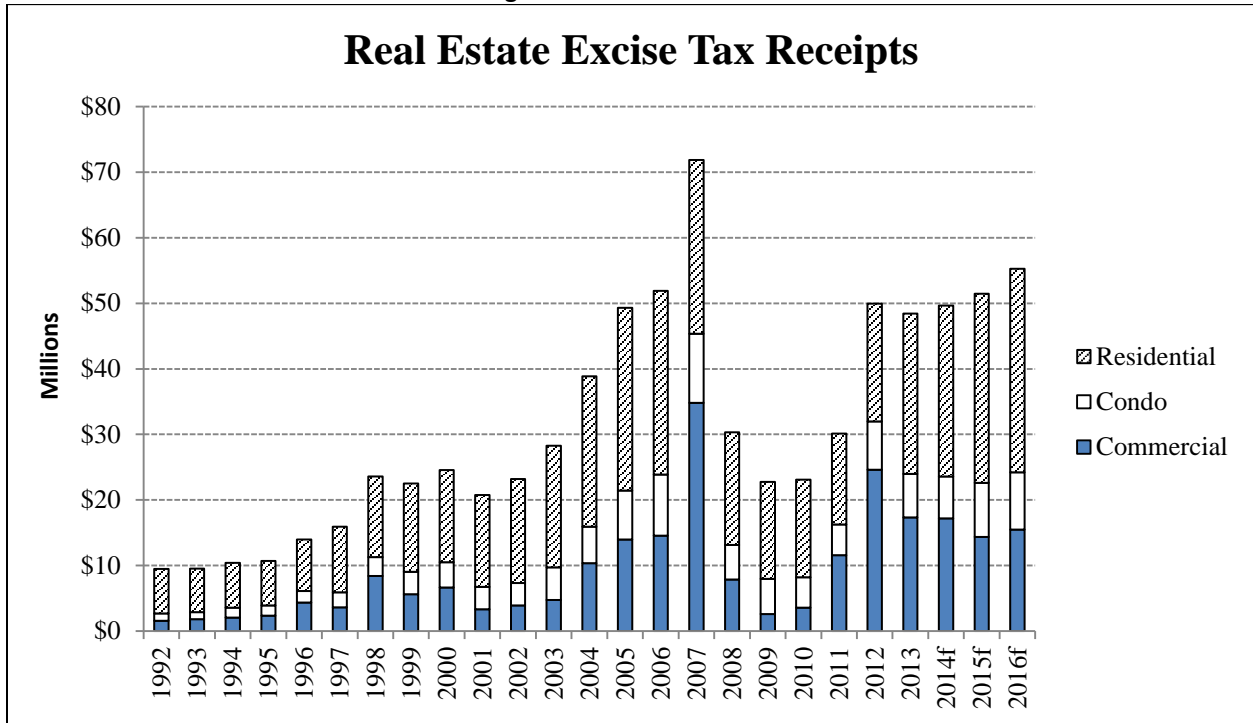
The volatility of REET is reflected by the fact that despite a 8.3% average annual growth rate, the REET tax base declined in ten years during the period 1982 – 2013. This volatility is largely the result of changes in sales volumes, which are sensitive to shifts in economic conditions and movements in interest rates; average prices tend to be more stable over time. That price stability was severely compromised in the downturn as Seattle area prices for residential properties fell 31.0% from their peak, according to the Case/Shiller Home Price Index. Commercial activity tends to be more volatile than the residential market, in part because the sale of a handful of expensive properties can result in significant swings in the value of commercial sales from one year to the next, as was seen in 2007 and 2012 (see Figure 19).

Figure 19. Seattle Commercial Sales



# Revenue Overview

Figure 20. REET Revenues



## Transportation Fund – Bridging the Gap Revenue Sources

The Transportation Fund is the primary operating fund whose resources support the management, maintenance, design, and construction of the City’s transportation infrastructure. The fund receives revenues and resources from a variety of sources: General Subfund transfers, distributions from the State’s Motor Vehicle Fuel tax, state and federal grants, service charges, user fees, bond proceeds, and several other sources more fully presented in the Transportation Department section of this budget document. In September 2006, the City and the voters of Seattle approved the nine-year Phase One of the 20-year Bridging the Gap program aimed at overcoming the City’s maintenance backlog and making improvements to the bicycle, pedestrian, bridge, and roadway infrastructure. The foundation of the program was establishing three additional revenue sources: a levy lid lift (Ordinance 122232), a commercial parking tax (Ordinance 122192), and a business transportation, or employee hours tax (Ordinance 122191).

The transportation lid lift is a nine-year levy authorized under RCW 84.55.050 to be collected from 2007 through 2015. The lid lift provides a stable revenue stream that raised \$41.1 million in 2012 and \$41.8 million in 2013. The 2014 Adopted Budget included lid lift revenues of \$42.7 million. The last year of collection for the transportation lid lift is 2015 and the Proposed Budget assumes a levy of \$43.7 million.

The commercial parking tax is a tax on the act or privilege of parking a motor vehicle in a commercial parking lot within the City that is operated by a commercial parking business. The tax rate was initially established at 5% effective July 1, 2007. As approved in the authorizing legislation, the rate increased on July 1, 2008 to 7.5%, and then to 10% on July 1, 2009. The tax yielded \$24.1 million in 2010. The commercial parking tax rate increased to 12.5 percent January 1, 2011 and generated \$28.2 million. The tax raised \$31.2 million in 2012 and \$32.8 million in 2013. The 2015 Proposed Budget forecasts revenues to increase to \$37.8 million in 2014, \$39.0 million in 2015 and \$40.2 million in 2016 due to a variety of factors increasing parking usage and price increases. As noted, the original 10% commercial parking tax was established as part of the Bridging the Gap transportation program. The additional revenues from the 2.5% increase in 2011 are authorized to fund a variety of transportation purposes, which are described in the Department of Transportation’s section of this budget.

## Revenue Overview

The business transportation tax (or employee hours tax) was a tax levied and collected from every firm for the act or privilege of engaging in business activities within the City of Seattle. The amount of the tax was based on the number of hours worked in Seattle or, alternatively, on a full-time equivalent employee basis. The tax rate per hour was \$0.01302, which is equivalent to \$25 per full-time employee working at least 1,920 hours annually. Several exemptions and deductions were provided in the authorizing ordinance. Most notably, a deduction was offered for those employees who regularly commuted to work by means other than driving a motor vehicle alone. The tax raised \$4.8 million in 2008 and \$5.9 million in 2009. The tax was eliminated effective in 2010. This decision was supported by the performance of the commercial parking tax, the difficult economic situation facing businesses, and the costs to businesses and the City of administering the tax.

# Revenue Overview

Figure 20. Seattle City Tax Rates

	2010	2011	2012	2013	2014
<b>Property Taxes (Dollars per \$1,000 of Assessed Value)</b>					
General Property Tax	\$1.78	\$1.87	\$1.97	\$1.90	\$1.80
Families & Education	0.14	0.14	0.27	0.27	0.25
Parks and Open Space	0.20	0.20	0.21	0.20	0.19
Low Income Housing	0.17	0.17	0.18	0.17	0.16
Fire Facilities	0.09	0.10	0.06		
Transportation	0.31	0.32	0.33	0.35	0.31
Pike Place Market	0.10	0.10	0.11	0.10	0.06
Library				0.14	0.13
Emergency Medical Services	0.30	0.30	0.30	0.30	0.33
City Excess GO Bond	.014	0.15	0.15	0.14	0.14
<b>Retail Sales and Use Tax</b>	0.85%	0.85%	0.85%	0.85%	0.85%
<b>Business and Occupation Tax</b>					
Retail/Wholesale	0.215%	0.215%	0.215%	0.215%	0.215%
Manufacturing/Extracting	0.215%	0.215%	0.215%	0.215%	0.215%
Printing/Publishing	0.215%	0.215%	0.215%	0.215%	0.215%
Service, other	0.415%	0.415%	0.415%	0.415%	0.415%
International Finance	0.150%	0.150%	0.150%	0.150%	0.150%
<b>City of Seattle Public Utility Business Taxes</b>					
City Light	6.00%	6.00%	6.00%	6.00%	6.00%
City Water	19.87%*	15.54%	15.54%	15.54%	15.54%
City Drainage	11.50%	11.50%	11.50%	11.50%	11.50%
City Wastewater	12.00%	12.00%	12.00%	12.00%	12.00%
City Solid Waste	11.50%	11.50%	11.50%	11.50%	11.50%
<b>City of Seattle Private Utility B&amp;O Tax Rates</b>					
Cable Communications (not franchise fee)	10.00%	10.00%	10.00%	10.00%	10.00%
Telephone	6.00%	6.00%	6.00%	6.00%	6.00%
Natural Gas	6.00%	6.00%	6.00%	6.00%	6.00%
Steam	6.00%	6.00%	6.00%	6.00%	6.00%
Commercial Solid Waste	11.50%	11.50%	11.50%	11.50%	11.50%
<b>Franchise Fees</b>					
Cable Franchise Fee	4.20%	4.40%	4.40%	4.40%	4.40%
<b>Admission and Gambling Taxes</b>					
Admissions tax	5.00%	5.00%	5.00%	5.00%	5.00%
Amusement Games (less prizes)	2.00%	2.00%	2.00%	2.00%	2.00%
Bingo (less prizes)	10.00%	10.00%	10.00%	10.00%	10.00%
Punchcards/Pulltabs	5.00%	5.00%	5.00%	5.00%	5.00%

\*The 19.87% rate was effective March 31, 2009, and includes a temporary surcharge to respond to a court decision. This surcharge expired on December 31, 2010.

## Selected Financial Policies

Through a series of Resolutions and Ordinances, the City has adopted a number of financial policies that are designed to protect the City's financial interests and provide a framework and guidelines for the City's financial practices. For additional information about these policies, please refer to the City of Seattle website: [http://www.seattle.gov/financedepartment/financial\\_policies.htm](http://www.seattle.gov/financedepartment/financial_policies.htm).

### Budgetary Basis

- The City budgets on a modified accrual basis. Property taxes, sales taxes, business and occupation taxes, and other taxpayer-assessed revenues due for the current year are considered measurable and available and, therefore, as revenues, even though a portion of the taxes may be collected in the subsequent year. Licenses, fines, penalties, and miscellaneous revenues are recorded as revenues when they are received in cash since this is when they can be accurately measured. Investment earnings are accrued as earned.
- Expenditures are considered a liability when they are incurred. Interest on long-term debt, judgments and claims, workers' compensation, and compensated absences are considered a liability when they are paid.

### Appropriations and Execution

- The adopted budget generally makes appropriations for operating expenses at the budget control level within departments, unless the expenditure is from one of the General Fund reserve accounts, or is for a specific project or activity budgeted in the General Subfund category called Finance General. These projects and activities are budgeted individually.
- Capital projects programmed in the CIP are appropriated in the budget at the program or project level. Grant-funded activities are controlled as prescribed by law and federal or state regulations.
- Within the legally adopted budget authorizations, more detailed allocations, as approved by CBO, are recorded in the City's accounting system, called SUMMIT, at the lowest levels of each department's organizational structure and in detailed expenditure accounts. Throughout the budget year, CBO monitors revenue and spending performance against the budget to protect the financial stability of the City.
- In accordance with Washington state law, any unexpended appropriations for operating or ordinary maintenance expenditures automatically lapse at the close of the fiscal year, except for any appropriation continued by ordinance. Unexpended appropriations for capital outlays remaining at the close of the fiscal year are carried forward to the following year, except for any appropriation abandoned by ordinance.

## Selected Financial Policies

### Budget Transfers

The Budget Director may approve, without ordinance, appropriation transfers within a department or agency of up to 10%, and with no more than \$500,000 of the appropriation authority for the particular budget control level or, where appropriate, line item, being increased. In addition, no transfers can reduce the appropriation authority of a budget control level by more than 25%.

### Debt Policies

- The City of Seattle seeks to maintain the highest possible credit ratings for all categories of short- and long-term General Obligation debt that can be achieved without compromising delivery of basic City services and achievement of adopted City policy objectives.
- The City will reserve \$100 million of legal limited tax (councilmanic) general obligation debt capacity, or 12% of the total legal limit, whichever is larger, for emergencies. The 12% reserve is now significantly greater than \$100 million.
- Except in emergencies, net debt service paid from the General Subfund will not exceed 9% of the total General Fund budget. In the long run, the City will seek to keep net debt service at 7% or less of the General Fund budget.

### General Fund Fund Balance and Reserve Policies

- At the beginning of each year, sufficient funds shall be appropriated to the Emergency Subfund so that its balance equals 37.5 cents per thousand dollars of assessed value, which is the maximum amount allowed by state law.
- Annual contributions of 0.50% of forecasted tax revenues are automatically made to the Revenue Stabilization Account of the Cumulative Reserve Subfund (commonly referred to as the “Rainy Day Fund”).<sup>1</sup> In addition, 50% of any unanticipated excess General Subfund fund balance at year’s end is automatically contributed to the Rainy Day Fund. These automatic contributions are temporarily suspended when the forecasted nominal tax growth rate is negative or when the total value of the Rainy Day Fund exceeds 5% of total tax revenues. In addition to the automatic contributions, the City may also make contributions to the Rainy Day Fund via ordinance. Expenditures from the Rainy Day Fund require the approval of a majority of the members of the Seattle City Council and must be informed by the evaluation of out-year financial projections.

### Other Citywide Policies

- As part of the Mayor’s budget proposal, the Executive develops a revenue estimate that is based on the best available economic data and forecasts.

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<sup>1</sup> The 0.50% contribution is lowered to 0.25% of forecasted tax revenues for any year immediately following the suspension of contributions as a result of negative nominal tax revenue growth.

## Selected Financial Policies

- The City intends to adopt rates, fees, and cost allocation charges no more often than biennially. The rate, fee, or allocation charge structures may include changes to take effect at specified dates during or beyond the biennium. Other changes may still be needed in the case of emergencies or other unanticipated events.
- In general, the City will strive to pay for general government current operating expenditures with current revenues, but may use fund balance or other resources to meet these expenditures. Revenues and expenditures will be monitored throughout the year.
- In compliance with State law, no City fund whose purpose is restricted by state or local law shall be used for purposes outside of these restrictions.
- Working capital for the General Fund and operating funds should be maintained at sufficient levels so that timing lags between revenues and expenditures are normally covered without any fund incurring negative cash balances for greater than 90 days. Exceptions to this policy are permitted with prior approval by the City Council.

**Selected Financial Policies**



# 2008 Parks Levy

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## Department Overview

In November 2008, Seattle voters approved the 2008 Parks and Green Spaces Levy (2008 Parks Levy), a \$145.5 million, six-year Levy lid lift for park and recreation purposes. A 16-member Citizen Oversight Committee reviews expenditures, advises on allocations for upcoming budget years, makes recommendations on Opportunity Fund expenditures, and performs other duties. The 2008 Levy expires at the end of 2014. In 2015 and beyond, Parks will spend down the fund balance and any outstanding property tax revenues that may be collected.

The 2008 Parks Levy Fund chapter of the budget is an administrative tool to summarize the approved uses of the Levy. Proceeds from the 2008 Parks Levy are used mainly to support property acquisition, as well as capital expansion, development, and renovation of Seattle Parks and Recreation (Parks) facilities. Parks' appropriations for the 2008 Parks Levy are more specifically described in the 2015-2020 Proposed Capital Improvement Program.

Parks manages the 2008 Parks Levy Fund and the majority of the levy funded projects. With these levy resources, the City acquired new neighborhood park and green spaces; developed new and existing parks, playgrounds, trails, boulevards, playfields, and cultural facilities; and performed environmental restoration at various Parks properties. The 2008 Parks Levy also included a development opportunity fund for citizen-initiated projects called the Opportunity Fund.

The 2008 Parks Levy is structured to fund the following major functions:

**Park and Green Space Acquisition:** The 2008 Parks Levy provides \$36 million for neighborhood park and green space acquisitions. To date, \$27.7 million has been appropriated for property acquisitions. The department has implemented a policy to land bank all newly acquired green space until funding for park development is available.

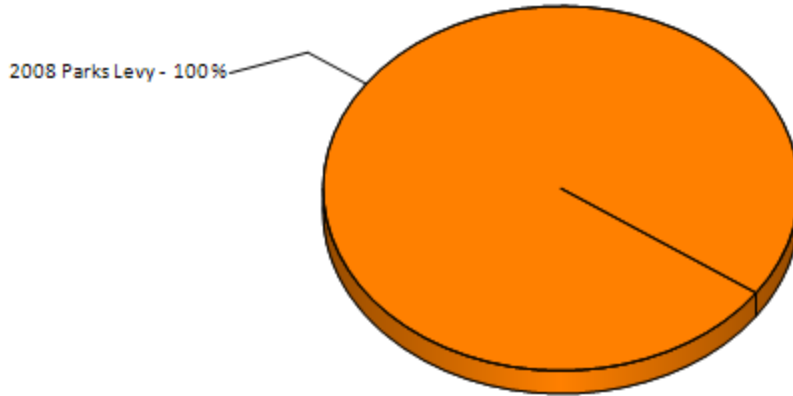
**Park Development Projects:** The levy provides \$87 million for 62 named development projects, three of which are trail projects managed by the Seattle Department of Transportation. To date, \$67 million has been appropriated for development projects. Approximately \$3.4 million of savings were reallocated from this category to fund two more playfield renovations in 2011, and \$9.8 million of inflation contingency funds were reallocated to fund 17 major maintenance projects in 2012.

**Environmental Projects:** The 2008 Parks Levy provides \$8 million for environmental projects, including forest and stream restoration, community garden and P-Patch development, and expanded shoreline access. To date, Parks has appropriated \$7.6 million for environmental projects.

**Opportunity Fund:** The levy provides \$15 million for citizen-initiated park projects to be recommended by the Levy Oversight Committee. In 2011, the Oversight Committee recommended funding two acquisitions and 13 development projects. In 2013, the Oversight Committee recommended funding three acquisition projects, and 11 development projects. The \$15 million has been appropriated for the Opportunity Fund projects.

# 2008 Parks Levy

## 2015 Proposed Budget - Revenue by Category



### **Budget Overview**

The 2008 Parks Levy requires the Parks Levy Oversight Committee to make recommendations on the allocation of Levy dollars. Their input helped shape development of the 2015-2020 Proposed Capital Improvement Program, which includes the individual levy projects funded in 2015.

With Levy spending winding down, the 2015-2020 Proposed Capital Improvement Program appropriates approximately \$1.7 million from the Levy in 2015, including two acquisition projects. Of this amount, \$427,000 is appropriated in the Environmental Category based on the Levy Oversight Committee's April 23, 2012 recommendation to allocate the Environmental Category's inflation contingency to the Urban Forestry and Green Seattle Partnership projects.

The following table describes anticipated revenues to the 2008 Parks Levy Fund for 2015.

## 2008 Parks Levy

### Revenue Overview

#### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
411100	Taxes, Levies & Bonds	25,686,710	24,250,000	5,395,000	1,918,000
	<b>Total 2008 Parks Levy</b>	<b>25,686,710</b>	<b>24,250,000</b>	<b>5,395,000</b>	<b>1,918,000</b>
	<b>Total Revenues</b>	<b>25,686,710</b>	<b>24,250,000</b>	<b>5,395,000</b>	<b>1,918,000</b>
	<b>Total Resources</b>	<b>25,686,710</b>	<b>24,250,000</b>	<b>5,395,000</b>	<b>1,918,000</b>

# 2008 Parks Levy

# 2012 Library Levy

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## Department Overview

In August 2012, Seattle voters approved a seven-year, \$123 million levy to support, maintain and improve core Library services. The City Librarian and the Library Board of Trustees prepare annual progress reports that show how levy proceeds have been used each year.

The 2012 Library Levy allows the Library to increase hours, purchase more books and materials, upgrade public computers and online services, and improve building maintenance. Without the approved levy, the Library would have had to delay important maintenance and public technology investments and make reductions to collections and open hours. The levy supports four priority areas identified through a public process that engaged nearly 39,000 residents: open hours, the collection of books and materials, computers and online services, and building maintenance. As part of this planning process, the Library developed a Strategic Plan that supports reading, personal growth, education, access to information, empowerment of Seattle's neighborhoods, building partnerships and innovation and five action-oriented Service Priorities: youth and early learning; technology and access; community engagement; Seattle culture and history; and reimagined spaces.

The 2012 Library Levy supports the following categories of library services (dollar amounts reflect average annual amounts for the seven-year term of the levy, 2013 through 2019):

**Hours and Access:** The levy provides an average of \$3.7 million annually to increase operating hours (over 2012 levels) at branch libraries and bolster reference services to support patrons at branches and the Central Library. Funding also provides support for operational functions that support open hours, such as security services, technology support, and maintenance.

**Collections:** The levy provides an average of \$2.3 million annually to add to the variety and depth of the Library's collection to better meet patron demand for material in all formats. The collections component of the levy also funds a significant increase in purchasing of downloadable materials such as e-books, and more copies of popular materials in print, digital and other formats.

**Technology/Online Services:** The levy provides an average of \$1.5 million annually to replace and upgrade computers and technology infrastructure that was purchased during the Libraries for All (LFA) capital program, providing users access to up-to-date technology tools and resources. The levy also funds improvements to online services to ensure patrons can successfully find and use online material through the Library's online platform.

**Regular maintenance:** The levy provides an average of \$1.5 million annually for regular maintenance to sustain the public's investment in the Central Library and 26 branches that were constructed or remodeled as a result of the 1998 LFA bond measure. Seattle's libraries are among the most heavily used public buildings in the city and require additional resources as they age in order to preserve environments that are safe, clean and welcoming.

**Major maintenance:** The levy provides an average of \$3.1 million annually for sustained stewardship of library facilities. Prior to the levy, the Library's capital improvement program (CIP) was largely funded by allocations from the City's Real Estate Excise Tax (REET). When the original LFA capital program was approved, REET projections indicated there would be sufficient revenue to support the Library's CIP once the buildings were completed. With the real estate market downturn, the Library's CIP was at a historical low with annual cost for major maintenance and building renewal significantly outstripping available resources. Included in the funds for major maintenance is maintenance necessary for building components such as roofs, floors, finishes, HVAC and mechanical systems. It

## 2012 Library Levy

does not include any funding for new or expanded library space.

Additionally, the levy provides an average of \$4.4 million annually to maintain existing core functions and services at 2012 levels and an average of \$200,000 annually to support implementation and accountability measures for levy programs and annual reporting to the public on Levy outcomes.

The 2012 Library Levy Fund chapter of the budget is used to show the approved uses of the levy. Proceeds from the 2012 Library Levy are used to support maintaining, expanding and enhancing library services, programs and facilities. Levy funds to support the Library's operations are transferred to Library's operating fund and the appropriations are shown in the Library's section of the Proposed Budget. Capital Improvement Program (CIP) spending is made directly from the Levy Fund and all CIP appropriations are reflected in the Library's section of the Proposed CIP Budget.

### Budget Overview

The 2015-2016 Proposed Budget makes no significant changes to the 2012 Library Levy.

### Incremental Budget Changes

#### 2012 Library Levy

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 12,421,257</b>	<b>0.00</b>	<b>\$ 12,421,257</b>	<b>0.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 213,702	0.00	\$ 213,702	0.00
<b>Proposed Technical Changes</b>				
Levy Technical Adjustment	\$ 505,017	0.00	\$ 1,030,878	0.00
<b>Total Incremental Changes</b>	<b>\$ 718,719</b>	<b>0.00</b>	<b>\$ 1,244,580</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 13,139,976</b>	<b>0.00</b>	<b>\$ 13,665,837</b>	<b>0.00</b>

# 2012 Library Levy

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### Citywide Adjustments for Standard Cost Changes - \$213,702

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.

### Proposed Technical Changes

#### Levy Technical Adjustment - \$505,017

This item reflects the increase in levy support to the Library's operating fund. The 2012 Library Levy is reflected as a revenue source in the Library and this adjustment brings the total amount of levy support in line with the amount shown in the Library's budget. In 2015, levy resources will continue to provide support for core services, increase and diversify collections, and improve computer and online resources at the Library.

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Library Levy Operating	18100-	11,904,854	12,421,257	13,139,976	13,665,837
Transfer Budget Control Level	B9TRF				
Library Levy Capital*	18100	0	3,056,000	3,148,000	3,242,000
<b>Department Total</b>		<b>11,904,854</b>	<b>15,477,257</b>	<b>16,287,976</b>	<b>16,907,837</b>

\* Capital Improvement Program (CIP) spending is made directly from the Levy Fund and all CIP appropriations are reflected in the Library's section of the Proposed CIP Budget.

# 2012 Library Levy

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
411100	2012 Library Levy	16,868,000	16,998,000	17,168,000	17,340,000
	<b>Total Levy</b>	<b>16,868,000</b>	<b>16,998,000</b>	<b>17,168,000</b>	<b>17,340,000</b>
	<b>Total Revenues</b>	<b>16,868,000</b>	<b>16,998,000</b>	<b>17,168,000</b>	<b>17,340,000</b>
379100	Use of (Contribution to) Fund Balance	-4,963,146	-1,520,743	-880,024	-432,163
	<b>Total Levy Fund Balance</b>	<b>-4,963,146</b>	<b>-1,520,743</b>	<b>-880,024</b>	<b>-432,163</b>
	<b>Total Resources</b>	<b>11,904,854</b>	<b>15,477,257</b>	<b>16,287,976</b>	<b>16,907,837</b>

## Appropriations By Program

### Library Levy Operating Transfer

The purpose of the Library Levy Operating Transfer program is to transfer funds to the Library Fund (10410) for library operations. This program is funded by Library Levy dollars (Fund 18100).

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Library Levy Operating Transfer	11,904,854	12,421,257	13,139,976	13,665,837
<b>Total</b>	<b>11,904,854</b>	<b>12,421,257</b>	<b>13,139,976</b>	<b>13,665,837</b>



## 2012 Library Levy

### 2012 Library Levy Fund Table

#### 2012 Library Levy Fund (18100)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	0	1,032,219	4,963,146	2,548,869	3,428,893
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	16,868,000	16,998,000	16,998,000	17,168,000	17,340,000
Less: Actual and Budgeted Expenditures	11,904,854	12,421,257	14,470,277	13,139,976	13,665,837
Less: Capital Improvements	0	3,056,000	4,942,000	3,148,000	3,242,000
<b>Ending Fund Balance</b>	<b>4,963,146</b>	<b>2,552,962</b>	<b>2,548,869</b>	<b>3,428,893</b>	<b>3,861,056</b>
Levy Reserve for Future Use	1,032,219	2,552,962	2,548,869	2,775,448	2,677,039
Planning Reserve	0	0	0	189,937	619,720
<b>Total Reserves</b>	<b>1,032,219</b>	<b>2,552,962</b>	<b>2,548,869</b>	<b>2,965,385</b>	<b>3,296,759</b>
<b>Ending Unreserved Fund Balance</b>	<b>3,930,927</b>	<b>0</b>	<b>0</b>	<b>463,508</b>	<b>564,297</b>

# 2012 Library Levy

# Office of Arts and Culture

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Randy Engstrom, Director

(206) 684-7171

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

## Department Overview

The mission of the Office of Arts and Culture (Arts) is to support the value of arts and culture in communities throughout Seattle. Arts promotes Seattle as a cultural destination and invests in Seattle's arts and cultural sector to ensure the City has a wide range of high-quality programs, exhibits and public art. Arts includes five programs: Cultural Partnerships, Community Development and Outreach, the Langston Hughes Performing Arts Institute, Public Art and Administrative Services. These programs are supported by two funding sources: the Arts Account, which is primarily funded through an allocation of 75% of the City's admission tax revenues, and the Municipal Arts Fund (MAF), 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 and arts in education.

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 communication 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 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 **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, the Mayor and the 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.

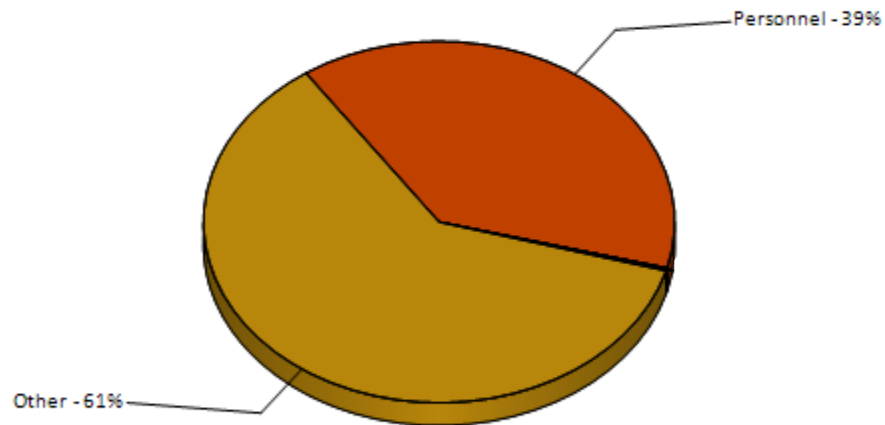
# Office of Arts and Culture

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$7,957,986	\$8,503,943	\$8,970,356	\$8,931,963
<b>Total Operations</b>	<b>\$7,957,986</b>	<b>\$8,503,943</b>	<b>\$8,970,356</b>	<b>\$8,931,963</b>
<b>Total Appropriations</b>	<b>\$7,957,986</b>	<b>\$8,503,943</b>	<b>\$8,970,356</b>	<b>\$8,931,963</b>
Full-time Equivalent Total*	28.09	30.84	31.59	31.59

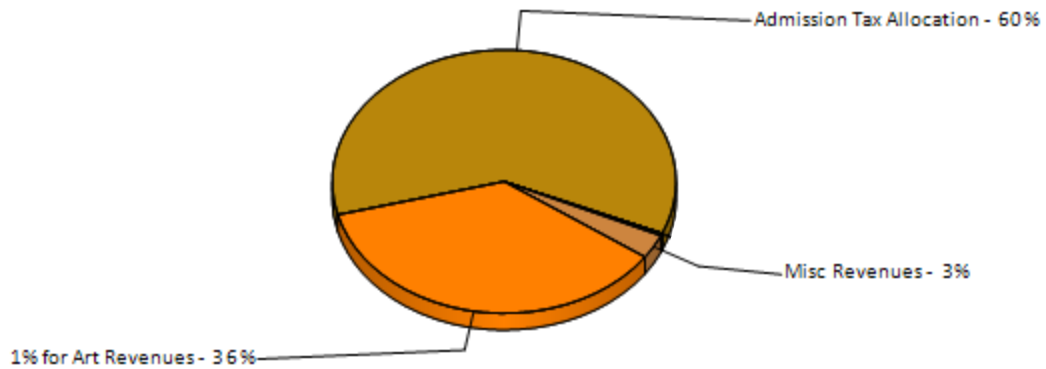
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

## 2015 Proposed Budget - Expenditure by Category



# Office of Arts and Culture

## 2015 Proposed Budget - Revenue by Category



### Budget Overview

The programming choices that Arts makes depend in large part on the Admission Tax, which was created to fund "arts-related programs and one-time capital expenditures that keep artists living, working, and creatively challenged in Seattle." In 2015, Admission Tax revenues will increase to \$5.9 million - an increase of \$600,000 over 2014 revenue. With this additional funding, Arts will focus on programming and funding opportunities that target artists, students and community members from under-represented groups and that advance the goals of the City Race and Social Justice Initiative (RSJI). It will establish partnerships with other City departments where there is mutual interest in projects and bodies of work, especially when these benefit historically under-resourced communities. The department will also fund two position increases in Arts that reflect workload. Finally, Arts will provide funding to the Office for Civil Rights (OCR) to expand a half-time position to full time. The OCR position will provide policy and programmatic leadership that will help Arts and OCR align their RSJI work.

In addition, Arts will continue to fund the Arts Mean Business grant program which was originally funded just for 2014. The Arts Mean Business program provides grants to create and sustain jobs in the nonprofit arts sector with a goal of helping nonprofit agencies implement sustainable revenue strategies. These grants will target arts, cultural and heritage organizations that serve under-represented populations - for instance, communities of color, immigrant and refugee communities, or those who are differently abled. Arts will use the increased position at OCR as a resource to ensure that 2015-2016 grant funding finds its intended recipients.

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 2015-2016 will provide culturally relevant arts instruction that was developed with community and parent input. Arts will also work with the Office of Film and Music to produce Music and Career

# Office of Arts and Culture

Day, an event that gives high-school students the opportunity to network with music-industry professionals and learn about career options.

In 2013, the Langston Hughes Performing Arts Institute (LHPAI) program was transferred from the Parks Department to Arts. As part of that transfer, Arts and LHPAI developed a long-term workplan that will 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 include establishing 501(c)(3) status, recruiting board members for the future nonprofit, and deciding how best to manage the building that houses LHPAI. Recognizing the administrative impact on LHPAI of this transition, the proposed budget adds operational and staff support, and it reduces the expected revenue contribution from facility rental from \$71,000 to \$36,000.

The 2015-2016 Proposed Budget preserves funding at 2014 levels for the department's core programs that are 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. Arts also adds funding for two new grant programs:

- The Work Readiness Arts Program, a partnership with the Seattle Youth Violence Prevention Initiative, provides youth with work experience that emphasizes leadership and interpersonal skills.
- The Cultural Facilities Program provides funding for arts and cultural organizations with capital projects that involve their facilities.

Council Resolution 31327 established an Arts Account reserve with a minimum balance of \$400,000, to be funded by January 1, 2015. The Proposed Budget fully funds this reserve in both 2015 and 2016.

The 2015-2016 Proposed Budget for the Municipal Arts Fund has been updated to reflect the 2015 estimated revenues that will be collected from departments from the budgets of capital projects that are eligible for 1% For Art.

## Incremental Budget Changes

### Office of Arts and Culture

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 8,503,943</b>	<b>30.84</b>	<b>\$ 8,503,943</b>	<b>30.84</b>
<b>Baseline Changes</b>				
Adjustment for One-time Adds or Reductions	-\$ 345,000	0.00	-\$ 415,000	0.00
Citywide Adjustments for Standard Cost Changes	\$ 48,825	0.00	\$ 48,904	0.00
<b>Proposed Changes</b>				
Emphasize the Race and Social Justice Initiative Through Programming and Partnership	\$ 165,000	0.00	\$ 160,000	0.00
Increase Funding for Creative Advantage	\$ 150,000	0.00	\$ 122,500	0.00
Fund "Creative City" Partnership with Office of Film and Music and Office of Economic Development	\$ 75,000	0.00	\$ 30,000	0.00
Fund Arts Activations	\$ 40,000	0.00	\$ 50,000	0.00

## Office of Arts and Culture

Increase Support for Events, Event Promotion, and Public Outreach	\$ 72,500	0.50	\$ 73,500	0.50
Fund LHPAI Theater Equipment Upgrade	\$ 40,000	0.00	\$ 0	0.00
Increase Position to Meet Accounting Needs	\$ 25,600	0.25	\$ 25,600	0.25
Fund One-Time Costs for IT Equipment and Licensing	\$ 14,000	0.00	\$ 10,000	0.00
<b>Proposed Technical Changes</b>				
Final Citywide Adjustments for Standard Cost Changes	\$ 180,488	0.00	\$ 322,516	0.00
<b>Total Incremental Changes</b>	<b>\$ 466,413</b>	<b>0.75</b>	<b>\$ 428,020</b>	<b>0.75</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 8,970,356</b>	<b>31.59</b>	<b>\$ 8,931,963</b>	<b>31.59</b>

### Descriptions of Incremental Budget Changes

#### Baseline Changes

##### **Adjustment for One-time Adds or Reductions - (\$345,000)**

This item includes budget reductions for one-time expenses, equipment or funding that was included in the 2014 Adopted Budget, including \$40,000 to help implement the Seattle School District's K-12 Arts Plan, \$155,000 for capital improvements to the historic Moore and Egyptian theaters, and \$150,000 for the Arts Mean Business grant program. Recognizing the impact of Arts Mean Business grants on the nonprofit arts organizations that receive them, Arts intends to continue funding for the program in both 2015 and 2016 as part of its proposed budget (please see the first item in the Proposed Changes section).

##### **Citywide Adjustments for Standard Cost Changes - \$48,825**

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. This adjustment also reflects movement of funding from Finance General to pay for costs allocated by Department of Information Technology and Finance & Administrative Services. These costs were previously paid directly by Finance General on the department's behalf.

#### Proposed Changes

##### **Emphasize the Race and Social Justice Initiative Through Programming and Partnership - \$165,000**

This change provides support for special projects that seek to align the work of Arts and the Seattle Office for Civil Rights (OCR), which coordinates the City's Race and Social Justice Initiative (RSJI). With this funding, Arts will seek to advance racial equity and social justice through arts-related programming. Arts will fund the Arts Mean Business program (\$100,000), which will provide grant funding to arts, cultural and heritage organizations that serve under-represented communities and bring funded organizations together to help Arts develop inclusive

# Office of Arts and Culture

outreach and public engagement strategies. Funding is also included (\$15,000) for the Artists Up program, which offers career-enhancing support services for artists of color.

Arts will also provide reimbursement funding to OCR that will enable it to increase a half-time position in the RSJI unit to full time (\$45,000). The new full-time position will develop and implement the work plan for the arts and cultural sector of the Campaign for Racial Equity, which is a City-led effort to achieve racial equity throughout the community. Arts and OCR will work together to fund community projects that use arts as a strategy for this work (\$5,000).

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

The Creative Advantage initiative addresses inequity in arts education while transforming how Seattle youth learn and mapping a course for the city's economic and creative vitality. Its initial focus is the Central Arts Pathway, a network of 13 schools (over 6,500 students) in the socioeconomically and racially diverse Central District. In Spring 2014, each of the CAP schools developed a site-based arts plan tailored to their school communities, and this funding will enable those schools to work with Arts-vetted teaching artists and arts and cultural organizations to carry out their arts plans. Additionally, it will support a professional development institute for these teaching artists that will build their classroom skills and classroom-management strategies. This item also includes funding for an ongoing, consultant-led longitudinal impact study of arts education.

## **Fund "Creative City" Partnership with Office of Film and Music and Office of Economic Development - \$75,000**

This change funds projects that will allow Arts to measure and tell the story of the creative industries in Seattle, and it will establish partnerships with the Office of Economic Development (OED) and the Office of Film and Music (OFM). A consultant, with Arts, OED, and OFM participation, will develop interactive maps of the creative sector's economic impacts. Arts will also provide support for the early, outreach stage of 4Culture's development of a Regional Cultural Plan. Additionally, Arts and OFM will co-produce Music and Career Day, an event for young people that promotes career pathways in the creative industries, focusing on youth from historically underserved communities.

## **Fund Arts Activations - \$40,000**

This increase dedicates funding to such non-permanent, public-facing art programs as art installations, pop-up galleries, and one-time events and other interventions. Funded programs will be those that reflect Arts' belief that the shared experience of art is a tool for community building, particularly when art events target neighborhoods that have historically been less well served by arts programming. Arts will seek to leverage this funding through other organizations that share an interest in outreach to these neighborhoods.

## **Increase Support for Events, Event Promotion, and Public Outreach - \$72,500/.50 FTE**

This change funds increased communications and outreach support for Arts' work in response to increased programmatic activity in the areas of arts education, cultural space, the City Race and Social Justice Initiative (RSJI), and new interdepartmental partnerships. Arts also continues its work to raise the visibility of the Langston Hughes Performing Arts Institute and better position it for self-sustaining fund-raising efforts as it transitions to non-profit status. Arts will add a half-time public relations specialist to do this project-level work, to coordinate community and special events, and to write press releases, blog posts, and newsletters that promote the department to the public. Additional funds are included for event expenses and printed materials and advertising.

## **Fund LHPAI Theater Equipment Upgrade - \$40,000**

This change partially funds two equipment-related items at the Langston Hughes Performing Arts Institute (LHPAI). The first will upgrade the sound and lighting system, addressing identified muffled and "dead" zones in the theater and bringing these systems up to date in general, which will give LHPAI the technical capacity to book



# Office of Arts and Culture

a broader range of programming than it currently can. The second item replaces LHPAI's Genie lift, an electronic device that provides access to high overhead equipment. LHPAI's Genie lift is broken, which also limits the range of programming that the Institute can provide and support.

## **Increase Position to Meet Accounting Needs - \$25,600/.25 FTE**

This change increases a 0.75 FTE accountant position to 1.0 FTE and simultaneously reclassifies it to the senior accountant level. It is due to the unanticipated complexity and workload of Arts' accounting support of the Langston Hughes Performing Arts Institute (LHPAI). Although LHPAI will begin its transition to a non-profit organization in 2016, the operational and systems aspects of the transition will take several years, during which demand will continue for the requested level of accounting support.

## **Fund One-Time Costs for IT Equipment and Licensing - \$14,000**

This change funds replacement of the laptops used by public-art selection panels. The laptops currently in use are at the end of their lifecycle per City of Seattle policy. It also provides funding for increased software-licensing costs.

### Proposed Technical Changes

## **Final Citywide Adjustments for Standard Cost Changes - \$180,488**

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."

## **Expenditure Overview**

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Arts Account Budget Control</b>					
Administrative Services		476,608	587,501	652,869	577,473
Community Development and Outreach		548,244	524,767	616,223	624,749
Cultural Partnerships		3,361,236	3,590,763	3,760,876	3,766,536
Langston Hughes Performing Arts Institute		800,274	809,180	875,117	843,873
<b>Total</b>	<b>VA140</b>	<b>5,186,362</b>	<b>5,512,211</b>	<b>5,905,085</b>	<b>5,812,631</b>
<b>Municipal Arts Fund Budget Control Level</b>	<b>2VMAO</b>	<b>2,771,624</b>	<b>2,991,732</b>	<b>3,065,271</b>	<b>3,119,332</b>
<b>Department Total</b>		<b>7,957,986</b>	<b>8,503,943</b>	<b>8,970,356</b>	<b>8,931,963</b>
<b>Department Full-time Equivalent Total*</b>		<b>28.09</b>	<b>30.84</b>	<b>31.59</b>	<b>31.59</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

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
587001	Interfund Transfers	4,398,229	5,300,702	5,953,328	6,124,320
	<b>Total Admission Tax Allocation</b>	<b>4,398,229</b>	<b>5,300,702</b>	<b>5,953,328</b>	<b>6,124,320</b>
587001	Interfund Transfers	405,000	550,500	0	0
	<b>Total General Fund</b>	<b>405,000</b>	<b>550,500</b>	<b>0</b>	<b>0</b>
587001	Interfund Transfers	70,880	70,880	30,880	31,961
	<b>Total Langston Hughes Operating</b>	<b>70,880</b>	<b>70,880</b>	<b>30,880</b>	<b>31,961</b>
461110	Interest Earnings	9,070	20,000	20,000	20,000
461110	Interest Increase/Decrease	-8,960	0	0	0
469990	Misc Income	2,475	0	0	0
441990	Public Art Management Fees	214,227	186,000	192,510	199,248
461110	Interest Earnings	39,812	70,000	72,450	74,986
461110	Interest Increase/Decrease	-54,984	0	0	0
469990	Misc Revenues	10,077	9,000	9,315	9,641
	<b>Total Misc Revenues</b>	<b>211,717</b>	<b>285,000</b>	<b>294,275</b>	<b>303,875</b>
541190	Interfund Transfers (1% for Art)	1,775,002	3,085,893	3,563,755	3,328,968
	<b>Total 1% for Art Revenues</b>	<b>1,775,002</b>	<b>3,085,893</b>	<b>3,563,755</b>	<b>3,328,968</b>
	<b>Total Revenues</b>	<b>6,860,828</b>	<b>9,292,975</b>	<b>9,842,238</b>	<b>9,789,124</b>
379100	Use of/(Contribution to) Fund Balance	309,668	-429,871	-99,123	-363,650
379100	Use of/(Contribution to) Fund Balance	787,490	-359,161	-772,759	-493,511
	<b>Total Use of/(Contribution to) Fund Balance</b>	<b>1,097,158</b>	<b>-789,032</b>	<b>-871,882</b>	<b>-857,161</b>
	<b>Total Resources</b>	<b>7,957,986</b>	<b>8,503,943</b>	<b>8,970,356</b>	<b>8,931,963</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 to keep artists living and working in Seattle, to build community through arts and cultural events, and to increase arts opportunities for youth. The BCL appropriates the Office's admission tax set-aside, which is 75 percent of the city's total Admission Tax revenues.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administrative Services	476,608	587,501	652,869	577,473
Community Development and Outreach	548,244	524,767	616,223	624,749
Cultural Partnerships	3,361,236	3,590,763	3,760,876	3,766,536
Langston Hughes Performing Arts Institute	800,274	809,180	875,117	843,873
<b>Total</b>	<b>5,186,362</b>	<b>5,512,211</b>	<b>5,905,085</b>	<b>5,812,631</b>
Full-time Equivalents Total*	17.34	20.09	20.84	20.84

\* 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, the Mayor, and the City Council on arts programs and policy.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administrative Services	476,608	587,501	652,869	577,473
Full-time Equivalents Total	3.50	4.75	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."

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Community Development and Outreach	548,244	524,767	616,223	624,749
Full-time Equivalents Total	2.50	2.50	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

# Office of Arts and Culture

economic vitality of Seattle's arts and cultural community by investing in arts organizations and emerging artists.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Cultural Partnerships	3,361,236	3,590,763	3,760,876	3,766,536
Full-time Equivalents Total	4.25	5.75	5.75	5.75

## 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.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Langston Hughes Performing Arts Institute	800,274	809,180	875,117	843,873
Full-time Equivalents Total	7.09	7.09	7.09	7.09

## **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 maintains the City's existing art collection. The BCL appropriates revenues from the Municipal Arts Fund (MAF). Most of the revenues come from the City's One Percent for Art program, a program that invests one percent of eligible capital funds in public art.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Municipal Arts Fund	2,771,624	2,991,732	3,065,271	3,119,332
<b>Total</b>	<b>2,771,624</b>	<b>2,991,732</b>	<b>3,065,271</b>	<b>3,119,332</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.*

# Office of Arts and Culture

## Arts and Culture Fund Table

### Municipal Arts Fund (62600)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	6,574,993	4,525,276	5,787,503	4,960,368	5,733,127
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	1,984,134	3,350,893	2,843,175	3,838,030	3,612,843
Less: Actual and Budgeted Expenditures	2,771,624	2,991,732	3,670,310	3,065,271	3,119,332
<b>Ending Fund Balance</b>	<b>5,787,503</b>	<b>4,884,437</b>	<b>4,960,368</b>	<b>5,733,127</b>	<b>6,226,638</b>
Planning Reserve				22,916	74,770
<b>Total Reserves</b>				<b>22,916</b>	<b>74,770</b>
<b>Ending Unreserved Fund Balance</b>	<b>5,787,503</b>	<b>4,884,437</b>	<b>4,960,368</b>	<b>5,710,211</b>	<b>6,151,868</b>

### Arts Account (00140)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	887,391	12,814	577,723	435,037	534,160
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	4,876,694	5,942,082	5,942,082	6,004,208	6,176,281
Less: Actual and Budgeted Expenditures	5,186,362	5,512,211	6,084,768	5,905,085	5,812,631
<b>Ending Fund Balance</b>	<b>577,723</b>	<b>442,685</b>	<b>435,037</b>	<b>534,160</b>	<b>897,810</b>
Operating Reserve	400,000	400,000	400,000	400,000	400,000
Planning Reserve				54,420	177,561
<b>Total Reserves</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>454,420</b>	<b>577,561</b>
<b>Ending Unreserved Fund Balance</b>	<b>177,723</b>	<b>42,685</b>	<b>35,037</b>	<b>79,740</b>	<b>320,249</b>

# Office of Arts and Culture

# Department of Parks and Recreation

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Christopher Williams, Acting Superintendent

(206) 684-4075

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

## Department Overview

The Department of Parks and Recreation (Parks) works with all residents to be good stewards of the environment, and to provide safe, welcoming opportunities to play, learn, contemplate, and build community. Parks manages a 6,200 acre park system of 465 parks with hundreds of athletic fields, tennis courts, and play areas, extensive natural areas, 120 miles of trails, and more than 25 miles of boulevards. The system comprises about 11% of the City's land area, and includes 26 community centers, eight indoor swimming pools, two outdoor (summer) swimming pools, three environmental education centers, two small craft centers, four golf courses, an outdoor stadium, specialty gardens, and much more. The Woodland Park Zoological Society operates the zoo with City financial support, and the Seattle Aquarium Society operates the City-owned Seattle Aquarium.

Department employees work hard to develop partnerships with park neighbors, volunteer groups, non-profit agencies, local businesses, and Seattle Public Schools to effectively respond to increasing requests for use of Seattle's park and recreation facilities. Perhaps the most significant partnership is with the Associated Recreation Council (ARC) which provides child care and recreation programs at Parks-owned facilities, including community centers and small craft centers. ARC, a non-profit organization, also supports and manages the recreation advisory councils. These advisory councils are made up of volunteer community members who advise Parks' staff on recreation programming at community centers and other facilities. This collaborative relationship with ARC enables the department to offer quality child care and a wide range of recreation programs to the public.

Parks' funding is a combination of tax dollars from the City's General Fund and revenue from a variety of other sources including user fees, rental charges and payments from capital funds for the time staff spend working on capital projects. Funding for new parks facilities has historically come from voter-approved levies, grants, and City real estate excise tax revenue. In 2008, Seattle voters approved the 2008 Parks and Green Spaces Levy, a six-year levy which provides \$145.5 million for improving and expanding the City's parks and green spaces. The 2008 Levy expires at the end of 2014.

In anticipation of the end of the 2008 Levy, Seattle voters approved the formation of a metropolitan park district in August of 2014. The Seattle Park District provides for a new taxing district and revenue source to fund increased parks and recreation services and capital projects. The first year of the park district represents a ramp up year, with full funding of all capital projects and new or expanded services starting in 2016.

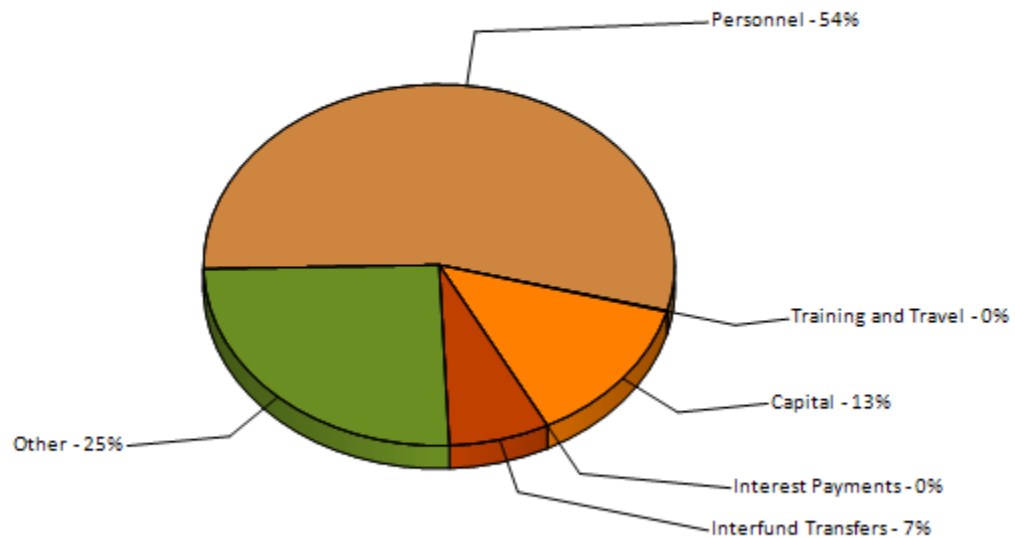
# Department of Parks and Recreation

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$84,632,330	\$88,977,313	\$93,320,667	\$96,470,348
Other Funding - Operating	\$51,080,651	\$46,354,347	\$53,754,297	\$59,178,584
<b>Total Operations</b>	<b>\$135,712,981</b>	<b>\$135,331,660</b>	<b>\$147,074,964</b>	<b>\$155,648,932</b>
Other funding - Capital	\$61,280,057	\$37,026,000	\$21,061,000	\$61,179,000
<b>Total Appropriations</b>	<b>\$196,993,038</b>	<b>\$172,357,660</b>	<b>\$168,135,964</b>	<b>\$216,827,932</b>
Full-time Equivalent Total*	854.07	877.45	933.35	944.35

\* 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.

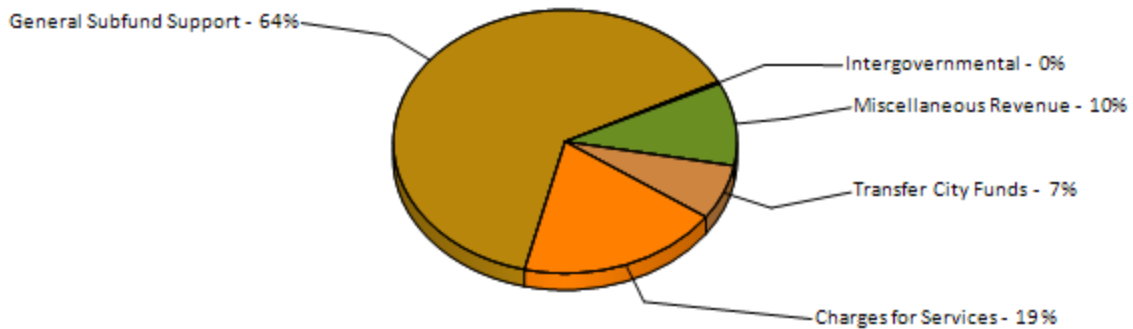
## 2015 Proposed Budget - Expenditure by Category





# Department of Parks and Recreation

## 2015 Proposed Budget - Revenue by Category



### Budget Overview

In August 2014, the voters of Seattle passed a ballot measure creating the Seattle Park District. The passage of the park district is the culmination of the Parks Legacy Plan project, led by the Parks Legacy Plan Citizens' Advisory Committee. State statute authorizes the park district to levy and impose various taxes and fees to generate revenues to maintain, operate and improve parks, community centers, pools, and other recreation facilities and programs. The goal of the park district is to provide long-term, stable funding to support recreation programming, parks projects and the critical needs for investment in major and ongoing maintenance.

The Seattle City Council, acting as the Park District Committee, will oversee the park district with input from a Citizens' Advisory Committee. The Department of Parks and Recreation will retain responsibility for the management and control of the City's recreation programs, public parks and green spaces, and will work cooperatively under an Interlocal agreement with the park district. Every six years a public process will determine the district's funding priorities for the following six years.

The park district's taxing authority does not begin until January 1, 2016. As a result, in 2015 park district programs will be funded through a \$10 million loan from the City. This 'bridge year' will be paid back by subsequent park district revenues. Beginning in 2016, the park district will collect \$48 million a year for Parks operations and capital projects. In addition, an interlocal agreement between the park district and the City ensures the City will maintain General Fund support for Parks at 2014 levels (adjusted for inflation). This interlocal agreement also includes a financial plan which outlines how the park district funds will be used over the next six years.

# Department of Parks and Recreation

## Seattle Park District Projects

The majority of Park's budget changes are programs funded by the new park district. Other changes are budget neutral or technical in nature. Park district highlights include:

Funding Major Maintenance Backlog, Asset Management and Preventative Maintenance - Parks has an estimated major maintenance backlog totaling \$267 million. The recent recession and accompanying cuts in City spending accentuated an existing maintenance shortfall. During the 2015 bridge year, Parks will begin to develop an automated asset management system to track and keep current on required maintenance projects. The proposed budget also adds \$800,000 for major maintenance. In 2016, when full funding is available, Parks will purchase the asset management system and will budget nearly \$17 million for major maintenance projects. This increased funding will allow Parks to start reducing the major maintenance backlog.

Currently, Parks lacks the funding to perform preventative maintenance. As a result, Parks can only react, performing maintenance when required by health and safety, legal mandates, vandalism or to prevent the loss of resources. The Park district will address this by adding 11.75 FTEs in the skilled trades to perform preventative maintenance on Parks facilities as part of a night maintenance team. This approach will minimize disruptions and closures of Parks facilities.

Increased Recreation Opportunities - In 2012, Parks implemented a new geographic-based (GEO) model which grouped community centers into geographic areas and determined the open hours each community center would have based on its location and relative popularity. Parks has been unable to fully staff the model with existing resources. The park district provides funds for Parks to fully staff the GEO model (at current operating hours) and add custodial, programming and front desk staff. In 2015, Parks will develop a Community Center Strategic Plan as a long-term strategy for community center use and availability.

The proposed budget also implements park district proposals to increase recreational opportunities for teens, older adults and people with disabilities. These increases will expand programs and improve resources.

The Urban Parks Partnership program will explore new ideas for activating, funding and using parks. The program will increase activation activities including concerts, buskers, art projects and Parks concierges. It will also explore models for public-private partnerships that may be able to leverage new funding sources (i.e. donations and grants) to improve programming and activation activities at downtown parks.

Oversight - The proposed budget also implements performance measurement and strategic management investments called for in the park district plan. These investments will make Parks more accountable and adaptable. In 2015, a consultant will be hired to help Parks identify best practices and opportunities for efficiencies as well as process, service and financial management improvements. The consultant will also help Parks set measurable performance indicators and goals.

# Department of Parks and Recreation

## Incremental Budget Changes

### Department of Parks and Recreation

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 135,331,660</b>	<b>877.45</b>	<b>\$ 135,331,660</b>	<b>877.45</b>
<b>Baseline Changes</b>				
Technical Reconciliation of FTEs	\$ 0	-0.50	\$ 0	-0.50
Citywide Adjustments for Standard Cost Changes	\$ 1,525,936	0.00	\$ 1,807,048	0.00
Adjustment for One-time Adds or Reductions	-\$ 256,000	0.00	-\$ 256,000	0.00
Supplemental Budget Changes	\$ 0	2.00	\$ 0	2.00
<b>Proposed Changes</b>				
Adjust Golf Appropriation to Reflect Projected Revenues	\$ 1,277,433	0.00	\$ 1,634,787	0.00
Out of School Time Program Funding	\$ 967,001	1.00	\$ 967,001	1.00
Convert Temporary Labor into Permanent Positions - Budget Neutral	\$ 7,236	5.89	\$ 7,235	5.89
Use of Fund Balance	\$ 0	0.00	\$ 0	0.00
Reserve Combined Sewer Outflow Revenue	\$ 0	0.00	\$ 0	0.00
Adjust Lifelong Learning Budget to Reflect Program Changes	-\$ 75,740	0.00	-\$ 75,740	0.00
Sprint Telecom Permit Revenue/Planning for Community Centers and Athletic Fields	\$ 150,000	0.00	\$ 0	0.00
Add Two Part-Time Event Schedulers	\$ 104,845	1.25	\$ 104,845	1.25
Add Planning & Development Staff	\$ 74,799	0.75	\$ 74,799	0.75
Create a New Regional Parks and Strategic Outreach Division	\$ 0	0.00	\$ 0	0.00
Combine two Part-time Positions into one Full-time Position	\$ 0	0.00	\$ 0	0.00
Use of Parks' Registration System (CLASS) by Office of Arts and Culture	\$ 20,000	0.00	\$ 20,000	0.00
Minimum Wage Adjustment	\$ 45,000	0.00	\$ 45,000	0.00
<b>Proposed Seattle Park District Programs</b>				
Add Funding for Performance Monitoring and Strategic Management	\$ 439,335	4.00	\$ 900,636	5.00
Fund Major Maintenance Backlog and Asset Management	\$ 1,492,510	5.45	\$ 1,640,012	5.45
Increase Preventive Maintenance	\$ 844,722	11.75	\$ 1,417,702	11.75
Increase Funding for Park Maintenance and Upkeep	\$ 1,439,432	17.56	\$ 1,678,854	17.56

## Department of Parks and Recreation

Increase Support to the Green Seattle Partnership	\$ 99,680	0.00	\$ 499,175	5.00
Add Two Park Rangers and Funding for Animal Control	\$ 30,000	0.00	\$ 243,248	2.00
Develop an Off Leash Area Strategic Plan	\$ 103,819	0.00	\$ 106,414	0.00
Increase Funding for Community Centers	\$ 1,301,689	12.25	\$ 1,335,482	12.25
Fund Outreach Efforts to Underserved Communities	\$ 130,105	0.00	\$ 471,639	1.00
Improve and Expand Teen Programs	\$ 135,587	1.00	\$ 141,848	1.00
Expand Recreation Services for Older Adults	\$ 262,000	2.00	\$ 268,550	2.00
Improve and Expand Programs for People with Disabilities	\$ 166,001	1.00	\$ 170,150	1.00
Fund the Get Moving Initiative	\$ 76,643	1.00	\$ 256,250	1.00
Invest in Connecting Parks to Greenways	\$ 0	0.00	\$ 118,744	1.00
Create Urban Parks Partnership	\$ 125,000	1.00	\$ 570,001	1.00
Aquarium Maintenance and Support	\$ 300,000	0.00	\$ 1,080,000	0.00
Increase Public Art in Parks	\$ 0	0.00	\$ 344,488	1.00
Upgrade the Recreation Registration System (CLASS)	\$ 0	0.00	\$ 307,500	0.00
Transition Year Funding Payback	\$ 0	0.00	\$ 1,487,592	0.00
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 62,550	0.00	-\$ 62,550	0.00
Technical Adjustments	-\$ 701,739	-11.50	-\$ 701,740	-11.50
Final Citywide Adjustments for Standard Cost Changes	\$ 1,720,560	0.00	\$ 3,714,302	0.00
<b>Total Incremental Changes</b>	<b>\$ 11,743,304</b>	<b>55.90</b>	<b>\$ 20,317,272</b>	<b>66.90</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 147,074,964</b>	<b>933.35</b>	<b>\$ 155,648,932</b>	<b>944.35</b>

### Descriptions of Incremental Budget Changes

#### Baseline Changes

##### Technical Reconciliation of FTEs/(-.50) FTE

This adjustment corrects a database error and reconciles the department's FTE count with its legal authority.

##### Citywide Adjustments for Standard Cost Changes - \$1,525,936

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.

# Department of Parks and Recreation

## **Adjustment for One-time Adds or Reductions - (\$256,000)**

This item includes budget reductions in the 2015-16 Biennium for one-time salaries, equipment or expenses added in the 2014 Adopted Budget. It also includes the addition of funding for one-time budget reductions taken in 2014.

## **Supplemental Budget Changes/2.00 FTE**

This adjustment reflects changes made through supplemental budget legislation since the last adopted budget. Supplemental budget legislation is developed by the Executive and adopted by the City Council four times a year to provide for corrections to the adopted budget, unforeseen changes in circumstance, new funding opportunities or new policy priorities. These changes may include additions or reductions in appropriations and FTEs.

## **Proposed Changes**

### **Adjust Golf Appropriation to Reflect Projected Revenues - \$1,277,433**

Through supplemental budget legislation in 2014, the Mayor and City Council added \$2 million of debt financed capital funding to the Golf CIP. Those funds were used to finish the Jackson driving range, improve the Jefferson driving range and install a miniature golf course at West Seattle. The Jackson range will open by the end of 2014 and the Jefferson range is expected to open in early spring 2015. The West Seattle miniature golf course is scheduled for construction in the latter half of 2015. This adjustment reflects the expected revenue and expense revenues from the driving range projects of approximately \$1.2 million.

### **Out of School Time Program Funding - \$967,001/1.00 FTE**

Seattle Public Schools and Parks partner to provide Community Learning Centers and other programs to support academic achievement during the school year and decrease learning loss over the summer. The Out of School Time program leverages volunteer support to provide academic, enrichment and recreation opportunities during after-school hours and during the summer. The program will now include a school year program at South Shore K-8 with funding from the 2011 Families and Education Levy. In addition, a grant received by the Office of Superintendent of Public Instruction will fund a summer program at Washington Middle School and a school year program at Northgate Elementary.

### **Convert Temporary Labor into Permanent Positions - Budget Neutral - \$7,236/5.89 FTE**

This adjustment uses temporary position funding to expand or create a number of permanent positions, including:

- increase one radio dispatcher from half-time to full-time;
- increase two .75 gardeners to full-time;
- add one 0.5 cashier;
- add three 0.5 lifeguards;
- increase two rec attendants from .60 FTE to .80 FTE; and
- add one ground maintenance lead and one park maintenance aide in the central west district.

These changes will allow Parks to improve service delivery and ensure that Parks is complying with temporary labor policies.

# Department of Parks and Recreation

## **Use of Fund Balance**

The 2014 Adopted Budget included the use of \$1.9 million of Parks fund balance to reduce their General Fund support. The 2014 six-year financial plan planned for Parks to use an additional \$950,000 of fund balance in 2015. The 2015-2016 Proposed Budget uses the planned \$950,000 of fund balance in 2015 and restores General Fund support in full for 2016. This adjustment swaps Parks fund revenues with General Fund, so the change is reflected on the revenue side of the budget.

## **Reserve Combined Sewer Outflow Revenue**

In 2015, Seattle Public Utilities (SPU) will begin construction of a combined sewer outflow facility at Seward Park to reduce harmful wastewater overflow into Lake Washington. Ultimately, this facility will be completely underground, however Seward Park will be disrupted during construction. Parks will receive at least \$600,000 from SPU in permit fees for this use. The proposed budget reserves these funds for future costs related to Parks use of SPU properties. There is no current appropriation associated with this adjustment, the change can be seen on the revenue side of the proposed budget and reserved in the six-year financial plan.

## **Adjust Lifelong Learning Budget to Reflect Program Changes - (\$75,740)**

Parks has traditionally employed senior interns as temporary employees through the Senior Community Service Employment Program, a federal program funded through the State. In 2013, the Washington State Department of Social and Health Services audited Parks this Title V program. In reviewing the findings, Parks determined a better approach to meet the Title V program requirement was to partner with the YMCA to place their senior interns in assignments within the Seattle Parks and Recreation system. This adjustment reduces revenues and appropriations to align the budget with this change.

## **Sprint Telecom Permit Revenue/Planning for Community Centers and Athletic Fields - \$150,000**

In 2014, Parks finalized the renewal of an existing agreement with Sprint for the use of Parks' right of way under the Burke Gilman Trail for fiber optic cable. Parks' initial estimate, included in the 2014 Adopted Budget, was \$250,000. The final negotiated amount is \$400,000 annually. In 2015, the proposed budget adds \$150,000 to reflect this revenue. This increase in revenue will be used to develop a strategic plan for community centers and to update the Joint Athletic Field Development Plan (this is a plan developed jointly with the Seattle Public Schools).

## **Add Two Part-Time Event Schedulers - \$104,845/1.25 FTE**

Over the past several years, Parks has experienced an increase in demand for scheduled Parks facilities, including shelter-houses, athletic fields and boat houses. This addition of two part-time positions will ensure that Parks is able to provide timely customer service to groups and individuals wishing to rent Parks facilities. These positions are supported by existing revenues from scheduled facilities.

## **Add Planning & Development Staff - \$74,799/.75 FTE**

This adjustment adds a part-time research and evaluation assistant and increases a part-time manager to full time. These changes will address a shortage of management and technical support in the construction management unit which works on capital projects. These increases are backed by capital project revenues.

## **Create a New Regional Parks and Strategic Outreach Division**

The proposed budget creates a new budget control level (BCL) for the Regional Parks and Strategic Outreach Division. This new division, established in 2014, manages ongoing relationships with community groups, advocates and other parties interested in the development and operation of regional parks such as Magnuson, Discovery, Gas Works, Lincoln, Seward, Green Lake, Alki and Myrtle Edwards. The Policy and Leadership BCL

# Department of Parks and Recreation

transfers certain management, administrative and permitting functions to this BCL to better align services and resources.

## **Combine two Part-time Positions into one Full-time Position**

This adjustment eliminates two part-time custodial positions and creates one full-time utility laborer position. Combining these two half-time positions will make the position easier to fill and retain. The position will be shared by the tennis center and the horticulture headquarters.

## **Use of Parks' Registration System (CLASS) by Office of Arts and Culture - \$20,000**

In the 2013 Adopted Budget, The Langston Hughes Center for Performing Arts was transferred from Parks to the Office of Arts and Culture. Arts continues to use Parks CLASS registration system for booking at Langston Hughes. Beginning in 2015, Arts will provide \$20,000 to Parks for the use of CLASS. Parks will use those funds for temporary labor to support program registration and event booking services.

## **Minimum Wage Adjustment - \$45,000**

In 2014, the City of Seattle adopted a minimum wage ordinance which increases the minimum wage over several years to \$15 an hour. This adjustment provides general fund to increase wages for Seattle Conservation Corps employees to the 2015 minimum wage as required by the ordinance. The budget reserves additional funds in Finance General for the 2016 step.

## **Proposed Seattle Park District Programs**

### **Add Funding for Performance Monitoring and Strategic Management - \$439,335/4.00 FTE**

Seattle Park District Program - Performance Monitoring and Strategic Management. This change adds funds for systems to ensure accountability and responsiveness in the department. In 2015, the budget includes funding for a full-time principal accountant in the Department of Finance and Administrative Services who will work with Parks to track and account for the park district funds; one-time consultant funds of \$200,000 to identify performance measures, cost efficiencies and process improvements; and six months of operations for 4.0 FTEs in Parks to provide technical services including information technology, process analysis, human resources and accounting. In 2016, \$100,000 will fund a contract for third party oversight of the park district services.

### **Fund Major Maintenance Backlog and Asset Management - \$1,492,510/5.45 FTE**

Seattle Park District Program. This investment will help reduce the major maintenance backlog, develop and invest in an asset-management system and address encroachments on Parks property. In 2015, the park district spending plan:

- adds 5.45 FTEs and funds for nine months of operations;
- funds the development of the asset management system (this work will be completed in 2016); and
- adds capital funds to the CIP totaling \$843,291 in 2015 and \$16,861,863 in 2016.

### **Increase Preventive Maintenance - \$844,722/11.75 FTE**

Seattle Park District Program - This increase will create a night maintenance team comprised of skilled trades (carpenters, electricians and plumbers) to perform ongoing maintenance while facilities are not in use. Using a night crew to do preventive maintenance will reduce the number of closures of facilities for maintenance, thus minimizing public impact while still making these important repairs. This item adds 11.75 FTEs with funding for six months of operations in 2015 and full year funding in 2016.

# Department of Parks and Recreation

## **Increase Funding for Park Maintenance and Upkeep - \$1,439,432/17.56 FTE**

Seattle Park District Program - Provide Clean, Safe, Welcoming Parks. This initiative adds staff and funding to:

- increase park maintenance to ensure parks and comfort stations are clean, safe and well maintained;
- protect the long-term health of trees by adding a third tree crew to reduce the interval between tree maintenance; and
- add resources for the Seattle Conservation Corps to do maintenance and small construction projects.

The 2015 investment will add FTE authority and funding for vehicles and nine months of operating costs. Full funding will begin in 2016.

## **Increase Support to the Green Seattle Partnership - \$99,680**

Seattle Park District Program - Saving our City Forests. The Green Seattle Partnership is a public/private collaborative effort to restore and maintain Seattle's urban forests. This funding will help the Partnership achieve its goal of restoring 2,500 forested acres by 2025 by adding a new crew dedicated to forest restoration. In 2015, bridge loan funding will purchase vehicles for the crew and increase the capital budget for this program. Full funding of operations will begin in 2016

## **Add Two Park Rangers and Funding for Animal Control - \$30,000**

Seattle Park District Program - Make Parks Safer. This proposal adds two park rangers and funding for increased animal control services in parks. The animal control services will focus on enforcing leash laws in parks. Bridge loan funding in 2015 will be used to purchase a vehicle for the rangers. Full funding and implementation will begin in 2016.

## **Develop an Off Leash Area Strategic Plan - \$103,819**

Seattle Park District Program - Improve Off Leash Areas. In 2015, this adds funds to develop a strategic plan for off leash areas. The strategic plan will include an assessment of the condition and needs of current sites, identify future funding sources for capital improvements and develop policies around future acquisition of new off leash areas. In 2016, this funding will be used for maintenance and enhancement of existing sites.

## **Increase Funding for Community Centers - \$1,301,689/12.25 FTE**

Seattle Park District Program - Restore Community Center Hours. This item increases staffing levels to support the current operating hours in the geographic based tiered (GEO) model for community centers. In 2012, Parks implemented a the new GEO model which grouped community centers into geographic areas and determined the open hours each community center would have based on its location and relative usage. Parks has been unable to fully staff the model with existing resources. This adjustment adds 3.0 FTE for custodial services to improve the cleanliness of community centers, a half-time position to support scholarship programs, five programming staff (one in each GEO area) to increase recreation programs, 2.0 FTE for front desk staff to improve customer service and 1.75 FTE supervisors to improve operational effectiveness. This initiative also allocates \$400,000 for recreation scholarships to reduce barriers to participation by low-income community members.

## **Fund Outreach Efforts to Underserved Communities - \$130,105**

Seattle Park District Program - Recreation Opportunities for All. This initiative will fund partnerships with organizations that represent underserved populations with the goal of developing and providing culturally relevant recreation programs to these community members. In 2015, the funding will support non-profit organizations who work with those populations to improve connections between Parks and the communities they serve.



# Department of Parks and Recreation

## **Improve and Expand Teen Programs - \$135,587/1.00 FTE**

Seattle Park District Program - Better Programs for Young People. This change adds one manager 1 and one recreation program specialist to improve and expand teen recreation, academic and enrichment programs at community centers, teen life centers and community learning centers.

## **Expand Recreation Services for Older Adults - \$262,000/2.00 FTE**

Seattle Park District Program - More Programs for Older Adults. This initiative expands recreation services for adults age 50 and above. Examples of programs that may be expanded include the Healthy Parks program which offers a wide range of classes, trips, and other activities to all communities; the Food and Fitness program currently serving immigrant and refugee communities; and a new program for people with dementia. This program is fully funded in both 2015 and 2016.

## **Improve and Expand Programs for People with Disabilities - \$166,001/1.00 FTE**

Seattle Park District Program - Meeting the Needs of People with Disabilities. This item adds funding for an additional session of summer camp for youth with disabilities (currently three sessions). It also funds other services for people with disabilities to remove barriers to participants, including sign language interpreters at swim classes, wheelchair lacrosse equipment and wheelchair lifts for swimming pools. This program is fully funded in 2015 and 2016.

## **Fund the Get Moving Initiative - \$76,643/1.00 FTE**

Seattle Park District Program - Get Moving. This adds one recreation program coordinator and funding to build partnerships with community based programs that encourage exercise and fight obesity. In 2015, the proposed budget funds this program for six months and provides for one-time vehicle costs. In 2016, the program is fully funded with approximately \$100,000 going to partnerships and programs

## **Invest in Connecting Parks to Greenways**

Seattle Parks District Program - Activating and Connecting Greenways. A 'greenway' is a residential street that acts as a 'connector' for bikes and pedestrians to move between parks, schools and neighborhood businesses. They often parallel busier arterials and provide a safer option for carless travel. This adjustment adds a staff member to coordinate with SDOT to ensure that Parks and community interests are integrated into new greenway development. Parks Capital Improvement Program also includes investments to improve access to parks from greenways and create walking loops in parks that link with greenways. Funding for this program does not begin until 2016.

## **Create Urban Parks Partnership - \$125,000/1.00 FTE**

Seattle Park District Program. The Urban Parks Partnership will work to enhance downtown parks operations by strengthening activation programs such as concerts, festivals and park concierge services. Additionally, Parks will use funds to begin researching and assessing the appropriateness of the 'conservancy' operations model for Seattle's city center parks. Parks will examine various different models for park management and activation including partnership opportunities, permitting rules and new programming initiatives at center city parks.

## **Aquarium Maintenance and Support - \$300,000**

Seattle Park District - Aquarium Major Maintenance. The Seattle Aquarium is owned by the City and operated by the Seattle Aquarium Society. In 2015, the City will begin replacement of the seawall in front of the aquarium. The park district plan includes \$300,000 in 2015 and \$1 million in 2016 for capital maintenance projects at the aquarium. This item includes the capital park district funds on the operating side instead of in the CIP to provide the aquarium with flexibility to use these funds to offset any revenue shortfalls caused by the seawall

# Department of Parks and Recreation

replacement. Support for the Woodland Park Zoo is in the CIP.

## **Increase Public Art in Parks**

Seattle Park District Program - Put Art in the Parks. This program adds grant funding and a recreation leader to administer the funding. Parks will partner with the Office of Arts and Culture to distribute up to \$175,000 annually for cultural and creative activities, events and installations in underserved areas of the city. Potential projects include community celebrations, art installations and art classes. This program does not begin until 2016.

## **Upgrade the Recreation Registration System (CLASS)**

Seattle Park District Program - Customer Service and Technology. This increase upgrades Parks' outdated CLASS recreation registration system. The system performs program registration, facility booking, point-of-sale, financial management and payment processing. Parks' intent is to fully upgrade the system to improve the customer experience and make it possible to use mobile devices to register for recreation programs and facilities. Funding for this program begins in 2016.

## **Transition Year Funding Payback**

State law requires that all new tax districts have their boundaries established by August 1 of the year preceding the first year of tax collection. Because the primary election did not occur until August 5, 2014, after the state deadline, the park district will not collect revenues until 2016. To fund a ramp-up year for the park district, the City will provide the park district a \$10 million loan for 2015. The park district will pay back the loan over eight years, beginning in 2016.

## **Proposed Technical Changes**

### **Citywide Training and Travel Reallocation - (\$62,550)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### **Technical Adjustments - (\$701,739)/(11.50) FTE**

Technical adjustments include departmental and City-wide non-programmatic adjustments that do not represent fundamental changes in Parks' service delivery. Parks adjusts revenue and expenses budgets between or within budget control levels (BCLs) to better reflect actual spending patterns. The technical adjustments also include transferring lines of business to different BCLs to more accurately represent where program dollars are being spent.

These technical adjustments include:

- Moving the Japanese Garden to the Natural Resources Management BCL.
- Zeroing out the Aquarium BCL to reflect the transition of management to the Seattle Aquarium Society beginning in 2015. The aquarium will continue to receive capital support from the City. Aligning budgeted salaries in BCLs with actual salary amounts. Realigning actual expenses with actual revenues and adding temporary labor funding to support building rentals and swimming lessons.
- Increasing appropriation and revenues for maintenance related to improvements made by Seattle Public Utilities during the installation of a new storm water tank at Washington Park.

## Department of Parks and Recreation

- Reducing appropriations and revenues for Camp Long to reflect actual usage.
- Adjusting revenues from Seattle Public Utilities for the Clean Cities Program.

### **Final Citywide Adjustments for Standard Cost Changes - \$1,720,560**

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."

# Department of Parks and Recreation

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Environmental Learning and Programs Budget Control Level	K430A	1,401,453	1,483,218	1,115,220	1,131,714
Facility and Structure Maintenance Budget Control Level	K320A	14,743,829	15,357,315	16,878,433	17,969,271
Finance and Administration Budget Control Level	K390A	8,108,078	8,427,173	10,319,498	12,429,737
Golf Budget Control Level	K400A	9,569,270	10,237,754	11,560,548	11,904,448
Judgment and Claims Budget Control Level	K380A	545,903	652,212	386,820	710,693
Natural Resources Management Budget Control Level	K430B	6,947,722	7,320,744	8,572,466	9,210,151
Park Cleaning, Landscaping, and Restoration Budget Control Level	K320B	29,214,283	30,810,539	31,962,458	32,665,281
Planning, Development, and Acquisition Budget Control Level	K370C	5,413,231	6,194,904	6,926,736	6,969,790
Policy Direction and Leadership Budget Control Level	K390B	14,869,567	7,575,850	4,009,989	4,115,167
Recreation Facilities and Programs Budget Control Level	K310D	23,485,835	23,918,339	27,580,921	28,686,044
Regional Parks and Strategic Outreach Budget Control Level	K440A	0	0	4,399,510	5,348,504
Seattle Aquarium Budget Control Level	K350A	2,953,111	3,227,035	2,588,444	3,391,438
Seattle Conservation Corps Budget Control Level	K320C	3,272,638	4,021,319	4,123,826	4,171,356
Swimming, Boating, and Aquatics Budget Control Level	K310C	8,459,753	9,285,229	9,686,846	9,821,934
Woodland Park Zoo Budget Control Level	K350B	6,728,307	6,820,029	6,963,249	7,123,404
<b>Department Total</b>		<b>135,712,981</b>	<b>135,331,660</b>	<b>147,074,964</b>	<b>155,648,932</b>
<b>Department Full-time Equivalents Total*</b>		<b>854.07</b>	<b>877.45</b>	<b>933.35</b>	<b>944.35</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.

# Department of Parks and Recreation

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
441710	Sales of Merchandise	80,568	24,884	24,884	24,884
441990	Miscellaneous Charges and Fees	311,085	259,026	259,026	259,026
443870	Resource Recover Revenues	6,426,605	5,990,952	5,904,983	5,927,976
447300	Recreational Activity Fees	9,915,926	10,265,471	12,250,943	12,612,943
447350	Recreation Shared Revenues - ARC	468,944	831,365	851,605	851,605
447450	Recreation admission fees	2,187,084	2,198,254	2,128,256	2,128,256
447500	Exhibit Admission Fees	30,968	378,972	378,972	378,972
447550	Athletic Facility Fees	2,818,060	2,668,337	2,752,568	2,752,568
447600	Program Fees	3,087,727	2,721,752	2,846,153	2,846,153
462300	Parking Fees	44,419	104,792	104,792	104,792
469990	Miscellaneous Revenue	188,648	125,248	125,360	145,033
543970	Charges to Other City Departments	1,617,043	330,926	338,986	338,986
569990	Miscellaneous Revenue	35,968	75,740	0	0
	<b>Total Charges for Services</b>	<b>27,213,044</b>	<b>25,975,719</b>	<b>27,966,528</b>	<b>28,371,194</b>
587001	General Subfund Support	84,632,330	88,977,317	93,320,666	96,470,347
	<b>Total General Subfund Support</b>	<b>84,632,330</b>	<b>88,977,317</b>	<b>93,320,666</b>	<b>96,470,347</b>
433010	Federal Grants	0	0	0	0
434010	State Grants	33,795	0	0	0
439090	Private Contributions	208,354	452,400	452,400	452,400
	<b>Total Intergovernmental</b>	<b>242,149</b>	<b>452,400</b>	<b>452,400</b>	<b>452,400</b>
462400	ST Space Facilities Rentals	4,464,476	4,958,000	5,179,359	5,179,359
462500	LT Space/Facilities Leases	578,799	698,741	698,741	698,741
462800	Concession Proceeds	42,962	80,000	80,000	80,000
462900	Rents and Use Charges	381,361	412,233	1,162,235	412,235
469100	Salvage Sales	24,111	0	0	0
469400	Judgments & Settlements	22,637	0	0	0
469970	Telephone Commission Revenue	316	1,300	1,300	1,300
499999	Miscellaneous Revenue	0	0	0	0
562500	Interfund Building/Other Space Rental	92,000	72,000	72,000	72,000
562900	Interfund Other Rent and Use	230,174	883,170	255,000	255,000
587900	Seattle Park District	0	0	7,511,398	13,613,159
	<b>Total Miscellaneous Revenue</b>	<b>5,836,835</b>	<b>7,105,444</b>	<b>14,960,033</b>	<b>20,311,794</b>
587900	Operating Transfer in 12 LTGO	5,850,000	0	0	0
587900	Transfer from Donations Fund	0	0	0	0
587900	Transfers from CRS & Parks Levy	7,728,359	10,861,498	9,931,227	9,949,087

## Department of Parks and Recreation

<b>Total Transfer City Funds</b>		<b>13,578,359</b>	<b>10,861,498</b>	<b>9,931,227</b>	<b>9,949,087</b>
<b>Total Revenues</b>		<b>131,502,717</b>	<b>133,372,378</b>	<b>146,630,854</b>	<b>155,554,822</b>
379100	Use of Fund Balance	4,210,264	1,959,282	444,110	94,110
<b>Total Use of Fund Balance</b>		<b>4,210,264</b>	<b>1,959,282</b>	<b>444,110</b>	<b>94,110</b>
<b>Total Resources</b>		<b>135,712,981</b>	<b>135,331,660</b>	<b>147,074,964</b>	<b>155,648,932</b>

# Department of Parks and Recreation

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

### Environmental Learning and Programs Budget Control Level

The purpose of the Environmental Learning and Programs Budget Control Level is to deliver and manage environmental stewardship programs and the City's environmental education centers at Discovery Park, Carkeek Park, Seward Park, and Camp Long. The programs are designed to encourage Seattle residents to take actions that respect the rights of all living things and environments, and to contribute to healthy and livable communities.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Environmental Learning and Programs	1,401,453	1,483,218	1,115,220	1,131,714
<b>Total</b>	<b>1,401,453</b>	<b>1,483,218</b>	<b>1,115,220</b>	<b>1,131,714</b>
Full-time Equivalents Total*	14.77	14.77	11.10	11.10

\* 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.

### Facility and Structure Maintenance Budget Control Level

The purpose of the Facility and Structure Maintenance Budget Control Level is to repair and maintain park buildings and infrastructure so that park users can have safe, structurally sound, and attractive parks and recreational facilities.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Facility and Structure Maintenance	14,743,829	15,357,315	16,878,433	17,969,271
<b>Total</b>	<b>14,743,829</b>	<b>15,357,315</b>	<b>16,878,433</b>	<b>17,969,271</b>
Full-time Equivalents Total*	110.56	115.56	131.05	133.05

\* 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.

### Finance and Administration Budget Control Level

The purpose of the Finance and Administration Budget Control Level is to provide the financial, technological, and business development support for the Department.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Finance and Administration	8,108,078	8,427,173	10,319,498	12,429,737
<b>Total</b>	<b>8,108,078</b>	<b>8,427,173</b>	<b>10,319,498</b>	<b>12,429,737</b>
Full-time Equivalents Total*	43.00	43.00	43.00	44.00

\* 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.

# Department of Parks and Recreation

## Golf Budget Control Level

The purpose of the Golf Budget Control Level is to manage the City's four golf courses at Jackson, Jefferson, West Seattle, and Interbay to provide top-quality public golf courses that maximize earned revenues.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Golf	9,569,270	10,237,754	11,560,548	11,904,448
<b>Total</b>	<b>9,569,270</b>	<b>10,237,754</b>	<b>11,560,548</b>	<b>11,904,448</b>
Full-time Equivalents Total*	24.00	24.00	24.00	24.00

\* 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.

## Judgment and Claims Budget Control Level

The Judgment and Claims Budget Control Level pays for judgments, settlements, claims, and other eligible expenses associated with legal claims and suits against the City. Premiums are based on average percentage of Judgment/Claims expenses incurred by the Department over the previous five years.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Judgment and Claims	545,903	652,212	386,820	710,693
<b>Total</b>	<b>545,903</b>	<b>652,212</b>	<b>386,820</b>	<b>710,693</b>

## Natural Resources Management Budget Control Level

The purpose of the Natural Resources Management Budget Control Level is to provide centralized management for the living assets of the Department of Parks and Recreation. Direct management responsibilities include greenhouses, nurseries, the Volunteer Park Conservatory, landscape and urban forest restoration programs, sport field turf management, water conservation programs, pesticide reduction and wildlife management, and heavy equipment support for departmental operations and capital projects.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Natural Resources Management	6,947,722	7,320,744	8,572,466	9,210,151
<b>Total</b>	<b>6,947,722</b>	<b>7,320,744</b>	<b>8,572,466</b>	<b>9,210,151</b>
Full-time Equivalents Total*	56.74	59.74	69.91	74.91

\* 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.



# Department of Parks and Recreation

## Park Cleaning, Landscaping, and Restoration Budget Control Level

The purpose of the Park Cleaning, Landscaping, and Restoration Budget Control Level is to provide custodial, landscape, and forest maintenance and restoration services.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Park Cleaning, Landscaping, and Restoration	29,214,283	30,810,539	31,962,458	32,665,281
<b>Total</b>	<b>29,214,283</b>	<b>30,810,539</b>	<b>31,962,458</b>	<b>32,665,281</b>
Full-time Equivalents Total*	222.91	234.04	243.10	243.10

\* 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.

## Planning, Development, and Acquisition Budget Control Level

The purpose of the Planning, Development, and Acquisition Budget Control Level (BCL) is to acquire, plan, design, and develop new park facilities, and make improvements to existing park facilities to benefit the public. This effort includes providing engineering and other technical services to solve maintenance and operational problems. This BCL also preserves open spaces through a combination of direct purchases, transfers, and consolidations of City-owned lands and resolution of property encroachment issues.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Planning, Development, and Acquisition	5,413,231	6,194,904	6,926,736	6,969,790
<b>Total</b>	<b>5,413,231</b>	<b>6,194,904</b>	<b>6,926,736</b>	<b>6,969,790</b>
Full-time Equivalents Total*	41.65	42.65	47.85	47.85

\* 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.

## Policy Direction and Leadership Budget Control Level

The purpose of the Policy Direction and Leadership Budget Control Level is to provide policy guidance within the Department and outreach to the community on policies that have the goal of enabling the Department to offer outstanding parks and recreation opportunities to Seattle residents and our guests. It also provides leadership in establishing new partnerships or strengthening existing ones in order expand recreation services.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Policy Direction and Leadership	14,869,567	7,575,850	4,009,989	4,115,167
<b>Total</b>	<b>14,869,567</b>	<b>7,575,850</b>	<b>4,009,989</b>	<b>4,115,167</b>
Full-time Equivalents Total*	41.25	42.75	29.50	29.50

\* 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.

# Department of Parks and Recreation

## Recreation Facilities and Programs Budget Control Level

The purpose of the Recreation Facilities and Programs Budget Control Level is to manage and staff the City's neighborhood community centers and Citywide recreation facilities and programs, which allow Seattle residents to enjoy a variety of social, athletic, cultural, and recreational activities.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Recreation Facilities and Programs	23,485,835	23,918,339	27,580,921	28,686,044
<b>Total</b>	<b>23,485,835</b>	<b>23,918,339</b>	<b>27,580,921</b>	<b>28,686,044</b>
Full-time Equivalents Total*	185.07	189.57	210.32	211.32

\* 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.

## Regional Parks and Strategic Outreach Budget Control Level

The purpose of the Regional Parks and Strategic Outreach Division Budget Control Level (BCL) is to provide centralized management for Seattle Parks and Recreation's regional parks such as Magnuson, Discovery, Gas Works, Lincoln, Seward, Green Lake, Alki, and Myrtle Edwards and major partners such as the golf program operator, Woodland Park Zoological Society, Seattle Aquarium Society, Seattle Public Schools, Friends of the Waterfront, and the Olympic Sculpture Park.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Regional Parks and Strategic Outreach	0	0	4,399,510	5,348,504
<b>Total</b>	<b>0</b>	<b>0</b>	<b>4,399,510</b>	<b>5,348,504</b>
Full-time Equivalents Total*	0.00	0.00	20.50	22.50

\* 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.

## Seattle Aquarium Budget Control Level

The purpose of the Seattle Aquarium Budget Control Level is to provide exhibits and environmental educational opportunities with the goal of expanding knowledge of, inspiring interest in, and encouraging stewardship of the aquatic wildlife and habitats of Puget Sound and the Pacific Northwest.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Seattle Aquarium	2,953,111	3,227,035	2,588,444	3,391,438
<b>Total</b>	<b>2,953,111</b>	<b>3,227,035</b>	<b>2,588,444</b>	<b>3,391,438</b>
Full-time Equivalents Total*	38.50	36.50	25.00	25.00

\* 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.

# Department of Parks and Recreation

## Seattle Conservation Corps Budget Control Level

The purpose of the Seattle Conservation Corps Budget Control Level is to provide training, counseling, and employment to homeless and unemployed people with the goal that they acquire skills and experience leading to long-term employment and stability.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Seattle Conservation Corps	3,272,638	4,021,319	4,123,826	4,171,356
<b>Total</b>	<b>3,272,638</b>	<b>4,021,319</b>	<b>4,123,826</b>	<b>4,171,356</b>
Full-time Equivalents Total*	18.55	18.55	18.55	18.55

\* 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.

## Swimming, Boating, and Aquatics Budget Control Level

The purpose of the Swimming, Boating, and Aquatics Budget Control Level is to provide a variety of structured and unstructured water-related programs and classes so participants can enjoy and develop skills in a range of aquatic activities.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Swimming, Boating, and Aquatics	8,459,753	9,285,229	9,686,846	9,821,934
<b>Total</b>	<b>8,459,753</b>	<b>9,285,229</b>	<b>9,686,846</b>	<b>9,821,934</b>
Full-time Equivalents Total*	57.07	56.32	59.47	59.47

\* 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.

## Woodland Park Zoo Budget Control Level

The purpose of the Woodland Park Zoo Budget Control Level is to provide funds to contract with the non-profit Woodland Park Zoological Society to operate and manage the Woodland Park Zoo. This BCL includes the City's support for Zoo operations. The purpose of the Zoo is to provide care for animals and offer exhibits, educational programs, and visitor amenities so Seattle residents and visitors have the opportunity to enjoy and learn about animals and wildlife conservation.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Woodland Park Zoo	6,728,307	6,820,029	6,963,249	7,123,404
<b>Total</b>	<b>6,728,307</b>	<b>6,820,029</b>	<b>6,963,249</b>	<b>7,123,404</b>

# Department of Parks and Recreation

## Parks and Recreation Fund Table

### Park and Recreation Fund (10200)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>8,479,404</b>	<b>5,090,422</b>	<b>4,269,140</b>	<b>2,331,281</b>	<b>1,887,171</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	131,502,717	133,372,378	133,564,800	146,630,854	155,554,822
Less: Actual and Budgeted Expenditures	135,712,981	135,331,660	135,502,659	147,074,964	155,648,932
<b>Ending Fund Balance</b>	<b>4,269,140</b>	<b>3,131,140</b>	<b>2,331,281</b>	<b>1,887,171</b>	<b>1,793,061</b>
Ongoing Reserves	1,911,000	1,503,000	1,517,000	1,246,000	1,159,000
Planning Reserve		105,000		579,000	1,888,000
<b>Total Reserves</b>	<b>1,911,000</b>	<b>1,608,000</b>	<b>1,517,000</b>	<b>1,825,000</b>	<b>3,047,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>2,358,140</b>	<b>1,523,140</b>	<b>814,281</b>	<b>62,171</b>	<b>-1,253,939</b>

# Department of Parks and Recreation

## Capital Improvement Program Highlights

The 2015 Proposed Capital Improvement Program (CIP) includes \$21 million from a wide variety of funding sources: \$1.7 million from the 2008 Parks Levy; \$11.8 million in Real Estate Excise Tax (REET) revenue; \$1.9 million from the Unrestricted Cumulative Reserve Subfund; \$1.2 million in federal Community Development Block Grant Funds; \$1.4 million from the 2013 King County Parks Levy; and \$2.5 million from the newly created Seattle Park District.

The department's 2015 Proposed CIP maintains a strong commitment to asset preservation. As such, the projects proposed for discretionary REET funding are prioritized consistent with Parks' asset management criteria. The \$7 million of REET funding in 2015 remaining after debt service (\$2.4 million), aquarium maintenance commitments (\$1.1 million), and American with Disabilities Act (ADA) improvements (\$1 million in REET and \$400,000 from the Federal Community Development Block Grant) support some of the department's ongoing major maintenance programs (e.g., Pavement Restoration, Landscape Replacement and Forest Restoration) along with two major maintenance projects: Crew Quarters Replacement (Magnuson Park) and Pratt Park Water Feature Renovation. Major maintenance projects, such as environmental remediation, landscape and forest restoration, irrigation system repair, pavement restoration, and replacing major roof and HVAC systems, address basic infrastructure needs across the Parks system. It also provides \$1 million for capital maintenance at Bell Harbor Marina. In 2016, the CIP includes an additional \$1.5 million of REET for an algae reduction treatment of Green Lake.

While retaining the previous commitment to provide \$4 million for moorage improvements at Lake Washington marina facilities, the CIP transfers the 2015 allocation (\$2 million) to 2016 as the Project Advisory Team process with the community is still underway and the RFP process for a concessionaire has not yet begun. This \$2 million of funding in 2016 is in addition to the \$2 million that was included in the 2014 Adopted CIP Budget (for a total of \$4 million).

The most notable change in the 2015-2016 CIP is the addition of the Seattle Park District capital items. Seattle voters approved the creation of the park district in August of 2014. However, because the election occurred after the state's deadline for creating new taxing districts, the park district will not collect revenues until January 1, 2016. In 2015, the park district will fund select programs through an intergovernmental loan from the City. Loan proceeds will add \$2.5 million to the CIP in 2015. In 2016, when the district is collecting revenues, it will add \$34 million to the CIP. In 2015, the park district investment areas are:

- Major Maintenance (\$843,000): This funding will begin to address Parks' major maintenance backlog which currently is estimated at \$267 million. Examples of major maintenance include roof replacement, electrical repairs, play area replacement and trail restoration. In 2016, this funding will increase to \$16.8 million.
- Green Seattle Partnership - City Forest Restoration (\$353,000): These restoration dollars will help the Green Seattle Partnership meet its goal of restoring 2,500 acres of forest by 2025. In 2016, this funding will increase to \$2.2 million, nearly doubling the total City investment in this program to \$4.2 million.
- Community Center Rehabilitation and Development (\$700,000): This initiative will fund dedicated major maintenance and upgrades for community centers. In 2016, this funding will increase to \$4.3 million
- Zoo Major Maintenance (\$500,000): This funds major maintenance at the City-owned, non-profit operated Woodland Park Zoo. Maintenance projects include seismic improvements, roof replacements and electrical repairs. In 2016, this funding will increase to \$1.8 million.
- Aquarium Major Maintenance: These funds are included in the Parks operating budget, rather than CIP budget.
- P-Patch Rejuvenation (\$100,000): This program funds the renewal of existing P-Patch gardens, updates aging garden infrastructure and increases accessibility. In 2016, this funding increases to \$200,000.

# Department of Parks and Recreation

## Capital Improvement Program Appropriation

Budget Control Level	2015 Proposed	2016 Proposed
<b>1999 Community Center Improvements: K72654</b>		
1999 Seattle Center and Community Center Levy Fund	200,000	0
<b>Subtotal</b>	<b>200,000</b>	<b>0</b>
<b>2008 Parks Levy- Forest &amp; Stream Restoration: K720030</b>		
2008 Parks Levy Fund	427,000	0
<b>Subtotal</b>	<b>427,000</b>	<b>0</b>
<b>2008 Parks Levy- Green Space Acquisition: K720011</b>		
2008 Parks Levy Fund	600,000	0
<b>Subtotal</b>	<b>600,000</b>	<b>0</b>
<b>Ballfields/Athletic Courts/Play Areas: K72445</b>		
2013 King County Parks Levy	1,005,000	1,000,000
Cumulative Reserve Subfund - REET I Subaccount (00163)	321,000	0
Cumulative Reserve Subfund - REET II Subaccount (00161)	0	150,000
<b>Subtotal</b>	<b>1,326,000</b>	<b>1,150,000</b>
<b>Building Component Renovations: K72444</b>		
2013 King County Parks Levy	399,000	660,000
Community Development Block Grant Fund	400,000	0
Cumulative Reserve Subfund - REET I Subaccount (00163)	2,745,000	0
Cumulative Reserve Subfund - REET II Subaccount (00161)	0	600,000
Cumulative Reserve Subfund - Unrestricted Subaccount (00164)	140,000	140,000
<b>Subtotal</b>	<b>3,684,000</b>	<b>1,400,000</b>
<b>Building For The Future - CIP: K720302</b>		
2016 Multipurpose LTGO Bond Fund	0	6,000,000
Parks Capital Fund	0	8,798,000
<b>Subtotal</b>	<b>0</b>	<b>14,798,000</b>
<b>Citywide and Neighborhood Projects: K72449</b>		
Cumulative Reserve Subfund - REET I Subaccount (00163)	1,030,000	0
Cumulative Reserve Subfund - REET II Subaccount (00161)	158,000	1,030,000
<b>Subtotal</b>	<b>1,188,000</b>	<b>1,030,000</b>

# Department of Parks and Recreation

**Debt Service and Contract Obligation: K72440**

Cumulative Reserve Subfund - REET I Subaccount (00163)	1,080,000	805,000
Cumulative Reserve Subfund - REET II Subaccount (00161)	1,617,000	1,961,000
Cumulative Reserve Subfund - Unrestricted Subaccount (00164)	1,704,000	171,000
<b>Subtotal</b>	<b>4,401,000</b>	<b>2,937,000</b>

**Docks/Piers/Floats/Seawalls/Shorelines: K72447**

Beach Maintenance Trust Fund	12,000	25,000
Central Waterfront Improvement Fund	250,000	6,200,000
Cumulative Reserve Subfund - REET I Subaccount (00163)	1,000,000	3,000,000
Cumulative Reserve Subfund - REET II Subaccount (00161)	1,124,000	1,500,000
Cumulative Reserve Subfund - Unrestricted Subaccount (00164)	60,000	60,000
<b>Subtotal</b>	<b>2,446,000</b>	<b>10,785,000</b>

**Fix It First - CIP: K720300**

Parks Capital Fund	2,398,000	25,188,000
<b>Subtotal</b>	<b>2,398,000</b>	<b>25,188,000</b>

**Forest Restoration: K72442**

Cumulative Reserve Subfund - REET I Subaccount (00163)	1,892,000	0
Cumulative Reserve Subfund - REET II Subaccount (00161)	0	1,995,000
Cumulative Reserve Subfund - Unrestricted Subaccount (00164)	68,000	88,000
<b>Subtotal</b>	<b>1,960,000</b>	<b>2,083,000</b>

**Maintaining Parks and Facilities - CIP: K720301**

Parks Capital Fund	100,000	200,000
<b>Subtotal</b>	<b>100,000</b>	<b>200,000</b>

**Opportunity Fund: K720041**

2008 Parks Levy Fund	700,000	0
<b>Subtotal</b>	<b>700,000</b>	<b>0</b>

**Parks Infrastructure: K72441**

Community Development Block Grant Fund	808,000	808,000
Cumulative Reserve Subfund - REET I Subaccount (00163)	823,000	700,000
Cumulative Reserve Subfund - REET II Subaccount (00161)	0	100,000
<b>Subtotal</b>	<b>1,631,000</b>	<b>1,608,000</b>

<b>Total Capital Improvement Program Appropriation</b>	<b>21,061,000</b>	<b>61,179,000</b>
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# Department of Parks and Recreation



# Seattle Center

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Robert Nellams, Director

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<http://www.seattlecenter.com/>

## Department Overview

Seattle Center is home to cultural and educational organizations, sports teams, festivals, community programs (including cultural and community celebrations), and entertainment facilities. Millions of people visit the 74-acre Seattle Center campus annually. Consistently rated as one of the City's top attractions, Seattle Center is a premier urban park whose mission is to delight and inspire the human spirit, and to bring people together as a rich and varied community.

The history of Seattle Center dates back to a time well before it existed as a City department in its current form. Prior to the 1850's, the land on which Seattle Center sits was a part of a Native American trail which was later homesteaded by the David Denny family and eventually donated to the City of Seattle. In 1927, the new Civic Auditorium, now Marion Oliver McCaw Hall, and Arena were constructed with funding from a levy and a contribution from a local business owner. In 1939, a large military Armory was constructed. In 1948, the Memorial Stadium was built and the Memorial Wall was added in 1952. Finally, in 1962, the community pulled together these facilities and added new structures to host the Seattle World's Fair/Century 21 Exposition. At the conclusion of the fair, the City took ownership of most of the remaining facilities and campus grounds to create Seattle Center. Since its creation in 1963, Seattle Center has nurtured artistry and creativity by providing a home for and technical assistance to a wide variety of arts and cultural organizations. These tenants play a critical role in the arts and cultural landscape of the region.

Seattle Center is financed by a combination of tax dollars from the City's General Fund and revenue earned from commercial operations. Major sources of commercial revenues include facility rentals, parking fees, long-term leases to non-profit organizations, sponsorships, food sales and monorail fares.

Due to its heavy reliance on commercial revenues, Seattle Center confronts many of the same market factors that other businesses do. Changing consumer preferences, fluctuating demand and the many options customers have in terms of discretionary spending all influence the financial performance of Seattle Center. But Seattle Center's situation is also unique in that it must meet the simultaneous financial challenges of competition with other facilities that host events; the presence on campus of long-term, non-profit tenants; and the need to balance its public and private event offerings.

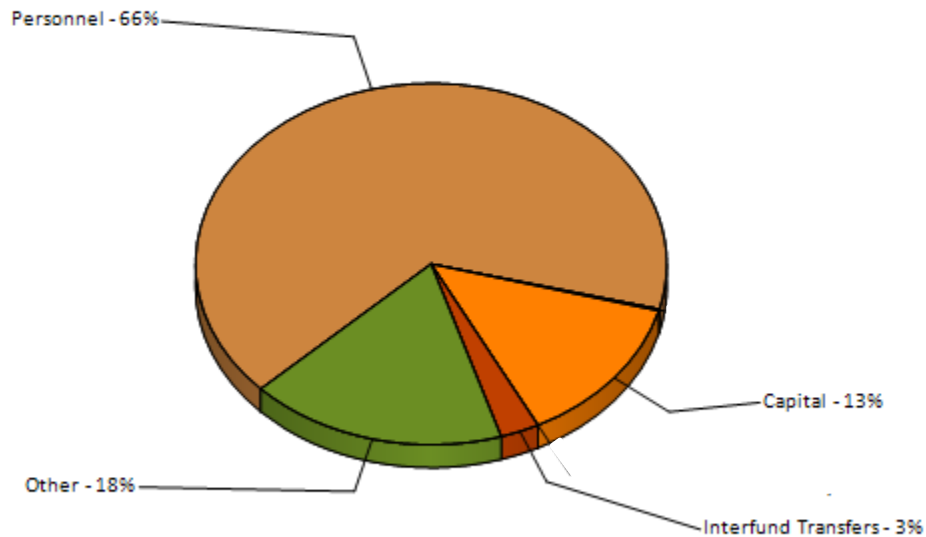
# Seattle Center

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$12,836,672	\$13,225,250	\$12,879,052	\$13,050,327
Other Funding - Operating	\$23,214,768	\$23,098,842	\$24,477,614	\$24,902,258
<b>Total Operations</b>	<b>\$36,051,440</b>	<b>\$36,324,092</b>	<b>\$37,356,666</b>	<b>\$37,952,585</b>
Other funding - Capital	\$6,032,747	\$7,119,000	\$5,723,000	\$6,020,000
<b>Total Appropriations</b>	<b>\$42,084,187</b>	<b>\$43,443,092</b>	<b>\$43,079,666</b>	<b>\$43,972,585</b>
Full-time Equivalent Total*	241.62	240.66	241.13	241.13

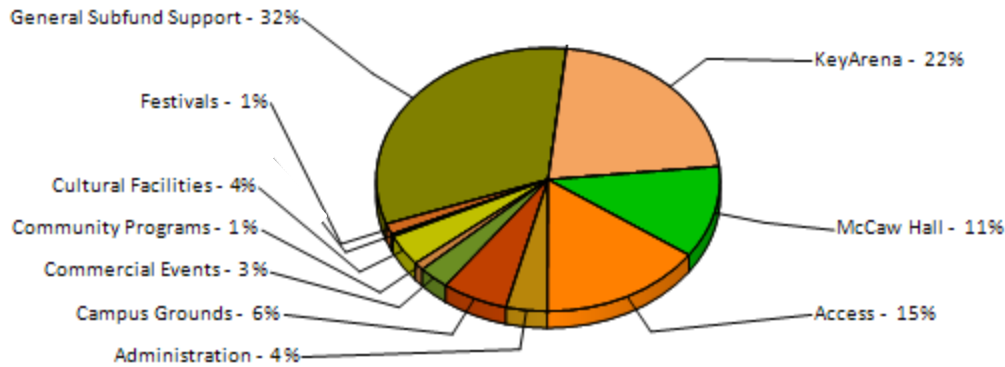
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

## 2015 Proposed Budget - Expenditure by Category



# Seattle Center

## 2015 Proposed Budget - Revenue by Category



## Budget Overview

Seattle Center is emerging from a period of budgetary retrenchment that began in the Great Recession and was exacerbated by the loss of the Seattle SuperSonics in 2008. In recent years, its focus has been on efficiencies in an attempt to align its operational costs with revenues. However, the local economy continues to improve, and Center has seen revenue increases in a number of areas including KeyArena.

KeyArena event bookings, and the profitability of those bookings, have been increasing since 2010. The venue is also hosting a broader range of events. In 2013 revenue to Seattle Center from Key Arena was about \$8.1 million, 22% of total department revenues and up 24% from 2012. Revenues have also been strong in 2014, and Seattle Center is now able to add staff to support the increase in booking.

Other areas at Seattle Center continue to thrive. McCaw Hall continues to have consistent event bookings and attendance. Its primary users, the Pacific Northwest Ballet and the Seattle Opera, continue to draw large audiences for their productions. The Armory (which was substantially remodeled in 2011-2012) is now fully leased with food vendors and has seen a significant increase in customers.

The 2015 Proposed Budget maintains funding for all other programs at Seattle Center, allowing visitors to continue to have access to a vast array of events and performances.

# Seattle Center

## Incremental Budget Changes

### Seattle Center

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 36,324,092</b>	<b>240.66</b>	<b>\$ 36,324,092</b>	<b>240.66</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 453,583	0.00	\$ 496,620	0.00
Adjustment for One-time Adds or Reductions	-\$ 116,600	-3.40	-\$ 116,600	-3.40
<b>Proposed Changes</b>				
KeyArena Staffing Needs	\$ 595,062	0.00	\$ 830,353	0.00
Restore Support Positions at KeyArena	\$ 106,921	1.50	\$ 106,922	1.50
Convert Contract Position to Permanent	-\$ 13,459	1.00	-\$ 14,401	1.00
Convert Intermittent Staff Hours to Permanent	\$ 6,761	0.87	\$ 6,773	0.87
Allow Service Contract to Expire	-\$ 34,038	0.50	-\$ 104,051	0.50
Paid Sick and Safe Leave	\$ 35,000	0.00	\$ 40,000	0.00
Playground Maintenance	\$ 48,972	0.00	\$ 47,824	0.00
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 2,505	0.00	-\$ 2,505	0.00
Final Citywide Adjustments for Standard Cost Changes	-\$ 47,123	0.00	\$ 337,558	0.00
<b>Total Incremental Changes</b>	<b>\$ 1,032,574</b>	<b>0.47</b>	<b>\$ 1,628,493</b>	<b>0.47</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 37,356,666</b>	<b>241.13</b>	<b>\$ 37,952,585</b>	<b>241.13</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### Citywide Adjustments for Standard Cost Changes - \$453,583

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.

# Seattle Center

## **Adjustment for One-time Adds or Reductions - (\$116,600)/(3.40) FTE**

This item includes budget reductions for one-time additions in the 2014 Adopted Budget, including funding of \$50,000 for the Vera Project and funding of \$87,600 for McCaw Hall reserves. It also includes the restoration of funding for a one-time budget reduction taken in 2014, which stemmed from \$21,000 in cost savings from the three-month shutdown of the International Fountain due to maintenance. Finally, it includes the abrogation of 3.4 FTE of vacant, unfunded positions. The latter change is made to better reflect Seattle Center's actual operational needs.

## **Proposed Changes**

### **KeyArena Staffing Needs - \$595,062**

This change gives Seattle Center increased appropriation authority for the compensation of staff, commensurate with its forecasted event load at KeyArena in 2015 and 2016. KeyArena hosts concerts, professional (Seattle Storm) and amateur (Seattle University men's basketball, Rat City Rollergirls) sporting events, private corporate meetings and special events. This add largely funds an increase in intermittent staff that staffs these events. Staffing events with intermittent workers gives Seattle Center the flexibility to respond to fluctuating demand or the need for specialized skills.

### **Restore Support Positions at KeyArena - \$106,921/1.50 FTE**

This change restores two cuts that were made in 2011 to positions at KeyArena. The venue has had no dedicated administrative support since a full-time position was cut that year, and this change restores that position. This change also restores a half-time event service representative position to the full-time level. To clients, event service representatives are the public face of Seattle Center, and they serve as the operational and technical liaisons with production managers after event contracts have been signed. Both of these changes are due to KeyArena's increased number of events since 2011, a trend Seattle Center forecasts to continue in 2015 and 2016.

### **Convert Contract Position to Permanent - (\$13,459)/1.00 FTE**

Seattle Center Community Programs presents free and affordable events that feature art, entertainment, culture and enrichment. For the past seven years, the development, management, artistic contracting and organizational relationships for many core programs have been fulfilled by a contractor. Because the body of work is stable and ongoing, Seattle Center believes that the work would be more appropriately performed by a City employee. This change converts the contractor into a 1.0 FTE arts program specialist.

### **Convert Intermittent Staff Hours to Permanent - \$6,761/.87 FTE**

This change converts 0.78 FTE of intermittent staff hours into an 0.87 FTE permanent administrative specialist in the Armory's Customer Service Center.

### **Allow Service Contract to Expire - (\$34,038)/.50 FTE**

Effective July 2015, Seattle Center's management agreement will expire with Levy Restaurants, a contractor that it engaged in 2011 to recruit new vendors to the Armory Food Court and manage food-court operations. Levy has recruited new vendors to all available spaces in the food court, and Seattle Center will not renew the contract. When the Levy contract lapses in June 2015, Seattle Center will restore to full time a manager 2 position that was reduced to half time in the 2013 Adopted Budget. Savings from the foregone contract expense are \$75,000 in 2015 and \$150,000 in 2016, and the expense of the position restoration is \$39,000 per year, for a net savings of \$34,000 in 2015 and \$109,000 in 2016.

# Seattle Center

## **Paid Sick and Safe Leave - \$35,000**

Seattle's Paid Sick and Safe Time (PSST) ordinance went into effect on September 1, 2012. This ordinance establishes a system of accrual and policies around the use of paid leave from work that employees, including intermittent employees, may take when they or a family member need to be absent from work due to illness or a critical safety issue. Due to its large pool of intermittent employees, Seattle Center has faced increased labor costs since the City implemented PSST, since it must ensure adequate coverage for event support. This change provides for funding for these costs.

## **Playground Maintenance - \$48,972**

This change funds maintenance of the Children At Play playground which will be completed in early 2015. This cost is supported by revenues from Center Art, LLC which operates Chihuly Garden and Glass.

## **Proposed Technical Changes**

### **Citywide Training and Travel Reallocation - (\$2,505)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### **Final Citywide Adjustments for Standard Cost Changes - (\$47,123)**

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."

# Seattle Center

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Access Budget Control Level	SC670	1,204,396	1,104,117	1,137,032	1,146,770
Administration-SC Budget Control Level	SC690	6,879,488	7,105,079	7,435,969	7,511,957
Campus Grounds Budget Control Level	SC600	11,672,036	11,875,465	12,231,618	12,337,402
Commercial Events Budget Control Level	SC640	888,538	928,531	988,854	1,025,729
Community Programs Budget Control Level	SC620	2,049,967	2,093,466	2,150,492	2,171,378
Cultural Facilities Budget Control Level	SC630	205,492	224,737	232,529	234,987
Debt Budget Control Level	SC680	134,850	126,450	126,450	126,450
Festivals Budget Control Level	SC610	1,456,650	1,480,366	1,343,926	1,357,377
Judgment and Claims Budget Control Level	SC710	588,290	702,856	0	0
KeyArena Budget Control Level	SC660	6,500,131	6,528,475	7,439,541	7,692,926
McCaw Hall Budget Control Level	SC650	4,471,602	4,154,550	4,270,255	4,347,609
<b>Department Total</b>		<b>36,051,440</b>	<b>36,324,092</b>	<b>37,356,666</b>	<b>37,952,585</b>
<b>Department Full-time Equivalents Total*</b>		<b>241.62</b>	<b>240.66</b>	<b>241.13</b>	<b>241.13</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.

# Seattle Center

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
462300	Parking	4,958,512	4,429,017	4,949,642	4,893,301
462800	Monorail	717,830	480,000	900,000	900,000
	<b>Total Access</b>	<b>5,676,342</b>	<b>4,909,017</b>	<b>5,849,642</b>	<b>5,793,301</b>
441960	Seattle Center Fund	0	100,000	45,000	45,000
462900	Administration	9,026	12,000	8,500	8,500
541490	CIP	1,127,682	1,402,522	1,420,456	1,454,184
	<b>Total Administration</b>	<b>1,136,708</b>	<b>1,514,522</b>	<b>1,473,956</b>	<b>1,507,684</b>
462500	Leases - Campus Grounds	1,211,675	1,117,207	1,392,809	1,429,310
462800	Armory Concessions	784,105	953,944	977,466	1,022,152
	<b>Total Campus Grounds</b>	<b>1,995,780</b>	<b>2,071,151</b>	<b>2,370,275</b>	<b>2,451,462</b>
462400	Campus Commercial Events	1,448,469	1,214,723	1,108,914	1,210,471
	<b>Total Commercial Events</b>	<b>1,448,469</b>	<b>1,214,723</b>	<b>1,108,914</b>	<b>1,210,471</b>
439090	Campus Sponsorships	307,347	250,000	285,000	285,000
441960	Seattle Center Productions	122,328	58,400	85,000	85,000
	<b>Total Community Programs</b>	<b>429,675</b>	<b>308,400</b>	<b>370,000</b>	<b>370,000</b>
462500	Leases - Cultural Facilities	1,375,975	1,513,899	1,469,128	1,476,885
	<b>Total Cultural Facilities</b>	<b>1,375,975</b>	<b>1,513,899</b>	<b>1,469,128</b>	<b>1,476,885</b>
462500	McCaw Hall Tenant Use Fees - Debt	67,425	63,225	59,125	62,250
587001	General Fund - McCaw Hall Debt	67,425	63,225	59,125	62,250
	<b>Total Debt</b>	<b>134,850</b>	<b>126,450</b>	<b>118,250</b>	<b>124,500</b>
441960	Festivals	723,536	793,814	517,165	530,749
	<b>Total Festivals</b>	<b>723,536</b>	<b>793,814</b>	<b>517,165</b>	<b>530,749</b>
587001	General Subfund Support	11,623,019	11,885,408	12,248,418	12,416,568
	<b>Total General Subfund Support</b>	<b>11,623,019</b>	<b>11,885,408</b>	<b>12,248,418</b>	<b>12,416,568</b>
587001	Judgment and Claims Allocation	588,291	702,856	0	0
	<b>Total Judgment and Claims Allocation</b>	<b>588,291</b>	<b>702,856</b>	<b>0</b>	<b>0</b>
441710	KeyArena Miscellaneous	394,592	630,040	530,772	616,296
441960	KeyArena Reimbursables	2,781,751	2,254,282	3,040,586	3,186,208
462400	KeyArena Premium Seating	885,418	388,130	874,439	925,009
462400	KeyArena Rent	798,645	1,510,393	1,108,857	1,225,695
462800	KeyArena Concessions	1,064,282	1,261,984	1,051,382	1,172,678
462800	KeyArena Ticketing	2,195,964	1,337,692	1,654,577	1,938,577
	<b>Total KeyArena</b>	<b>8,120,652</b>	<b>7,382,521</b>	<b>8,260,613</b>	<b>9,064,463</b>
441960	McCaw Hall Reimbursables	1,516,009	1,406,111	1,563,677	1,636,976
462400	McCaw Hall Rent	357,017	420,155	397,588	413,358
462500	McCaw Hall Tenant Use Fees	1,287,863	1,288,271	1,344,118	1,351,226



## Seattle Center

462800	McCaw Hall Catering & Concessions	284,425	270,000	271,450	285,023
462800	McCaw Hall Miscellaneous	200,469	166,585	173,269	211,896
587001	General Fund - McCaw Hall	557,950	573,759	571,509	571,509
	<b>Total McCaw Hall</b>	<b>4,203,733</b>	<b>4,124,881</b>	<b>4,321,611</b>	<b>4,469,988</b>
	<b>Total Revenues</b>	<b>37,457,030</b>	<b>36,547,642</b>	<b>38,107,972</b>	<b>39,416,071</b>
379100	Use of (Contribution To) Fund Balance	-1,405,590	-223,550	-751,306	-1,463,486
	<b>Total Use of Fund Balance</b>	<b>-1,405,590</b>	<b>-223,550</b>	<b>-751,306</b>	<b>-1,463,486</b>
	<b>Total Resources</b>	<b>36,051,440</b>	<b>36,324,092</b>	<b>37,356,666</b>	<b>37,952,585</b>

# Seattle Center

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

### Access Budget Control Level

The purpose of the Access Budget Control Level is to provide the services needed to assist visitors in coming to and traveling from the campus, while reducing congestion in adjoining neighborhoods. Program services include operating parking services, maintaining parking garages, managing the Seattle Center Monorail, and encouraging use of alternate modes of transportation.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Access	1,204,396	1,104,117	1,137,032	1,146,770
<b>Total</b>	<b>1,204,396</b>	<b>1,104,117</b>	<b>1,137,032</b>	<b>1,146,770</b>
Full-time Equivalents Total*	11.23	10.27	9.37	9.37

\* 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.

### Administration-SC Budget Control Level

The purpose of the Administration-SC Budget Control Level is to provide the financial, human resource, technology, and business support necessary to provide effective delivery of the Department's services.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration-SC	6,879,488	7,105,079	7,435,969	7,511,957
<b>Total</b>	<b>6,879,488</b>	<b>7,105,079</b>	<b>7,435,969</b>	<b>7,511,957</b>
Full-time Equivalents Total*	20.11	20.11	22.11	22.11

\* 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.

### Campus Grounds Budget Control Level

The purpose of the Campus Grounds Budget Control Level is to provide gathering spaces and open-air venues in the City's urban core. Program services include landscape maintenance, security patrols and lighting, litter and garbage removal, recycling operations, hard surface and site amenities maintenance, management of revenues associated with leasing spaces, and food service operations at the Armory.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Campus Grounds	11,672,036	11,875,465	12,231,618	12,337,402
<b>Total</b>	<b>11,672,036</b>	<b>11,875,465</b>	<b>12,231,618</b>	<b>12,337,402</b>
Full-time Equivalents Total*	77.97	77.97	75.84	75.84

\* 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.

# Seattle Center

## Commercial Events Budget Control Level

The purpose of the Commercial Events Budget Control Level is to provide the spaces and services needed to accommodate and produce a wide variety of commercial events, both for profit and not for profit, and sponsored and produced by private and community promoters.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Commercial Events	888,538	928,531	988,854	1,025,729
<b>Total</b>	<b>888,538</b>	<b>928,531</b>	<b>988,854</b>	<b>1,025,729</b>
Full-time Equivalents Total*	7.48	7.48	7.48	7.48

\* 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.

## Community Programs Budget Control Level

The purpose of the Community Programs Budget Control Level is to produce free and affordable programs that connect diverse cultures, create learning opportunities, honor community traditions, and nurture artistry, creativity, and engagement.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Community Programs	2,049,967	2,093,466	2,150,492	2,171,378
<b>Total</b>	<b>2,049,967</b>	<b>2,093,466</b>	<b>2,150,492</b>	<b>2,171,378</b>
Full-time Equivalents Total*	11.88	11.88	12.88	12.88

\* 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.

## Cultural Facilities Budget Control Level

The purpose of the Cultural Facilities Budget Control Level is to provide spaces for performing arts and cultural organizations to exhibit, perform, entertain, and create learning opportunities for diverse local, national, and international audience.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Cultural Facilities	205,492	224,737	232,529	234,987
<b>Total</b>	<b>205,492</b>	<b>224,737</b>	<b>232,529</b>	<b>234,987</b>
Full-time Equivalents Total*	3.26	3.26	3.26	3.26

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# Seattle Center

## Debt Budget Control Level

The purpose of the Debt Budget Control Level is to provide payments and collect associated revenues related to the debt service for McCaw Hall.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Debt	134,850	126,450	126,450	126,450
<b>Total</b>	<b>134,850</b>	<b>126,450</b>	<b>126,450</b>	<b>126,450</b>

## Festivals Budget Control Level

The purpose of the Festivals Budget Control Level is to provide a place for the community to hold major festival celebrations.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Festivals	1,456,650	1,480,366	1,343,926	1,357,377
<b>Total</b>	<b>1,456,650</b>	<b>1,480,366</b>	<b>1,343,926</b>	<b>1,357,377</b>
Full-time Equivalents Total*	8.72	8.72	8.72	8.72

\* 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.

## Judgment and Claims Budget Control Level

The purpose of the Judgment/Claims Budget Control Level is to pay for judgments, settlements, claims, and other eligible expenses associated with legal claims and suits against the City.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Judgment and Claims	588,290	702,856	0	0
<b>Total</b>	<b>588,290</b>	<b>702,856</b>	<b>0</b>	<b>0</b>

## KeyArena Budget Control Level

The purpose of the KeyArena Budget Control Level is to manage and operate the KeyArena. Included in this category are all operations related to sports teams playing in the arena, along with concerts, family shows, and private meetings.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
KeyArena	6,500,131	6,528,475	7,439,541	7,692,926
<b>Total</b>	<b>6,500,131</b>	<b>6,528,475</b>	<b>7,439,541</b>	<b>7,692,926</b>
Full-time Equivalents Total*	65.99	65.99	66.49	66.49

\* 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.

# Seattle Center

## **McCaw Hall Budget Control Level**

The McCaw Hall Budget Control Level includes funds for the operation and maintenance of the McCaw Hall. In cooperation with Seattle Opera and Pacific Northwest Ballet, Seattle Center manages and operates McCaw Hall as the home of the Opera and Ballet. The Seattle International Film Festival also holds its annual festival and many other film screenings in this facility.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
McCaw Hall	4,471,602	4,154,550	4,270,255	4,347,609
<b>Total</b>	<b>4,471,602</b>	<b>4,154,550</b>	<b>4,270,255</b>	<b>4,347,609</b>
Full-time Equivalents Total*	34.98	34.98	34.98	34.98

*\* 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.*

# Seattle Center

## Seattle Center Fund Table

### Seattle Center Fund (11410)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>594,979</b>	<b>197,379</b>	<b>2,253,829</b>	<b>2,200,872</b>	<b>2,952,178</b>
Accounting and Technical Adjustments	253,260	0	0	0	0
Plus: Actual and Estimated Revenues	37,457,030	36,547,642	36,681,135	38,107,972	39,416,071
Less: Actual and Budgeted Expenditures	36,051,440	36,324,092	36,734,092	37,356,666	37,952,585
<b>Ending Fund Balance</b>	<b>2,253,829</b>	<b>420,929</b>	<b>2,200,872</b>	<b>2,952,178</b>	<b>4,415,664</b>
McCaw Hall Reserve	1,277,000	917,000	1,277,000	1,189,000	1,189,000
Other Reserves		310,000			
Planning Reserve				427,641	1,409,500
<b>Total Reserves</b>	<b>1,277,000</b>	<b>1,227,000</b>	<b>1,277,000</b>	<b>1,616,641</b>	<b>2,598,500</b>
<b>Ending Unreserved Fund Balance</b>	<b>976,829</b>	<b>-806,071</b>	<b>923,872</b>	<b>1,335,537</b>	<b>1,817,164</b>

# Seattle Center

## Capital Improvement Program Highlights

Seattle Center's 2015-2020 Capital Improvement Program (CIP) is at the heart of Seattle Center's vision to be the premier urban park. Seattle Center's CIP repairs, renovates, and redevelops the facilities and grounds of Seattle Center's 74-acre campus to provide a safe and welcoming place for millions of visitors and 5,000 events each year. In 2015, Seattle Center continues implementation of the Seattle Center Century 21 Master Plan. Adopted by the City Council in 2008, the Century 21 Master Plan will guide development of the Seattle Center campus over the next 20 years.

The 2015-2020 CIP includes funding for continued renovation of the Armory, including mechanical systems, restrooms, and meeting rooms. Funding is also included for asset-preservation investments in Seattle Center's other two large public-assembly facilities, KeyArena and McCaw Hall, as well as for campus open space and the Seattle Center Monorail.

The costs of managing Seattle Center's CIP, including project management and administration, are presented in Seattle Center's operating budget. These costs are offset by revenues to the Seattle Center Fund from the funding sources of the CIP projects. Funding for Seattle Center's 2015-2020 Adopted CIP comes primarily from the Cumulative Reserve Subfund, property sale proceeds, federal grant funds, and private sources.

More information and background on Seattle Center's CIP can be found in the 2015-2020 Adopted CIP online here: [2015-2020 Adopted CIP](#).

### Capital Improvement Program Appropriation

Budget Control Level	2015 Proposed	2016 Proposed
<b>Armory Rehabilitation: S9113</b>		
Cumulative Reserve Subfund - REET I Subaccount (00163)	638,000	833,000
<b>Subtotal</b>	<b>638,000</b>	<b>833,000</b>
<b>Campuswide Improvements and Repairs: S03P01</b>		
Cumulative Reserve Subfund - REET I Subaccount (00163)	1,654,000	1,050,000
Cumulative Reserve Subfund - Unrestricted Subaccount (00164)	30,000	30,000
<b>Subtotal</b>	<b>1,684,000</b>	<b>1,080,000</b>
<b>Facility Infrastructure Renovation and Repair: S03P02</b>		
Cumulative Reserve Subfund - REET I Subaccount (00163)	0	100,000
<b>Subtotal</b>	<b>0</b>	<b>100,000</b>
<b>Key Arena: S03P04</b>		
Cumulative Reserve Subfund - REET I Subaccount (00163)	250,000	400,000
<b>Subtotal</b>	<b>250,000</b>	<b>400,000</b>

# Seattle Center

## McCaw Hall Capital Reserve Fund: S0303

McCaw Hall Capital Reserve	531,000	545,000
<b>Subtotal</b>	<b>531,000</b>	<b>545,000</b>

## Monorail Improvements: S9403

Cumulative Reserve Subfund - Unrestricted Subaccount (00164)	1,654,000	1,474,000
<b>Subtotal</b>	<b>1,654,000</b>	<b>1,474,000</b>

## Parking Repairs and Improvements: S0301

Cumulative Reserve Subfund - REET I Subaccount (00163)	456,000	0
<b>Subtotal</b>	<b>456,000</b>	<b>0</b>

## Public Gathering Space Improvements: S9902

Cumulative Reserve Subfund - REET I Subaccount (00163)	0	671,000
Cumulative Reserve Subfund - Unrestricted Subaccount (00164)	90,000	90,000
<b>Subtotal</b>	<b>90,000</b>	<b>761,000</b>

## Utility Infrastructure: S03P03

Cumulative Reserve Subfund - REET I Subaccount (00163)	420,000	827,000
<b>Subtotal</b>	<b>420,000</b>	<b>827,000</b>

<b>Total Capital Improvement Program Appropriation</b>	<b>5,723,000</b>	<b>6,020,000</b>
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# The Seattle Public Library

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Marcellus Turner, City Librarian

(206) 386-4636

<http://www.spl.org>

## Department Overview

The Seattle Public Library, founded in 1891, includes the Central Library, 26 neighborhood libraries, the Center for the Book, and a robust "virtual library" available on a 24/7 basis through the Library's website. The System-wide Services program, located at the Central Library, develops and manages services available across the city including borrower services, outreach and public information, specialized services for children, teens, and adults as well as immigrant and refugee populations, and public education and programming. The Central and branch libraries provide library services, materials, and programs close to where people live, go to school, and work, and serve as focal points for community engagement and lifelong learning.

The Library is governed by a five-member Board of Trustees, who are appointed by the Mayor and confirmed by the City Council. Board members serve five-year terms and meet monthly. The Revised Code of Washington (RCW 27.12.240) and the City Charter (Article XII, Section 5) grant the Board of Trustees "exclusive control of library expenditures for library purposes." The Library Board adopts an annual operation plan in December after the City Council approves the Library's budget appropriation.

The Seattle Public Library had over 6.7 million visits in person in 2013, and over 7 million virtual visits through the Library's catalog and website. As the center of Seattle's information network, the Library provides a vast array of resources and services to the public (2013 usage noted), including:

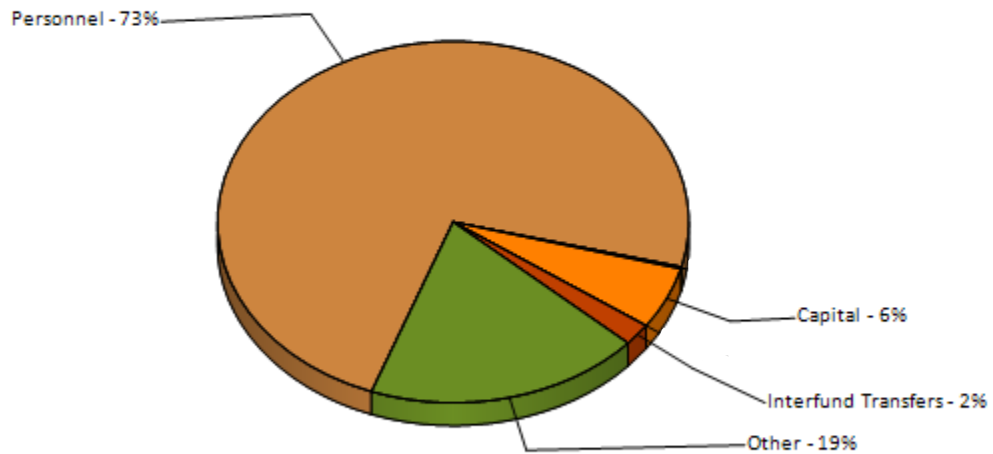
- print and electronic books, media, magazines, newspapers (11.9 million items checked out);
- assisted information services in-person, virtual, and telephone (881,000 responses);
- on-site Internet access and classes (1.4 million patron Internet sessions);
- downloadable media, including e-books, audiobooks, music and video (1.3 million downloads);
- sheet music and small practice rooms;
- electronic databases (452,000 sessions);
- an extensive multilingual collection;
- English as a Second Language (ESL) and literacy services;
- outreach and accessible services and resources for people with disabilities or special needs;
- more than 8,000 literary and other programs and activities attended by 340,000 children, teens, and adults;
- Homework Help (10,000 students assisted in-person at branches and 18,000 on-line sessions);
- podcasts of public programs (78,000 downloads);
- 23 neighborhood meeting rooms (4,800 meetings by neighborhood groups);
- a large Central Library auditorium and 12 meeting rooms (nearly 516 meetings by community groups with a total of 19,321 participants); and
- Quick Information Center telephone reference service (386-INFO).

# The Seattle Public Library

## Budget Snapshot

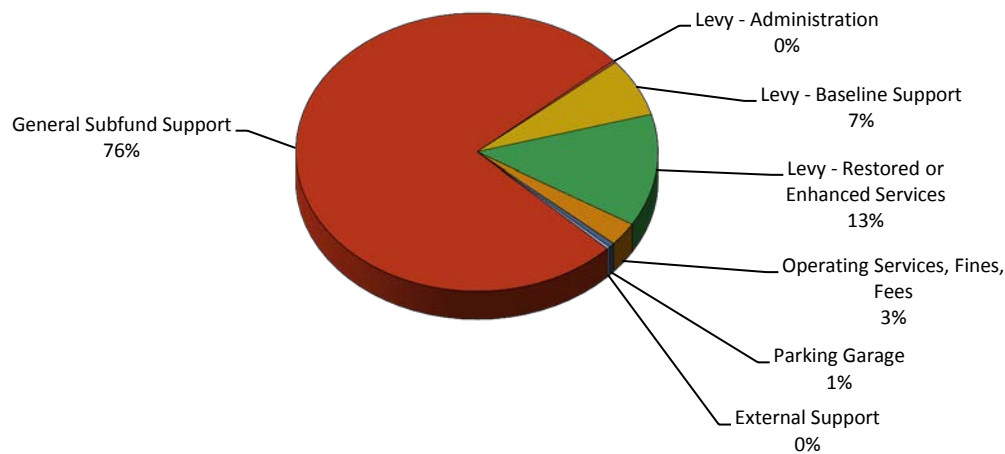
Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$46,707,019	\$47,999,298	\$50,037,087	\$50,630,853
Other Funding - Operating	\$13,019,740	\$14,900,268	\$15,514,142	\$15,600,189
<b>Total Operations</b>	<b>\$59,726,759</b>	<b>\$62,899,566</b>	<b>\$65,551,229</b>	<b>\$66,231,042</b>
Other funding - Capital	\$420,220	\$4,438,000	\$3,648,000	\$4,258,000
<b>Total Appropriations</b>	<b>\$60,146,979</b>	<b>\$67,337,566</b>	<b>\$69,199,229</b>	<b>\$70,489,042</b>

## 2015 Proposed Budget - Expenditure by Category



# The Seattle Public Library

## 2015 Proposed Budget - Revenue by Category



### Budget Overview

Supporting, maintaining and improving core library services and ensuring the Library can conduct appropriate facility maintenance is a priority for the Mayor, City Council, and Seattle residents. In August 2012, Seattle voters approved a seven-year, \$123 million Library Levy to increase hours, purchase more books and materials, upgrade public computers and online services, and improve building maintenance. Without the approved levy, the Library would have had to delay important maintenance and public technology investments and make reductions to collections and open hours.

Levy funds allow the Library to keep 13 branches open seven days a week and 13 branches six days a week; improve collections and reduce wait times for popular titles; invest in technology and online services improvement; and perform the maintenance necessary to preserve some of the City's most intensively used public facilities.

Levy Capital Improvement Program (CIP) funds are augmented by funds from the Real Estate Excise Tax (REET). In 2015, REET funds support efforts to restructure library spaces to address changes in usage patterns.

The 2015-2016 Proposed Budget implements a budget neutral reorganization to better align operations with system-wide responsibilities. The Proposed Budget also includes an assessment of the Library's main public interface, the Horizon Integrated Library System (ILS), to determine the need to upgrade or implement a new system. The ILS manages key public service functions of the Library including circulation of print and digital materials, virtual services, and holds on materials. Evaluation of the ILS will occur in 2015 with any necessary acquisition, training, and implementation of a new or improved system considered in 2016.

# The Seattle Public Library

## Incremental Budget Changes

### The Seattle Public Library

	2015 Budget	2016 Budget
<b>Total 2014 Adopted Budget</b>	<b>\$ 62,899,561</b>	<b>\$ 62,899,561</b>
<b>Baseline Changes</b>		
Citywide Adjustments for Standard Cost Changes	\$ 1,059,376	\$ 1,077,216
<b>Proposed Changes</b>		
Transfer the Interlibrary Loan Unit to Collection and Access Services	\$ 0	\$ 0
Assess Horizon Integrated Library System	\$ 150,000	\$ 0
<b>Proposed Technical Changes</b>		
Final Citywide Adjustments for Standard Cost Changes	\$ 1,442,292	\$ 2,254,265
<b>Total Incremental Changes</b>	<b>\$ 2,651,668</b>	<b>\$ 3,331,481</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 65,551,229</b>	<b>\$ 66,231,042</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$1,059,376**

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.

### Proposed Changes

#### **Transfer the Interlibrary Loan Unit to Collection and Access Services**

As part of the formation of the Downtown Region, the Borrower Services department and the Circulation Services department in Collection and Access Services are in the process of realigning branch, regional, and system-wide responsibilities related to circulation functions. The Interlibrary Loan unit operates as a system-wide service and is more appropriately positioned in the Circulation Services department. This item is budget neutral and transfers 2.0 FTEs between departments.

# The Seattle Public Library

## **Assess Horizon Integrated Library System - \$150,000**

As the first phase of a two-year project, the Library will conduct an assessment and evaluation of the existing Integrated Library System (ILS) to determine whether or not to pursue a new system. The Library started using the existing ILS software in 2006 and it is the Library's major interface with the public, providing for the circulation of 12 million print and e-books in 2013. This item allows the Library to dedicate staff to the project as well as hire a consultant in 2015 to help lead the assessment and evaluation phase.

## **Proposed Technical Changes**

### **Final Citywide Adjustments for Standard Cost Changes - \$1,442,292**

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."

# The Seattle Public Library

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Administrative Services</b>					
Administrative Services Director		569,664	633,765	652,653	654,086
Event Services		316,908	461,576	479,145	484,162
Facilities Maintenance and Materials Distribution Services		6,410,190	0	0	0
Facilities Maintenance Services		0	6,336,670	6,538,276	6,630,509
Finance Services		1,056,000	1,054,893	1,597,187	1,604,547
Safety and Security Services		1,272,245	1,390,101	1,439,642	1,452,935
<b>Total</b>	<b>B1ADM</b>	<b>9,625,006</b>	<b>9,877,005</b>	<b>10,706,903</b>	<b>10,826,239</b>
<b>City Librarian's Office</b>					
City Librarian		438,308	463,475	478,270	481,598
Communications		390,695	282,883	292,840	295,106
<b>Total</b>	<b>B2CTL</b>	<b>829,003</b>	<b>746,358</b>	<b>771,110</b>	<b>776,704</b>
<b>Human Resources</b>	<b>B5HRS</b>	<b>1,169,733</b>	<b>1,069,163</b>	<b>1,120,199</b>	<b>1,130,499</b>
<b>Information Technology</b>	<b>B3CTS</b>	<b>3,926,505</b>	<b>4,196,338</b>	<b>4,464,942</b>	<b>4,403,729</b>
<b>Library Programs and Services</b>					
Collection and Access Services		13,515,769	11,649,141	12,167,277	12,383,667
Library Programs and Services Director		0	791,526	817,015	824,226
Program and Services - Systemwide Services		0	4,841,025	4,820,976	4,840,079
Programs and Services - Central and Branch Operations		30,263,841	28,874,003	29,800,053	30,154,317
<b>Total</b>	<b>B4PUB</b>	<b>43,779,610</b>	<b>46,155,695</b>	<b>47,605,321</b>	<b>48,202,289</b>
<b>Marketing and Online Services</b>	<b>B6MKT</b>	<b>396,903</b>	<b>855,007</b>	<b>882,754</b>	<b>891,582</b>
<b>Department Total</b>		<b>59,726,759</b>	<b>62,899,566</b>	<b>65,551,229</b>	<b>66,231,042</b>

# The Seattle Public Library

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
542810	Cable Franchise	190,000	190,000	190,000	190,000
	<b>Total External Support</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
462400	Space Rentals	142,419	150,000	150,000	150,000
469112	Sale of fixed Assets	45,141	50,000	35,000	35,000
	<b>Total Facility Revenues</b>	<b>187,560</b>	<b>200,000</b>	<b>185,000</b>	<b>185,000</b>
587001	General Subfund Support	46,707,019	47,999,296	50,037,000	50,631,000
	<b>Total General Subfund Support</b>	<b>46,707,019</b>	<b>47,999,296</b>	<b>50,037,000</b>	<b>50,631,000</b>
587104	Library Levy- Administration	93,684	171,113	177,958	185,076
	<b>Total Levy - Administration</b>	<b>93,684</b>	<b>171,113</b>	<b>177,958</b>	<b>185,076</b>
587104	Library Levy General Fund Backfill	4,150,000	4,211,809	4,435,629	4,590,876
	<b>Total Levy - Baseline Support</b>	<b>4,150,000</b>	<b>4,211,809</b>	<b>4,435,629</b>	<b>4,590,876</b>
587104	Library Levy Enhanced Services	6,798,712	8,038,335	8,526,389	8,889,885
	<b>Total Levy - Restored or Enhanced Services</b>	<b>6,798,712</b>	<b>8,038,335</b>	<b>8,526,389</b>	<b>8,889,885</b>
441610	Copy Services	36,650	60,000	60,000	60,000
441610	Pay for Print	170,969	159,000	159,000	159,000
459700	Fines and Fees	1,555,274	1,564,014	1,564,014	1,564,014
462800	Coffee Cart	3,970	3,000	3,000	3,000
469990	Misc. Revenue	9,065	3,000	3,000	3,000
	<b>Total Operating Services, Fines, Fees</b>	<b>1,775,928</b>	<b>1,789,014</b>	<b>1,789,014</b>	<b>1,789,014</b>
462300	Parking Revenue	314,835	300,000	353,000	353,000
	<b>Total Parking Garage</b>	<b>314,835</b>	<b>300,000</b>	<b>353,000</b>	<b>353,000</b>
	<b>Total Revenues</b>	<b>60,217,738</b>	<b>62,899,567</b>	<b>65,693,990</b>	<b>66,813,851</b>
379100	Use of (Contribution to) Fund Balance	-490,979	0	-142,761	-582,809
	<b>Total Library Fund Balance</b>	<b>-490,979</b>	<b>0</b>	<b>-142,761</b>	<b>-582,809</b>
	<b>Total Resources</b>	<b>59,726,759</b>	<b>62,899,567</b>	<b>65,551,229</b>	<b>66,231,042</b>

# The Seattle Public Library

## Appropriations By Program

### Administrative Services

The purpose of the Administrative Services Program is to support the delivery of library services to the public.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administrative Services Director	569,664	633,765	652,653	654,086
Event Services	316,908	461,576	479,145	484,162
Facilities Maintenance and Materials Distribution Services	6,410,190	0	0	0
Facilities Maintenance Services	0	6,336,670	6,538,276	6,630,509
Finance Services	1,056,000	1,054,893	1,597,187	1,604,547
Safety and Security Services	1,272,245	1,390,101	1,439,642	1,452,935
<b>Total</b>	<b>9,625,006</b>	<b>9,877,005</b>	<b>10,706,903</b>	<b>10,826,239</b>

*The following information summarizes the programs in Administrative Services:*

#### **Administrative Services Director Program**

The purpose of the Administrative Services Director Program is to administer the financial, facilities, event services, and safety and security operations of the Library system so that library services are provided effectively and efficiently.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administrative Services Director	569,664	633,765	652,653	654,086

#### **Event Services Program**

The purpose of the Events Services Program is to support Library-hosted as well as private events and programs in order to make Library facilities and meeting rooms more available to the public.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Event Services	316,908	461,576	479,145	484,162

#### **Facilities Maintenance and Materials Distribution Services Program**

As part of the 2013 Library reorganization, services in this program are now provided by the Facilities and Maintenance Services program; the Materials Distribution unit was transferred to the Collection and Access Services program.

The purpose of the Facilities Maintenance and Materials Distribution Services Program is to manage the Library's materials distribution system and maintain buildings and grounds so that library services are delivered in clean and comfortable environments, and materials are readily available to patrons.



# The Seattle Public Library

<b>Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Facilities Maintenance and Materials				
Distribution Services	6,410,190	0	0	0

## Facilities Maintenance Services Program

The 2013 Library reorganization created this program.

The purpose of the Facilities Maintenance Services Program is to maintain the Library's buildings and grounds so that library services are delivered in clean, well-functioning and comfortable environments.

<b>Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Facilities Maintenance Services	0	6,336,670	6,538,276	6,630,509

## Finance Services Program

The purpose of the Finance Services Program is to provide accurate financial, purchasing, and budget services to, and on behalf of, the Library so that it is accountable for maximizing its resources in carrying out its mission.

<b>Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Finance Services	1,056,000	1,054,893	1,597,187	1,604,547

## Safety and Security Services Program

The purpose of the Safety and Security Services Program is to provide safety and security services so that library services are delivered in a safe and secure environment.

<b>Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Safety and Security Services	1,272,245	1,390,101	1,439,642	1,452,935

## City Librarian's Office

The purpose of the City Librarian's Office is to provide leadership for the Library in the implementation of policies and strategic directions set by the Library Board of Trustees.

<b>Program Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
City Librarian	438,308	463,475	478,270	481,598
Communications	390,695	282,883	292,840	295,106
<b>Total</b>	<b>829,003</b>	<b>746,358</b>	<b>771,110</b>	<b>776,704</b>

# The Seattle Public Library

*The following information summarizes the programs in City Librarian's Office:*

## City Librarian Program

The purpose of the City Librarian's Office is to provide leadership for the Library in implementing the policies and strategic direction set by the Library Board of Trustees, and in securing the necessary financial resources to operate the Library in an effective and efficient manner. The City Librarian's Office serves as the primary link between the community and the Library, and integrates community needs and expectations with Library resources and policies.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
City Librarian	438,308	463,475	478,270	481,598

## Communications Program

The purpose of the Communications Program is to ensure that the public and Library staff are fully informed about Library operations, which includes over 8,000 annual public programs. The office contributes to the Library's web site, a 24/7 portal to library services, and provides timely and accurate information through a variety of other methods.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Communications	390,695	282,883	292,840	295,106

## Human Resources

The purpose of Human Resources is to provide responsive and equitable services, including human resources policy development, recruitment, classification and compensation, payroll, labor and employee relations, volunteer services, and staff training services so that the Library maintains a productive and well-supported work force.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Human Resources	1,169,733	1,069,163	1,120,199	1,130,499
<b>Total</b>	<b>1,169,733</b>	<b>1,069,163</b>	<b>1,120,199</b>	<b>1,130,499</b>

## Information Technology

The purpose of the Information Technology program is to provide public and staff technology, data processing infrastructure and services.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Information Technology	3,926,505	4,196,338	4,464,942	4,403,729
<b>Total</b>	<b>3,926,505</b>	<b>4,196,338</b>	<b>4,464,942</b>	<b>4,403,729</b>

# The Seattle Public Library

## Library Programs and Services

The 2013 Library reorganization renamed this program from Library Services to Library Programs and Services and created a new purpose.

The purpose of the Library Programs and Services Division is to provide services, materials, and programs that benefit and are valued by Library patrons. Library Programs and Services provides technical and collection services and materials delivery systems to make Library resources and materials accessible to all patrons.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Collection and Access Services	13,515,769	11,649,141	12,167,277	12,383,667
Library Programs and Services	0	791,526	817,015	824,226
Director				
Program and Services - Systemwide Services	0	4,841,025	4,820,976	4,840,079
Programs and Services - Central and Branch Operations	30,263,841	28,874,003	29,800,053	30,154,317
<b>Total</b>	<b>43,779,610</b>	<b>46,155,695</b>	<b>47,605,321</b>	<b>48,202,289</b>

*The following information summarizes the programs in Library Programs and Services:*

### **Collection and Access Services Program**

The 2013 Library reorganization renamed this program from Technical and Access Services to Collection and Access Services and changes the purpose of this program. The repurposed program combines Technical and Access Services, Circulation Services and the Materials Distribution unit.

The purpose of the Collection and Access Services Program is to make library books, materials, databases, downloadable materials, and the library catalog available to patrons and to provide a delivery system that makes Library materials locally available.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Collection and Access Services	13,515,769	11,649,141	12,167,277	12,383,667

### **Library Programs and Services Director Program**

The 2013 Library Reorganization creates this program.

The purpose of the Library Programs and Services Director Program is to administer public services, programs, and collection development and access.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Library Programs and Services Director	0	791,526	817,015	824,226

# The Seattle Public Library

## Program and Services - Systemwide Services Program

The 2013 Library reorganization created this program.

The purpose of the Library Programs and Services - Systemwide Services Program is to provide system wide services including borrower services, specialized services for children, teens and adults, community engagement, special collections, and public education and programming. This program also provides in-depth information and service coordination to patrons and staff at branches so they have access to more extensive resources than would otherwise be available at a single branch.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Program and Services - Systemwide Services	0	4,841,025	4,820,976	4,840,079

## Programs and Services - Central and Branch Operations Program

The 2013 Library Reorganization creates this program.

The purpose of the Central and Branch Libraries Program is to provide services, materials, and programs close to where people live and work to support life-long learning, cultural enrichment, recreational reading, and community engagement.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Programs and Services - Central and Branch Operations	30,263,841	28,874,003	29,800,053	30,154,317

## **Marketing and Online Services**

The 2013 Library reorganization created this division

The purpose of the Marketing and Online Services Division is to develop the Library's online services and employ innovative strategies for connecting patrons and community organizations to Library services and resources. The division develops marketing tools to enable the Library to reach new users and help current users discover all the new ways the Library can enrich their lives.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Marketing and Online Services	396,903	855,007	882,754	891,582
<b>Total</b>	<b>396,903</b>	<b>855,007</b>	<b>882,754</b>	<b>891,582</b>

# The Seattle Public Library

## Library Fund Table

### Library Fund (10410)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>608,332</b>	<b>585,858</b>	<b>1,119,432</b>	<b>1,170,452</b>	<b>1,313,213</b>
Accounting and Technical Adjustments	20,121	0	0	0	0
Plus: Actual and Estimated Revenues	60,217,738	62,899,567	63,689,713	65,693,990	66,813,851
Less: Actual and Budgeted Expenditures	59,726,759	62,899,566	63,638,693	65,551,229	66,231,042
<b>Ending Fund Balance</b>	<b>1,119,432</b>	<b>585,859</b>	<b>1,170,452</b>	<b>1,313,213</b>	<b>1,896,022</b>
Encumbrances	58,097				
Known Liability	7,644	115,000			
Planning Reserve				189,937	619,720
<b>Total Reserves</b>	<b>65,741</b>	<b>115,000</b>		<b>189,937</b>	<b>619,720</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,053,691</b>	<b>470,859</b>	<b>1,170,452</b>	<b>1,123,276</b>	<b>1,276,302</b>

# The Seattle Public Library

## Capital Improvement Program Highlights

The Seattle Public Library's facilities include 26 branch libraries and the Central Library, as well as a storage facility and leased shops space. In 2008, the Library completed the final building projects of a system wide capital program, known as "Libraries for All" (LFA). As a result of that \$290.7 million program, which was funded by a combination of public and private sources, Seattle had a new Central Library and four new branch libraries at Delridge, International District/Chinatown, Northgate and South Park. In addition, each of the 22 branch libraries that were in the system as of 1998 was renovated, expanded or replaced. The LFA program increased the amount of physical space that the Library maintains by 80 percent to a total of over 600,000 square feet.

Library buildings are some of the most intensively-used public facilities in Seattle. The Seattle Public Library had more than 6.7 million visits in person in 2013. Even the quietest branch has nearly 70,000 people walk through the door each year. The Library's historic landmark buildings have unique features such as brick facades, slate roofs and other details. It is important to use designs and materials consistent with their landmark status-all factors that increase major maintenance costs. The Central Library poses a different set of challenges. A building of its size, complexity and intensity of use requires significant annual major maintenance to preserve core functionality and continually improve building efficiency. All of these factors were considered in establishing the major maintenance component of the Library Levy.

The 2012 Library Levy allows the Library to sustain LFA improvements with appropriate asset management. This effort is especially critical as all Library buildings will pass the ten year mark from their LFA construction/renovation during the seven year Levy period. In 2015, the Library will use \$3.15 million of Levy, combined with \$500,000 in Real Estate Excise Tax (REET) funding, to maintain and improve facilities across the system. The total 2015 Library CIP is \$3.65 million.

### Asset Preservation

The overriding priority of the Library's capital program is extending the useful life of the buildings as long as possible. Major repairs and replacement to roofs, building envelopes, HVAC and other critical building systems, doors, windows, flooring and casework are examples of the asset preservation items that must be funded through the Library's CIP budget. The Library plans to undertake a number of branch asset preservation projects as buildings reach and surpass the ten-year mark, including at the Ballard, Columbia, Fremont, Queen Anne, University, International District, Rainier Beach, and West Seattle branches. At the Central Library, asset preservation projects will address mechanical systems assessment, finishes, casework and restroom refurbishment.

The Library will use REET funding in 2015 to restructure library spaces to address changes in how patrons use the Library. This includes projects in the Northeast, Capitol Hill, Rainier Beach, and West Seattle branches. As Library resources and programming evolve to meet customer interests, there are opportunities to use spaces in innovative ways that provide flexibility, expand learning opportunities and encourage interaction.

Additional Library CIP work in 2015 will improve operational efficiency and sustainability, including mechanical, engineering, plumbing and control system improvements at Central and several branches. Repairs and improvements that enhance the safety of library facilities will be made at Ballard, Columbia, Rainier Beach, West Seattle and Central as well.

### Capital Improvement Program Appropriation

**Budget Control Level**

**2015  
Proposed**

**2016  
Proposed**

# The Seattle Public Library

## Library Major Maintenance: B301111

2012 Library Levy Fund (18100)	3,148,000	3,242,000
Cumulative Reserve Subfund - REET I Subaccount (00163)	500,000	1,016,000
<b>Subtotal</b>	<b>3,648,000</b>	<b>4,258,000</b>

<b>Total Capital Improvement Program Appropriation</b>	<b>3,648,000</b>	<b>4,258,000</b>
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# The Seattle Public Library



# Department of Education and Early Learning

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Holly Miller, Acting Director

(206) 233-5118

<http://www.seattle.gov/neighborhoods/education>

## Department Overview

The mission of the new Department of Education and Early Learning (DEEL) is to ensure that all Seattle children have the greatest opportunity to succeed in school and life, and to graduate from school ready for college or a career. DEEL achieves this goal by investing in high quality early learning services and programs that help children succeed in school, increasing capacity for such programs in underserved communities, strengthening school-community connections, and reducing the likelihood that youth will engage in violence.

DEEL is responsible for weaving together early learning programs in the City to provide families with the opportunity to prepare their children to enter school ready to succeed. By braiding and blending resources from the Families and Education Levy, the state Early Childhood Education and Assistance Program, and City General Fund, the department seeks to ensure that low-income families in the City have access to high quality early learning.

In addition, DEEL administers the Education-Support Services Levy, otherwise known as the Families and Education Levy. DEEL is responsible for developing the City's education policy and investment strategy for levy funds to help children succeed in school by increasing access to high-quality programs supporting academic achievement. DEEL builds linkages between the City of Seattle, the Seattle Public School District, and other organizations to ensure successful levy implementation. Levy investments are made in programs that improve academic achievement. To that end, each program undergoes ongoing program evaluation to ensure it delivers on specific targeted outcomes intended to improve academic achievement. The department provides annual reports detailing program targets and results to policy makers and the community.

DEEL is the liaison for the City with the higher education community on all education issues of joint concern. The department will build partnerships with, and facilitate collaboration between, local higher education representatives to increase academic, economic and social advancement. DEEL will align City investments with institutions' priorities, initiatives, and goals to increase student success and higher levels of educational attainment.

Finally, DEEL manages the Seattle Youth Violence Prevention Initiative (SYVPI). The initiative was created with the goal of preventing youth from engaging in violence, and to provide early intervention supports for those who have started anti-social behaviors. SYVPI is a community engagement effort that uses the strengths of local resources to support youth in pro-social activities and to give them the opportunity to be successful in life.

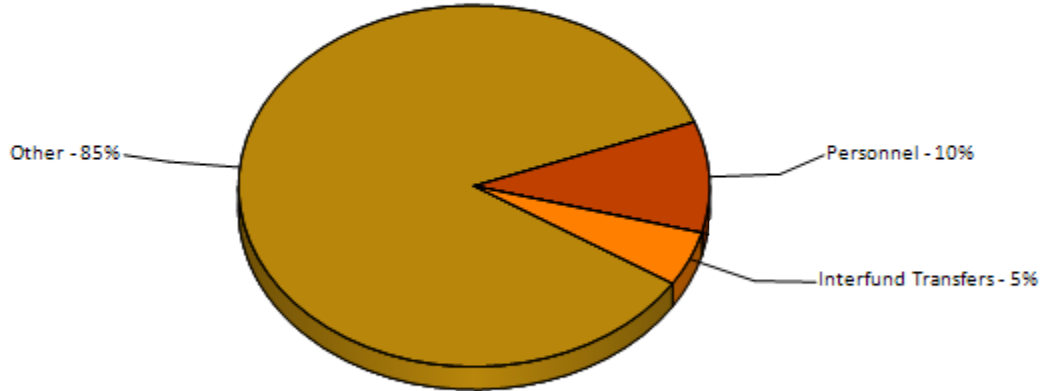
# Department of Education and Early Learning

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$0	\$0	\$12,732,460	\$12,711,408
Other Funding - Operating	\$0	\$0	\$35,977,062	\$39,120,178
<b>Total Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,709,522</b>	<b>\$51,831,586</b>
<b>Total Appropriations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,709,522</b>	<b>\$51,831,586</b>
Full-time Equivalent Total*	0.00	0.00	43.50	41.50

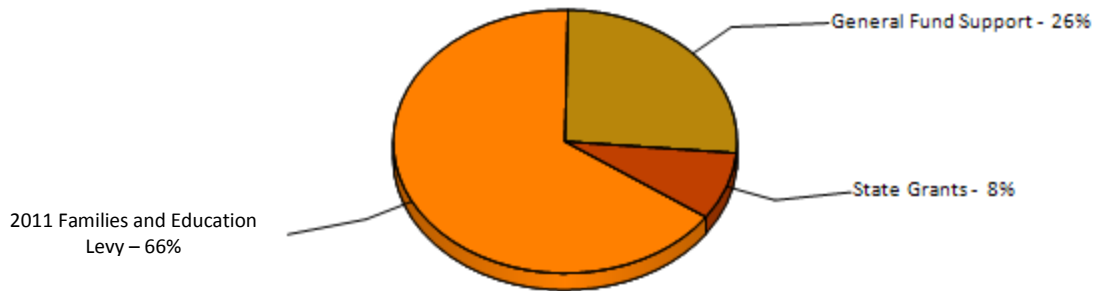
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

## 2015 Proposed Budget - Expenditure by Category



# Department of Education and Early Learning

## 2015 Proposed Budget - Revenue by Category



## Budget Overview

The 2015-2016 Proposed Budget creates a new Department of Education and Early Learning (DEEL) to ensure that all Seattle children have the greatest opportunity to succeed in school and in life and to graduate from school ready for college or a career. The new department is made up of resources from the Office of Education and the Human Services Department (HSD). The Office for Education (formerly part of the Department of Neighborhoods) is dissolved.

### Background

As part of the 2014 Adopted Budget, the Council unanimously approved a budget action requesting the Executive to develop a proposal that would "elevate the Office for Education to a separate Department...." The Council's primary motivation was to demonstrate City government's strong commitment to education, and it identified four key objectives:

- align the various [City] education and early learning programs and initiatives to provide the best learning outcomes for children;
- prepare for implementation of a voluntary, high-quality, universal preschool program for the city's three and four-year-olds;
- collaborate more closely with the Seattle School District to boost the academic achievement of students; and
- improve direct access to key decision-makers (e.g. Mayor, Council, Superintendent, School Board).

# Department of Education and Early Learning

The Executive has embraced these goals and identified additional objectives for the creation of a standalone Department of Education and Early Learning, including:

- Work with the school district to better address issues of shared interest including school safety, transportation, and planning for growth;
- Embed the goals and principles of the City's Race and Social Justice Initiative into the department's day-to-day approach to advancing its mission related to education;
- Develop a plan to address disparities in academic outcomes;
- Develop and execute strategies for Seattle to become a 21st century model for excellence in public education, beginning with facilitating an education summit to support an ongoing city-wide discussion of the state of education in our city;
- Enhance strategic partnerships with colleges and universities; and
- Improve the process for data-driven decision-making and program development.

## Components of the New Department

DEEL centralizes the City's early learning and education investments into a single department. Integrating the City's investments will allow for programmatic alignment, including streamlining contracting; creating consistent expectations and metrics for provider performance; and leveraging multiple program investments for improved outcomes. Integrating childcare programs with education programs is important because, in many cases, the same provider offers both childcare and early education. Additionally, childcare programs can act as conduits for engaging children and families in early education opportunities.

To achieve the goals requested by the City Council and the Mayor's objectives, the 2015-16 Proposed Budget moves the following programs from HSD to the new Department of Education and Early Learning:

- Early Childhood Education and Assistance Program - A primarily State funded preschool program for three and four year-olds whose families make less than 110% of the federal poverty level.
- Comprehensive Child Care Program - A City funded program which provides assessments of licensed child care programs and technical assistance and training for participating providers to ensure they continue to meet quality standards.
- Child Care Assistance Program - A City funded childcare voucher program for children from birth to twelve whose families make between 200% and 300% of the federal poverty level.
- Nurse Family Partnership - A City funded home visiting nurse program for first-time low income pregnant women; services provided through the child's second year.
- Child Care Health Services - A City and State funded program that provides behavioral and physical health screenings to children in early learning, child care and school age programs; and consultation services for providers and families to address the needs of individual children.
- All Families and Education Levy Programs
  - Step Ahead - A levy funded preschool program for children whose families make 110%-300% of the federal poverty line.
  - Parent-Child Home Program -A levy funded home visiting program for two-year-olds not participating in any other early learning or childcare program.

The proposal also moves the following programs administered by the Office for Education and located within the Department of Neighborhoods:

- Families and Education Levy programs (for more details on Families and Education Levy Programs, please see Education-Support Services Levy section):
  - Early Learning (Levy programs above and Professional Development and Assessment)
  - Elementary (Seattle Public Schools Elementary Innovation, Summer Learning, Family Support)
  - Middle School (Seattle Public Schools Middle School Innovation/Linkage, Sports and

# Department of Education and Early Learning

- Transportation, Summer Learning)
  - High School (Seattle Public Schools High School Innovation, Summer Learning)
  - Health (School-Based Health Centers, Health Support Services (School Nursing), Mental Health Enhancement, Elementary Health, Oral Health)
- Seattle Youth Violence Prevention Initiative - A City funded program that focuses on youth at risk of perpetuating or being a victim of violence.
- Read and Rise (funded for 2015 only) - A pilot reading program that engages family and the community to improve language and literacy development.

In addition to the advantages created through bringing the programs into one department, the proposal adds the following positions (among others) to address the Mayor's direction and support the goals listed in the Council budget action:

- A Higher Education position to act as a liaison with higher education institutions; facilitate linkages between career education attainment efforts and workforce development programs; and develop partnerships with higher education to advance other City goals geared toward economic development and advancing a vision of Seattle as a national leader for academic, technology and scientific research.
- A Community Outreach position to help plan and facilitate the proposed education summit and build relationships with the School District, community members and providers. This position will also play a key role in linking the department's work with the Office of Civil Rights and the Office of Immigrant and Refugee Affairs to ensure an integrated and strategic approach to marrying educational goals with the goals of the City's Race and Social Justice Initiative.
- A Data Manager position as part of a three person dedicated data team to support the levy investments in Seattle Public Schools as performance standards change (Common Core), develop a new data collection system for early education programs and generally improve data collection and analysis within the department.

## Incremental Budget Changes

### Department of Education and Early Learning

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Proposed Changes</b>				
Create the Department of Education and Early Learning	\$ 48,492,418	41.50	\$ 51,423,919	40.50
Add SYVPI Policy Staff	\$ 0	2.00	\$ 0	1.00
<b>Proposed Technical Changes</b>				
Final Citywide Adjustments for Standard Cost Changes	\$ 217,104	0.00	\$ 407,667	0.00
<b>Total Incremental Changes</b>	<b>\$ 48,709,522</b>	<b>43.50</b>	<b>\$ 51,831,586</b>	<b>41.50</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 48,709,522</b>	<b>43.50</b>	<b>\$ 51,831,586</b>	<b>41.50</b>

# Department of Education and Early Learning

## Descriptions of Incremental Budget Changes

### Proposed Changes

#### **Create the Department of Education and Early Learning - \$48,492,418/41.50 FTE**

To respond to the 2014 SLI and the Mayor's priorities for education, the 2015-16 Proposed Budget creates a new Department of Education and Early Learning. The department is organized into four divisions (Budget Control Levels):

- Director's Office
- Early Learning
- Finance and Administration
- Youth Violence Prevention Initiative

To create the new department, the proposed budget transfers all programs currently administered by the Office for Education (OFE), located in the Department of Neighborhoods (DON) and the Education Support Levy, to the new DEEL. Additionally, the budget transfers a number of programs related to early education, child health and childcare from the Human Services Department (HSD).

To staff the new department, the Budget transfers 18.5 FTE associated with the transferred programs from the HSD, 11.0 FTE from the OFE (Families and Education Levy) and 5.5 FTE from the Department of Neighborhoods (DON). The DON positions are OFE positions funded by General Fund and previously housed in DON, as well as the staff for the Seattle Youth Violence Prevention Initiative (SYVPI).

The proposed budget also creates 6.5 FTE for the new department. This includes:

- A higher education liaison to facilitate partnerships with local institutions of higher education.
- A data manager position to lead a three person data collection, evaluation and reporting team.
- An Early Learning Division director to lead the Early Learning Division to successfully combine the workforce and workload from the different departments.
- A quality assurance manager to lead the department's provider coaching staff.
- Two coaches to focus on supporting Step Ahead providers. This workload is currently performed by outside contractors. When that contract ends in fall 2015, this work will be performed by DEEL staff and the contract will not be renewed. These positions will not be filled until that time.
- A part-time finance analyst position increased to full-time.

In addition, the budget changes the sunset date on two positions created for the development of the Seattle Preschool Program which were scheduled to sunset at the end of 2014.

- The community outreach strategic advisor 2 added in the 2014 Budget is refocused to help plan and facilitate the proposed education summit and build relationships with the School District, community members and providers. The sunset is permanently lifted on this position.
- The policy and planning strategic advisor 2, also added for 2014, will create consistent provider contracting, expectations and performance measures for programs in the Early Learning Division. As this is a limited project, the sunset on this position is extended by one year to the end of 2015.

Funding of the new department comes from a number of sources, including new General Fund resources:

- Existing HSD General Fund associated with the various programs moving to DEEL - \$6.4 million.
- Existing HSD State funding for the Early Childhood Education and Assistance Program - \$4 million.
- Existing OFE General Fund for early learning programming moving to DEEL - \$369,000.
- Existing Families and Education Levy appropriations. (Note, Families and Education Levy appropriations increase every year, in accordance with the levy spending plan, as levy programs expand. Traditionally, the Office for Education has not spent its full allocation for administration and staff. The new department will increase levy spending, but appropriations will not increase in excess of the planned increase.

# Department of Education and Early Learning

Programming will continue to expand as projected.) - \$31.9 million.

- Existing SYVPI General Fund - \$5.6 million.
- New General Fund - \$68,000.

## Add SYVPI Policy Staff/2.00 FTE

This adjustment adds two positions to the SYVPI staff. Both positions are funded through existing SYVPI resources.

1. A strategic advisor 1 to conduct training and provide ongoing technical assistance for the use of SYVPI's new Risk Assessment tool. The position will also assess and coordinate other professional development needs of SYVPI service providers. This position is funded through savings realized through changes to the SYVPI recreation, network, and street outreach contracts.
2. A strategic advisor 2 responsible for the research and hands-on work required to implement SYVPI's evaluation readiness work plan. This work plan includes the steps necessary to prepare SYVPI for evaluation including: conduct a community needs assessment, assess the functionality of the current data collection system, review different evaluation methods, and update the SYVPI logic model. Additionally, the position will assist in preparing updates to the City Council and the Mayor's Office on progress on the evaluation readiness work plan. This position is funded with existing evaluation resources and sunsets at the end of 2015.

## Proposed Technical Changes

### Final Citywide Adjustments for Standard Cost Changes - \$217,104

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."

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Director's Office Budget Control Level	ED100	0	0	23,683,531	25,681,569
Early Learning Budget Control Level	ED300	0	0	18,306,113	19,227,820
Finance and Administration Budget Control Level	ED200	0	0	1,014,785	1,149,095
Youth Violence Prevention Initiative Budget Control Level	ED600	0	0	5,705,093	5,773,102
<b>Department Total</b>		<b>0</b>	<b>0</b>	<b>48,709,522</b>	<b>51,831,586</b>
<b>Department Full-time Equivalent Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>43.50</b>	<b>41.50</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.

# Department of Education and Early Learning

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
411100	2011 Families & Education Levy	0	0	31,926,024	35,069,140
	<b>Total 2011 Families &amp; Education Levy</b>	<b>0</b>	<b>0</b>	<b>31,926,024</b>	<b>35,069,140</b>
587001	General Fund Support	0	0	12,732,460	12,711,408
	<b>Total General Fund Support</b>	<b>0</b>	<b>0</b>	<b>12,732,460</b>	<b>12,711,408</b>
434010	2011 Families & Education Levy	0	0	4,051,038	4,051,038
	<b>Total State Grants</b>	<b>0</b>	<b>0</b>	<b>4,051,038</b>	<b>4,051,038</b>
	<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>48,709,522</b>	<b>51,831,586</b>
	<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>48,709,522</b>	<b>51,831,586</b>

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

### Director's Office Budget Control Level

The purpose of the Director's Office Budget Control Level is to provide executive leadership to support the achievement of department outcomes, manage K-12 Levy investments, and engage community members in the work of the department.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Director's Office	0	0	23,683,531	25,681,569
<b>Total</b>	<b>0</b>	<b>0</b>	<b>23,683,531</b>	<b>25,681,569</b>
Full-time Equivalents Total*	0.00	0.00	12.00	12.00

\* 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.



# Department of Education and Early Learning

## Early Learning Budget Control Level

The purpose of the Early Learning Budget Control Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Early Learning	0	0	18,306,113	19,227,820
<b>Total</b>	<b>0</b>	<b>0</b>	<b>18,306,113</b>	<b>19,227,820</b>
Full-time Equivalents Total*	0.00	0.00	22.00	21.00

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## Finance and Administration Budget Control Level

The purpose of the Finance and Administration Budget Control Level is to provide financial, administrative, human resources, and information technology support to the department.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Finance and Administration	0	0	1,014,785	1,149,095
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,014,785</b>	<b>1,149,095</b>
Full-time Equivalents Total*	0.00	0.00	4.00	4.00

\* 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.

## Youth Violence Prevention Initiative Budget Control Level

The purpose of the Youth Violence Prevention Initiative Budget Control Level is to help reduce youth violence.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Youth Violence Prevention Initiative	0	0	5,705,093	5,773,102
<b>Total</b>	<b>0</b>	<b>0</b>	<b>5,705,093</b>	<b>5,773,102</b>
Full-time Equivalents Total*	0.00	0.00	5.50	4.50

\* 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.

# Department of Education and Early Learning

## Education Fund Table

### Department of Education Fund

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	0	0	0	48,709,522	51,831,586
Less: Actual and Budgeted Expenditures	0	0	0	48,709,522	51,831,586
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Education-Support Services Levy

Holly Miller, Department of Education and Early Learning

(206) 233-5118

<http://www.seattle.gov/neighborhoods/education>

## Department Overview

In November 2011, Seattle voters approved a \$231 million renewal of the Education-Support Services Levy, otherwise known as the Families and Education Levy for the period of 2012-2018. The 2011 Families and Education Levy invests in early learning, elementary school, middle school, high school, and health programs to achieve three goals:

1. Improve children's readiness for school;
2. Enhance students' academic achievement and reduce the academic achievement gap;
3. Decrease students' dropout rate and increase graduation from high school and prepare students for college and/or careers after high school.

Levy investments are aligned with the goals of Seattle Public Schools and the Road Map Initiative to double the number of students who enroll in post-secondary programs after high school and/or achieve a career credential.

Department Education and Early Learning (DEEL) staff administers the Families and Education Levy. The mission of DEEL is to ensure that all Seattle children have the greatest opportunity to succeed in school and in life and to graduate from school ready for college or a career. DEEL is responsible for developing the City's education policy and investment strategy to help children succeed in school, strengthen school-community connections, and increase access to high-quality programs supporting academic achievement. DEEL, the Department of Parks and Recreation, and Public Health - Seattle & King County all use levy dollars to implement programs and support levy goals and objectives

Levy investments are made in programs that improve academic achievement. To that end, each program undergoes ongoing program evaluation to ensure it delivers on specific targeted outcomes intended to improve academic achievement. DEEL publishes annual reports detailing program targets (adopted by the Levy Oversight Committee) and program results.

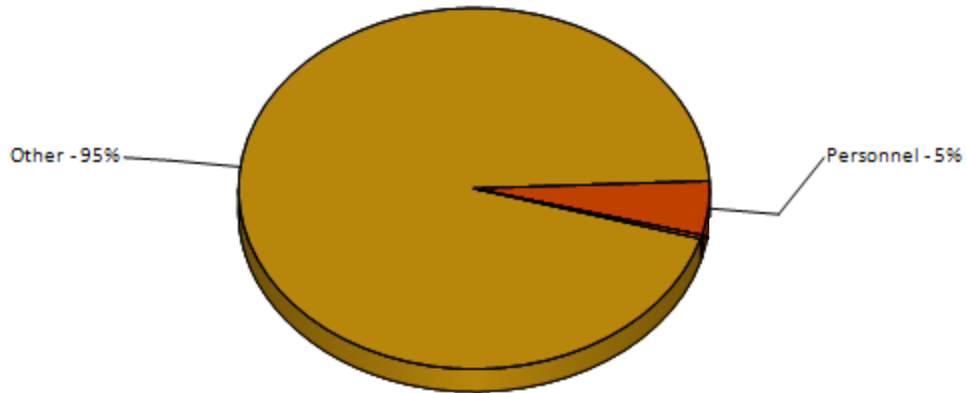
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$21,539,976	\$28,940,696	\$31,926,029	\$35,069,140
<b>Total Operations</b>	<b>\$21,539,976</b>	<b>\$28,940,696</b>	<b>\$31,926,029</b>	<b>\$35,069,140</b>
<b>Total Appropriations</b>	<b>\$21,539,976</b>	<b>\$28,940,696</b>	<b>\$31,926,029</b>	<b>\$35,069,140</b>
Full-time Equivalent Total*	9.00	9.00	0.00	0.00

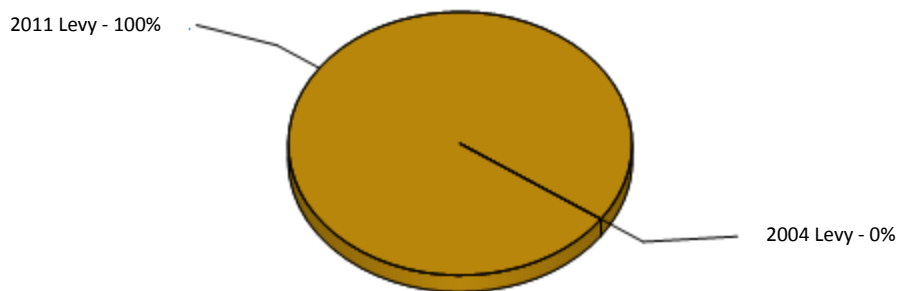
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# Education-Support Services Levy

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category



# Education-Support Services Levy

## Budget Overview

The 2011 Families and Education Levy substantially increases the overall funding available to support children and their families, both in- and out-of-school, in an effort to help all Seattle's children succeed academically. Outlined below is an overview of the six key program areas that were recommended by the 2011 Families and Education Levy Advisory Committee and funded in the levy:

1. **Early Learning and School Readiness** includes funding for:
  - up to 736 Step Ahead pre-school slots annually for 4-year olds once the program is fully established (511 slots funded in the 2014-2015 school year and 575 in 2015-16);
  - professional development for Step Ahead, Early Childhood Education and Assistance Program, Head Start, Comprehensive Childcare Program, and Family Friend & Neighbor sites;
  - health screenings for Step Ahead;
  - home visitation for 2-3 year olds (160 families annually); and
  - support for families and children entering kindergarten each year.
2. **Elementary School Academic Achievement** includes funding for:
  - extended learning time and out-of-school time initially at 4 schools, increasing to 12 in the 2014-2015 school year, 16 in 2015-16, and eventually ramping up to 23 schools;
  - summer learning for up to 875 students once the program is fully established (345 in 2015 and 470 in 2016); and
  - family support for both high-risk elementary students and refugee/immigrant and Native American families/students.
3. **Middle School Academic Achievement and College/Career Preparation** includes funding for:
  - extended learning time and out-of-school time;
  - social, emotional, and behavioral support, college and career planning at 4 schools, case management for college and career planning for up to 600 students;
  - summer learning for up to 1300 students at full implementation (944 in 2015 and 1160 in 2016); and
  - out-of-school time transportation and sports.
4. **High School Academic Achievement and College/Career Preparation** includes funding for:
  - extended learning time & social, emotional, and behavioral support for ninth graders at 5 schools, college and career planning at 5 schools, case management for college and career planning for up to 800 students once the program is fully established (the case management program comes online in 2015-16 for 200 students);
  - college readiness assessments for all 10th graders in Seattle Public Schools; and
  - summer learning for up to 500 students.
5. **Student Health** includes funding for:
  - school-based health centers (SBHCs) and nursing services at 5 middle schools and 10 high schools;
  - SBHC, nursing, and family engagement services at the Seattle World School;
  - SBHC services for students at the Interagency Academy;
  - health care, mental health interventions and community referrals for elementary school students at 8 sites;
  - a quality control system for mental health providers; and
  - dental services for 10 schools.
6. **Administration, and Research and Evaluation** provides funding for staff in the Department of Education and Early Learning to provide oversight, administration, and strategic direction for the above referenced programs. These staff members are responsible for building strong partnerships with Seattle Public Schools, community funders, and community providers to ensure successful program development and implementation. As part of this program, the levy funds ongoing research and evaluation driven by the use of data to make continuous program improvements. This provides a strong accountability structure

# Education-Support Services Levy

for levy programs, including a data-sharing agreement with Seattle Public Schools and performance-based contracts tied to achieving specific indicator and outcome goals.

The program areas described above represent the investment areas critical for children to achieve the educational milestones that will put them on a successful path from pre-school to post-secondary attainment. The Budget Control Levels (BCLs) mirror these program areas.

The 2015 Proposed Budget reflects the level of expenditure described in the 2011 Families and Education Levy financial plan approved by City Council in Ordinance 123567. The levy can legally collect property taxes in the amount of \$231.6 million over seven years, from 2012-2018. In the first year, 2012, the amount levied was \$32.1 million. This amount is then inflated by 1% annually through 2018. The City expects to collect approximately \$230.6 million over 7 years. In addition, from 2012 to 2018, the Levy fund is expected to earn \$4.9 million from interest earnings on the fund balance, resulting in a combined total revenue estimate of \$235.5 million.

The levy implementation plan expands program service delivery levels during each successive year to include a growing number of schools and children. Due to limitations of 1% annual growth in levy amounts imposed by law, and to fund the expanded program levels in the latter years of the levy, the funding strategy appropriates less than the revenues collected in the early years and holds these funds in reserve within the City's Education - Support Services Fund (displayed at the end of this section). These reserves will be used to fund the higher program and administration expenses planned for in the final years of implementation. For example, the levy budget for 2015 appropriates only \$31.9 million of the \$33.8 million in total revenues expected to be collected in that year. The difference, \$1.9 million, will be reserved to fund anticipated increased costs in the out years. 2016 is the first year in which levy spending will exceed revenues collected in that same year.

All appropriated funds are also appropriated through the Department of Education and Early Learning (DEEL) operating fund. DEEL administers all levy appropriations.

## Incremental Budget Changes

### Education-Support Services Levy

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 28,940,696</b>	<b>9.00</b>	<b>\$ 28,940,696</b>	<b>9.00</b>
<b>Baseline Changes</b>				
Align Appropriations with the 2011 Families and Education Levy Financial Plan	\$ 2,985,333	0.00	\$ 6,128,444	0.00
Supplemental Budget Changes	\$ 0	2.00	\$ 0	2.00
<b>Proposed Changes</b>				
Transfer Staff to the New Department of Education and Early Learning	\$ 0	-11.00	\$ 0	-11.00
<b>Total Incremental Changes</b>	<b>\$ 2,985,333</b>	<b>-9.00</b>	<b>\$ 6,128,444</b>	<b>-9.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 31,926,029</b>	<b>0.00</b>	<b>\$ 35,069,140</b>	<b>0.00</b>

# Education-Support Services Levy

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Align Appropriations with the 2011 Families and Education Levy Financial Plan - \$2,985,333**

This item adjusts the 2011 Families and Education Levy's 2014-2015 appropriations to reflect the Levy financial plan as adopted by the City Council. Levy programs expand throughout the course of the Levy and technical adjustments must be made each biennium to add the appropriations needed for program expansions. These changes are consistent with the original financial plan for this Levy.

<u>Program Area</u>	<u>2015 Increase</u>	<u>2015 Levy Appropriation</u>	<u>2016 Increase</u>	<u>2016 Levy Appropriation</u>
Early Learning	\$929,180	\$8,178,208	\$975,746	\$9,153,954
Elementary	\$1,206,107	\$6,965,430	\$1,268,717	\$8,234,147
Middle Schools	\$556,633	\$6,213,582	\$480,587	\$6,694,169
High Schools	\$114,119	\$2,719,222	\$226,827	\$2,946,049
Health	\$148,500	\$6,335,971	\$158,399	\$6,494,370
Administration	\$30,788	\$1,313,611	\$32,840	\$1,346,451
Research and Evaluation	\$0	\$200,000	\$0	\$200,000
	<b>\$2,985,327</b>	<b>\$31,926,024</b>	<b>\$3,143,116</b>	<b>\$35,069,140</b>

#### **Supplemental Budget Changes/2.00 FTE**

This adjustment reflects changes made through supplemental budget legislation since the last Adopted Budget. Supplemental budget legislation is developed by the Executive and adopted by the City Council four times a year to provide for corrections to the Adopted Budget, unforeseen changes in circumstance, new funding opportunities or new policy priorities. These changes may include additions or reductions in appropriations and FTEs.

### Proposed Changes

#### **Transfer Staff to the New Department of Education and Early Learning/(11.00) FTE**

The Proposed Budget eliminates the Office for Education (OFE) and establishes the Department of Education and Early Learning (DEEL). DEEL is the successor agency to OFE. This transfers all OFE staff to DEEL which will administer all Levy programs, the Seattle Youth Violence Prevention Initiative and other programs. To learn more about DEEL and what programs it will include, please see the DEEL budget section.

# Education-Support Services Levy

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>2004 Families and Education Levy</b>					
Academic Improvement Activities Budget Control Level	IL900	25,216	0	0	0
Administration and Evaluation Budget Control Level	IL700	2,714	0	0	0
Early Learning Budget Control Level	IL100	370,308	0	0	0
Family Support and Family Involvement Budget Control Level	IL200	461,803	0	0	0
Middle School Support Budget Control Level	IL800	165,370	0	0	0
Out-of-School Time Budget Control Level	IL400	283,177	0	0	0
Student Health Budget Control Level	IL500	46,055	0	0	0
Support for High-Risk Middle and High School Age Youth Budget Control Level	IL300	467,684	0	0	0
<b>2011 Families and Education Levy</b>					
Administration and Evaluation Budget Control Level	IL702	1,222,287	1,482,823	1,513,612	1,546,452
Early Learning and School Readiness Budget Control Level	IL102	5,035,177	7,249,027	8,178,209	9,153,954
Elementary School Academic Achievement Budget Control Level	IL202	3,815,437	5,759,322	6,965,431	8,234,147
High School Academic Achievement and College/Career Preparation Budget Control Level	IL402	1,513,759	2,605,103	2,719,223	2,946,048
Middle School Academic Achievement and College/Career Preparation Budget Control Level	IL302	3,110,965	5,656,950	6,213,583	6,694,169
Research and Evaluation Budget Control Level	IL602	727	0	0	0
Student Health Budget Control Level	IL502	5,019,296	6,187,471	6,335,971	6,494,370
<b>Department Total</b>		<b>21,539,976</b>	<b>28,940,696</b>	<b>31,926,029</b>	<b>35,069,140</b>



# Education-Support Services Levy

Department Full-time Equivalents Total\*                      9.00                      9.00                      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.

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
411100	Taxes, Levies & Bonds	32,094,884	32,565,347	32,916,694	33,257,454
461110	Interest Earnings	238,973	682,361	908,013	894,941
	<b>Total 2011 Families &amp; Education Levy</b>	<b>32,333,857</b>	<b>33,247,708</b>	<b>33,824,707</b>	<b>34,152,395</b>
411100	Taxes, Levies & Bonds	70,642	0	0	0
433010	Indirect Federal Grant	176,514	0	0	0
461110	Interest Earnings	8,287	0	0	0
	<b>Total 2004 Families &amp; Education Levy</b>	<b>255,443</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Revenues</b>	<b>32,589,300</b>	<b>33,247,708</b>	<b>33,824,707</b>	<b>34,152,395</b>
379000	Use of (Contribution to) Fund Balance	-12,616,209	-4,307,012	-1,898,683	916,745
	<b>Total 2011 Families &amp; Education Levy</b>	<b>-12,616,209</b>	<b>-4,307,012</b>	<b>-1,898,683</b>	<b>916,745</b>
379000	Use of (Contribution to) Fund Balance	1,566,885	0	0	0
	<b>Total 2004 Families &amp; Education Levy</b>	<b>1,566,885</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Resources</b>	<b>21,539,976</b>	<b>28,940,696</b>	<b>31,926,024</b>	<b>35,069,140</b>

# Education-Support Services Levy

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

### Academic Improvement Activities Budget Control Level

The purpose of the Academic Improvement Activities Budget Control Level is to improve academic performance by providing resources and technical support for academic programs.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Academic Improvement Activities	25,216	0	0	0
<b>Total</b>	<b>25,216</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Administration and Evaluation Budget Control Level

The purpose of the Administration and Evaluation Budget Control Level is to see that Levy funds are used effectively and achieve their intended goals.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration and Evaluation	2,714	0	0	0
<b>Total</b>	<b>2,714</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Early Learning Budget Control Level

The purpose of the Early Learning Budget Control Level is to ensure children enter Seattle's schools ready to learn by increasing access for low-income families to higher quality and more extensive educational child care.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Early Learning	370,308	0	0	0
<b>Total</b>	<b>370,308</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Family Support and Family Involvement Budget Control Level

The purpose of the Family Support and Family Involvement Budget Control Level is to improve academic achievement by providing culturally relevant family support services and community resources in schools, and by creating authentic partnerships among schools, parents, and communities.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Family Support and Family Involvement	461,803	0	0	0
<b>Total</b>	<b>461,803</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Education-Support Services Levy

## **Middle School Support Budget Control Level**

The purpose of the Middle School Support Budget Control Level is to improve academic achievement by providing early intervention services to middle school students.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Middle School Support	165,370	0	0	0
<b>Total</b>	<b>165,370</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **Out-of-School Time Budget Control Level**

The purpose of the Out-of-School Time Budget Control Level is to improve academic achievement by providing safe and academically focused after-school programs for middle and elementary school students.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Out-of-School Time	283,177	0	0	0
<b>Total</b>	<b>283,177</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **Student Health Budget Control Level**

The purpose of the Student Health Budget Control Level is to reduce health-related barriers to learning and academic achievement by maintaining and expanding the existing infrastructure of school-based health services.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Student Health	46,055	0	0	0
<b>Total</b>	<b>46,055</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **Support for High-Risk Middle and High School Age Youth Budget Control Level**

The purpose of the Support for High-Risk Middle and High School Age Youth Budget Control Level is to provide intensive services to middle and high school age youth to reduce risk factors that affect their ability to achieve academically and complete school.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Support for High-Risk Middle and High School Age Youth	467,684	0	0	0
<b>Total</b>	<b>467,684</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Education-Support Services Levy

## Administration and Evaluation Budget Control Level

The purpose of the Administration Budget Control is to monitor that funds are used to achieve the Levy's goals of school readiness, academic achievement, reduced dropout rates and increased graduation rates, and student preparedness for college and/or careers after high school. Evaluation is not included for 2012.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration and Evaluation	1,222,287	1,482,823	1,513,612	1,546,452
<b>Total</b>	<b>1,222,287</b>	<b>1,482,823</b>	<b>1,513,612</b>	<b>1,546,452</b>
Full-time Equivalents Total*	9.00	9.00	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.*

## Early Learning and School Readiness Budget Control Level

The purpose of the Early Learning and School Readiness Budget Control Level is to ensure that children enter Seattle's schools ready to learn by increasing access for low-income families to higher quality and more extensive educational child care, and expanding the number of current early childhood education programs.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Early Learning and School Readiness	5,035,177	7,249,027	8,178,209	9,153,954
<b>Total</b>	<b>5,035,177</b>	<b>7,249,027</b>	<b>8,178,209</b>	<b>9,153,954</b>

## Elementary School Academic Achievement Budget Control Level

The purpose of the Elementary School Academic Achievement Budget Control Level is to improve Seattle's elementary school-aged children's ability to achieve academically by investing in quality academic support programs.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Elementary School Academic Achievement	3,815,437	5,759,322	6,965,431	8,234,147
<b>Total</b>	<b>3,815,437</b>	<b>5,759,322</b>	<b>6,965,431</b>	<b>8,234,147</b>

# Education-Support Services Levy

## **High School Academic Achievement and College/Career Preparation Budget Control Level**

The purpose of the High School Academic Achievement and College/Career Preparation Budget Control Level is to improve Seattle's high school-aged children's ability to achieve academically, complete school, and be prepared for college and/or careers after high school by investing in quality academic support programs.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
High School Academic Achievement and College/Career Preparation	1,513,759	2,605,103	2,719,223	2,946,048
<b>Total</b>	<b>1,513,759</b>	<b>2,605,103</b>	<b>2,719,223</b>	<b>2,946,048</b>

## **Middle School Academic Achievement and College/Career Preparation Budget Control Level**

The purpose of the Middle School Academic Achievement and College/Career Preparation Budget Control Level is to improve Seattle's middle school-aged children's ability to achieve academically, complete school, and be prepared for college and/or careers after high school by investing in quality academic support programs.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Middle School Academic Achievement and College/Career Preparation	3,110,965	5,656,950	6,213,583	6,694,169
<b>Total</b>	<b>3,110,965</b>	<b>5,656,950</b>	<b>6,213,583</b>	<b>6,694,169</b>

## **Research and Evaluation Budget Control Level**

The purpose of the Research and Evaluation Budget Control Level is to provide research and evaluation of Levy programs to ensure that the City is effectively investing in programs that achieve the Levy's goals of school readiness, academic achievement, reduced dropout rates and increased graduation rates, and student preparedness for college and/or careers after high school. This program was moved to the Administration and Evaluation Budget Control Level in 2013.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Research and Evaluation	727	0	0	0
<b>Total</b>	<b>727</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **Student Health Budget Control Level**

The purpose of the Student Health Budget Control Level is to reduce health-related barriers to learning so that students can achieve academically, complete school, and be prepared for college and/or careers after high school by investing in school-based health programs located at Seattle Public Schools.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Student Health	5,019,296	6,187,471	6,335,971	6,494,370
<b>Total</b>	<b>5,019,296</b>	<b>6,187,471</b>	<b>6,335,971</b>	<b>6,494,370</b>

# Education-Support Services Levy

## Education Levy Fund Table

### Educational & Developmental Services Fund (17856)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>1,730,006</b>	<b>56,000</b>	<b>168,121</b>	<b>43,695</b>	<b>43,695</b>
Accounting and Technical Adjustments	5,000	0	0	0	0
Plus: Actual and Estimated Revenues	255,443	0	35,574	0	0
Less: Actual and Budgeted Expenditures	1,822,328	0	160,000	0	0
<b>Ending Fund Balance</b>	<b>168,121</b>	<b>56,000</b>	<b>43,695</b>	<b>43,695</b>	<b>43,695</b>
Accounting Adjustment			-7,305		
Continuing Projects	105,474	56,000	7,000	43,695	43,695
Encumbrances	62,647		44,000		
<b>Total Reserves</b>	<b>168,121</b>	<b>56,000</b>	<b>43,695</b>	<b>43,695</b>	<b>43,695</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 2011 Families and Education Levy (17857)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>26,797,436</b>	<b>34,870,624</b>	<b>39,059,656</b>	<b>43,366,668</b>	<b>45,265,346</b>
Accounting and Technical Adjustments	-353,989	0	0	0	0
Plus: Actual and Estimated Revenues	32,333,857	33,247,708	33,247,708	33,824,707	34,152,395
Less: Actual and Budgeted Expenditures	19,717,648	28,940,696	28,940,696	31,926,029	35,069,140
<b>Ending Fund Balance</b>	<b>39,059,656</b>	<b>39,177,636</b>	<b>43,366,668</b>	<b>45,265,346</b>	<b>44,348,601</b>
Reserved Fund Balance	39,059,656	39,177,636	43,366,668	45,265,346	44,348,601
<b>Total Reserves</b>	<b>39,059,656</b>	<b>39,177,636</b>	<b>43,366,668</b>	<b>45,265,346</b>	<b>44,348,601</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Human Services Department

John Okamoto, Director

(206) 386-1001

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

## Department Overview

The mission of the Human Services Department (HSD) is to connect people with resources and solutions during times of need, so all Seattle residents can live, learn, work, and take part in strong and healthy communities. HSD contracts with more than 170 community-based human service providers and administers programs to ensure Seattle residents have food and shelter, education and job opportunities, access to health care, opportunities to gain social and economic independence and success, and many more of life's basic necessities. HSD is committed to working with the community to provide appropriate and culturally-relevant services.

HSD's Strategic Plan, "Healthy Communities, Healthy Families" identifies a set of goals and actions to position HSD to better serve clients and strengthen the City's overall service delivery system. The strategic plan includes four key goals:

- Create a Proactive, Seamless Service System;
- Strengthen and Expand Partnerships;
- Engage and Partner with the Community; and
- Use Data-Driven Design and Evaluation.

HSD's work is funded by a variety of revenue sources, including federal, state and inter-local grants, and the City's General Fund. General Fund contributions leverage significant grant revenues to benefit Seattle residents. As a result, external grants represent approximately 51% of HSD's revenue, while General Fund represents 49%.

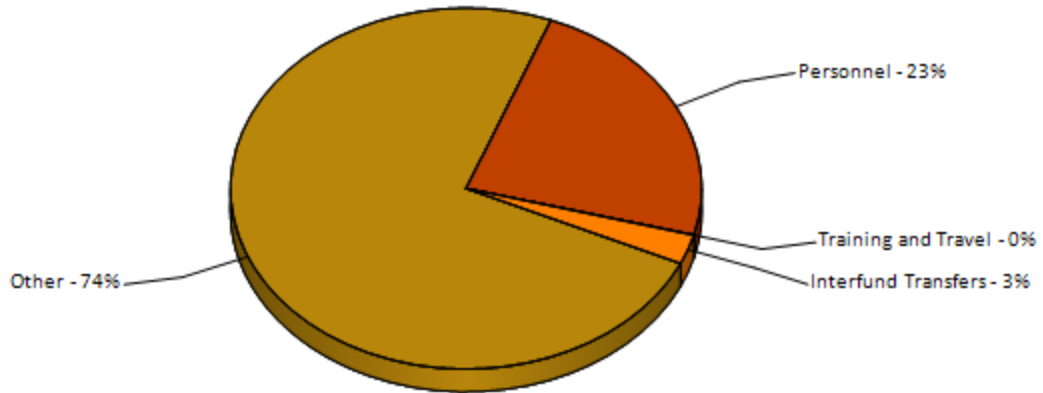
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$59,667,860	\$66,562,134	\$62,551,092	\$62,862,463
Other Funding - Operating	\$58,484,660	\$62,100,661	\$65,626,482	\$62,978,465
<b>Total Operations</b>	<b>\$118,152,520</b>	<b>\$128,662,795</b>	<b>\$128,177,574</b>	<b>\$125,840,928</b>
<b>Total Appropriations</b>	<b>\$118,152,520</b>	<b>\$128,662,795</b>	<b>\$128,177,574</b>	<b>\$125,840,928</b>
Full-time Equivalent Total*	338.85	343.35	327.10	327.10

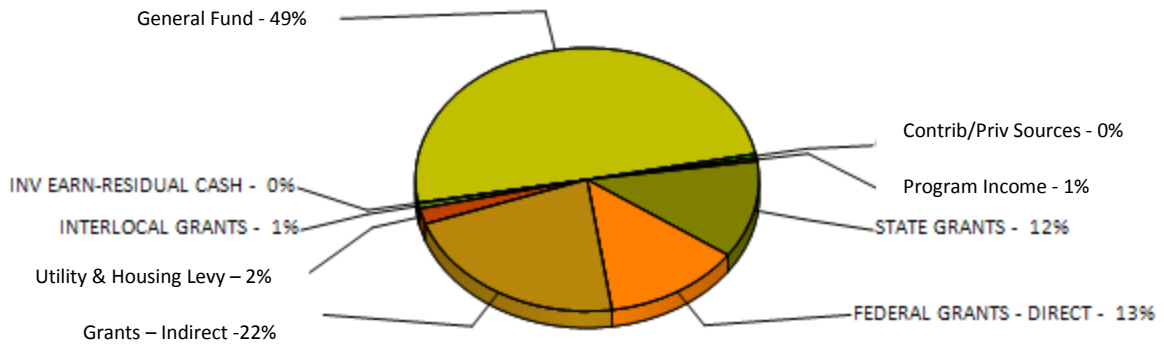
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# Human Services Department

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category





# Human Services Department

## Budget Overview

To advance the Mayor's Affordability Agenda and to enhance the safety net for Seattle's most vulnerable residents, the 2015-2016 Proposed Budget for the Human Services Department (HSD) preserves services and increases general fund support in key areas such as:

- homelessness
- domestic violence
- services for older adults and people with disabilities
- youth services

Although the economy has been improving, many families and individuals continue to feel the impacts of the recession. The 2015-2016 Proposed Budget maintains current investments in community-based health and human services, including an inflation increase to General Fund contracts of 2.1% in 2015 and 2.3% in 2016. Combined with existing investments, the 2015-2016 Proposed Budget expands funding to provide critical support to individuals and families. In addition, the department supports the Mayor's Affordability Agenda, particularly by increasing resources in utility discount program administration, with the goal of doubling program enrollment and the expansion of financial empowerment centers.

### **Increase Assistance for Individuals and Youth without Shelter**

HSD invests more than \$32 million a year in programming that impacts the most vulnerable people in our communities, particularly those at-risk of homelessness. HSD invests \$19 million a year in homeless prevention, intervention, and housing stabilization/supportive housing. In addition to the HSD investments, the Office of Housing provides approximately \$25 million annually in capital funding for the production and preservation of affordable housing, a significant portion of which supports homeless housing projects.

Despite significant investments, there remains continued demand for assistance to help individuals and families without shelter. The 2014 One Night Count, which occurs annually during the month of January, counted 2,392 individuals living unsheltered in the City of Seattle. To address this, the 2015-2016 Proposed Budget includes funding that assists long-term shelter stayers, and supports efforts to rapidly re-house single adults. Moving long-term shelter stayers into permanent housing not only benefits these individuals, it also creates additional shelter capacity by freeing up shelter bed space. Rapid Rehousing as a program model is a nationally recognized best practice. In addition to these investments, the proposed budget also includes funding for day and hygiene services, and outreach support for homeless individuals.

The proposed budget's funding expansion for Rapid Rehousing services aligns with the City's priority on veterans. The U.S. Department of Housing and Urban Development (HUD), the U.S. Interagency Council on Homelessness, U.S. Department of Veterans Affairs, and the National League of Cities all called on mayors to make a commitment to end veteran homelessness in their cities. Mayor Murray joined other leaders from around the country to support the Mayor's Challenge to End Veterans Homelessness.

The 2015-2016 Proposed Budget also includes funding to support homeless youth by providing case management, legal advocacy and trauma-specific therapy.

### **Establish a Mayor's Office of Domestic Violence and Sexual Assault**

HSD invests more than \$4.9 million annually in services and programs to address domestic violence and sexual assault. The level of investments has increased 38% since 2009. In 2012 the Seattle Police Department received 10,085 domestic violence related calls to 911 and 7,644 domestic violence reports were documented. In order to raise the profile of this important work, and to facilitate integration across HSD, the 2015-2016 Proposed Budget establishes a Mayor's Office of Domestic Violence and Sexual Assault.

# Human Services Department

## Enhance Services for Seniors

The 2015-2016 Proposed Budget invests in additional funding for senior services. Senior Centers play a critical role in providing opportunities for older adults to improve their physical and mental health and well-being, and in reducing social isolation. In 2013, the City's nine senior centers served more than 14,200 Seattle residents, of which 48% percent live alone and 30% percent are low-income, leaving them at risk of accessing social and health resources. Based on analysis conducted by HSD, a geographic disparity in the northeast part of the city exists and proposed funding will address this disparity.

## Create a New Department of Education

Last fall, the City Council unanimously approved a budget action requesting the Executive to develop a proposal that would "elevate the Office for Education to a separate Department..." (SLI 41-1-A-1). The 2015-2016 Proposed Budget centralizes the City's early learning and education investments into a single department. Integrating City's resources allows for programmatic alignment, streamlining contracting, creating consistent expectations and metrics for provider performance, and leveraging multiple program investments for improved outcomes. As part of this centralization, the following programs are transferred from HSD to the new Department of Education:

- Early Childhood Education and Assistance Program (ECEAP)
- Comprehensive Child Care Program (CCCP)
- Child Care Assistance Program (CCAP)
- Nurse Family Partnership
- All Families and Education Levy Programs: Step Ahead, Child Care Health Services, Parent-Child Home Program

## Incremental Budget Changes

### Human Services Department

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 128,662,795</b>	<b>343.35</b>	<b>\$ 128,662,795</b>	<b>343.35</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 1,896,739	0.00	\$ 3,278,407	0.00
Adjustment for One-time Adds or Reductions	-\$ 1,363,076	0.75	-\$ 1,363,076	0.75
Internal Transfers	\$ 0	0.00	\$ 0	0.00
Supplemental Budget Changes	\$ 750,000	0.00	\$ 750,000	0.00
<b>Proposed Changes</b>				
Increase Investments to Address Homelessness	\$ 1,410,000	0.00	\$ 1,210,000	0.00
Enhance Services for Seniors	\$ 70,000	0.00	\$ 140,000	0.00
Expand Utility Discount Program	\$ 190,766	1.50	\$ 190,766	2.50
Youth Services	\$ 100,000	0.00	\$ 100,000	0.00
Create New Department of Education	-\$ 10,288,415	-18.50	-\$ 10,301,758	-18.50
Enhance Food Support	\$ 100,000	0.00	\$ 100,000	0.00
Reserve LEAD/MDT Funding in Finance General	-\$ 715,000	0.00	-\$ 1,130,000	0.00

# Human Services Department

Transfer New Citizen Program to OIRA	\$ 0	0.00	-\$ 744,573	-1.00
Minimum Wage Increase-Seattle Youth Employment Program	\$ 100,000	0.00	\$ 100,000	0.00
Technical Funding Change-Career Bridge	\$ 400,000	0.00	\$ 400,000	0.00
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 2,736	0.00	-\$ 2,736	0.00
Technical Overhead Changes for the 2015-2016 Proposed Budget	\$ 56,000	0.00	\$ 64,000	0.00
Technical Adjustments	\$ 6,855,173	0.00	\$ 4,360,891	0.00
Final Citywide Adjustments for Standard Cost Changes	-\$ 44,672	0.00	\$ 26,212	0.00
<b>Total Incremental Changes</b>	<b>-\$ 485,221</b>	<b>-16.25</b>	<b>-\$ 2,821,867</b>	<b>-16.25</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 128,177,574</b>	<b>327.10</b>	<b>\$ 125,840,928</b>	<b>327.10</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$1,896,739**

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.

#### **Adjustment for One-time Adds or Reductions - (\$1,363,076)/.75 FTE**

This item includes budget reductions in the 2015-16 Biennium for one-time salaries, equipment or expenses added in the 2014 Adopted Budget. It also includes the addition of funding for one-time budget reductions taken in 2014.

#### **Internal Transfers**

This item is budget neutral transfers between budget control levels and programs.

#### **Supplemental Budget Changes - \$750,000**

This adjustment reflects changes made through supplemental budget legislation since the last Adopted Budget. Supplemental budget legislation is developed by the Executive and adopted by the City Council four times a year to provide for corrections to the Adopted Budget, unforeseen changes in circumstance, new funding opportunities or new policy priorities. These changes may include additions or reductions in appropriations and FTEs.

# Human Services Department

## Proposed Changes

### **Increase Investments to Address Homelessness - \$1,410,000**

The 2015-2016 Proposed Budget adds General Fund support to enhance shelter capacity by moving long-term stayers into permanent housing. Seattle's emergency shelter programs are currently operating at capacity. By supporting the transition of long-term stayers out of shelter and into permanent housing, this frees up some shelter capacity for individuals who are currently un-sheltered. The General Fund support of \$410,000 will fund housing navigation case management and flexible housing assistance funding. The City anticipates partnering with the United Way to leverage an additional investment of \$400,000. In addition to the funding for long-term stayers, the proposed budget adds \$600,000 to support Rapid Rehousing for single adults and placing a priority on veterans. The proposed budget also adds \$200,000 for day and hygiene services for homeless individuals, and \$200,000 for homeless outreach and stabilization.

### **Enhance Services for Seniors - \$70,000**

Additional funding for senior services is included in the proposed budget. Senior Centers play a critical role in providing opportunities for older adults to improve their physical and mental health and well-being, and in reducing social isolation. As part of the planning process for the 2015 Request for Investment (RFI) for senior center funding, HSD completed a community stakeholder engagement process, completed research on best practices, and did data analysis work. As a result of this planning process, HSD identified a geographic disparity in the northeast part of the city. The 2015-2016 Proposed Budget includes \$70,000 in 2015 and \$140,000 in 2016 to address this gap in services in northeast Seattle.

### **Expand Utility Discount Program - \$190,766/1.50 FTE**

Seattle offers one of the most generous utility discount programs (UDP) in the country. However, of the estimated 72,000 Seattle residents who qualify for the program, only 14,000 were enrolled at the beginning of 2014. On January 29, 2014 the Mayor announced a goal of doubling enrollment to 28,000. The UDP is offered by the city's utilities who contract with HSD to administer the program. The 2015-2016 Proposed Budget adds positions to the Human Services Department to manage the increased number of UDP applications, recertifications, and outreach to meet goals of doubling the program enrollment.

### **Youth Services - \$100,000**

The 2015-2016 Proposed Budget adds \$100,000 to support homeless youth by providing case management, legal advocacy, and trauma-specific therapy focused on untreated sexual assault. The program also receives state, federal and private funding.

### **Create New Department of Education - (\$10,288,415)/(18.50) FTE**

The 2015-2016 Proposed Budget transfers child care and early learning programs and positions from the Human Services Department to a newly created Department of Education. To achieve the goals of the Council Statement of Legislative Intent, and the Mayor's objectives, the following programs will move from the Human Services Department to the new Department of Education effective January 1, 2015:

- Early Childhood Education and Assistance Program
- Comprehensive Child Care Program
- Child Care Assistance Program
- Nurse Family Partnership
- Step Ahead
- Child Care Health Services

# Human Services Department

- Parent-Child Home Program

## **Enhance Food Support - \$100,000**

The 2015-2016 Proposed Budget adds \$100,000 for bulk food buying for food banks. Food banks in Seattle have reported an increased need of between 16-40% over the previous year.

## **Reserve LEAD/MDT Funding in Finance General - (\$715,000)**

Law Enforcement Assisted Diversion (LEAD) is an innovative program that was developed with input from community leaders to address low-level drug-related crime. LEAD helps to identify long-term solutions to underlying problems that contribute to individuals engaging in low-level street disorder and crime. Instead of jailing and prosecuting low-level drug and prostitution offenders, LEAD diverts individuals known to be engaged in such activity immediately to community-based treatment and support services, either when they are placed under arrest or on a social contact basis. LEAD's goal is to improve public safety and public order, and to reduce criminal behavior by those who participate in the program.

Originally focused in the Belltown neighborhood, the 2014 Adopted Budget added \$830,000 to expand the LEAD program to include the entire downtown core. Council also placed \$300,000 in Finance General for potential additional funding for the LEAD program and for the Multi- Disciplinary Team (MDT).

The expansion of the LEAD program was fully implemented in May 2014. Due to the delay in program implementation and challenges with data collection, the evaluation of the LEAD program has been delayed. The 2015-2016 Proposed Budget moves \$715,000 in funding from HSD's budget to Finance General pending the results of the evaluation, which are expected in the first half of the year. Funding for the second half of the year, \$415,000 for LEAD and \$300,000 for the LEAD/MDT reserve, is set aside in Finance General.

## **Transfer New Citizen Program to OIRA**

The New Citizen Program (NCP), an existing program currently in the Human Services Department (HSD), gives grants to local organizations to provide citizenship eligibility screening, interview preparation, application assistance, disability waivers and referrals for legal assistance. The NCP receives \$402,051 in General Fund support, and also receives \$328,409 in state funding and \$24,112 from the Seattle Housing Authority. In 2016, the NCP will be transferred from HSD to OIRA, as well as a full-time grants & contracts specialist currently assigned to the program.

## **Minimum Wage Increase-Seattle Youth Employment Program - \$100,000**

This item is a technical change to reflect the increase in costs for the Seattle Youth Employment Program (SYEP). The cost increase is due to the increase in Seattle's minimum wage.

## **Technical Funding Change-Career Bridge - \$400,000**

The 2014 Adopted Budget added \$400,000 in Community Development Block Grant (CDBG) funding to support the Career Bridge program. Due to some of the requirements of the CDBG funding, General Funds were identified to support the program in 2014 on a one-time basis. The 2015-2016 Proposed Budget continues \$400,000 in General Funds for the program, and there is a corresponding reduction in CDBG funding for the Career Bridge program.

# Human Services Department

## Proposed Technical Changes

### **Citywide Training and Travel Reallocation - (\$2,736)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### **Technical Overhead Changes for the 2015-2016 Proposed Budget - \$56,000**

This item is a technical change to reflect the increase in indirect costs as a result of managing additional resources included in the 2015-2016 Proposed Budget.

### **Technical Adjustments - \$6,855,173**

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

### **Final Citywide Adjustments for Standard Cost Changes - (\$44,672)**

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."

# Human Services Department

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>CDBG - Human Services Department Budget Control</b>					
Employment Support Services		823,422	400,000	0	0
Homeless Intervention		3,587,258	3,765,594	3,910,042	3,910,346
Leadership and Corporate Services		234,885	987,845	1,042,364	1,043,657
<b>Total</b>	<b>6HSD10</b>	<b>4,645,565</b>	<b>5,153,439</b>	<b>4,952,406</b>	<b>4,954,003</b>

### Aging and Disability Services

#### Aging and Disability Services - Area Agency on Aging Budget Control

Healthy Aging		7,329,553	7,905,141	8,562,961	8,548,064
Home-Based Care		23,021,265	24,118,645	25,414,046	25,233,582
Mayor's Office on Senior Citizens		0	543,124	514,177	523,409
Planning and Coordination		2,272,270	2,626,343	2,697,668	2,723,606
<b>Total</b>	<b>H60AD</b>	<b>32,623,088</b>	<b>35,193,253</b>	<b>37,188,852</b>	<b>37,028,661</b>

### Community Support and Self-Sufficiency

#### Community Support and Self Sufficiency Budget Control

Access to Benefits		1,619,441	0	0	0
Community Based Family Support		3,493,746	0	0	0
Domestic Violence and Sexual Assault Prevention		4,732,573	0	0	0
Mayor's Office for Senior Citizens		450,479	0	0	0
<b>Total</b>	<b>H90CS</b>	<b>10,296,239</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Leadership and Administration

#### Leadership and Administration Budget Control

Data Integrity		2,492,595	2,802,688	1,798,291	1,867,056
Fiscal and Contract Administration		2,722,425	2,701,106	2,597,905	2,526,442
Human Resources		745,442	725,017	792,997	797,421
Leadership		2,935,505	2,892,880	2,946,229	2,742,536
<b>Total</b>	<b>H50LA</b>	<b>8,895,967</b>	<b>9,121,691</b>	<b>8,135,422</b>	<b>7,933,455</b>

### Public Health Services

#### Public Health Services Budget Control

Alcohol and Other Drugs		1,476,996	1,514,240	1,546,039	1,581,598
Asthma		131,271	134,290	137,110	140,264
Family Support Services		1,554,329	2,285,310	0	0
Health Care Access		300,007	392,125	277,840	284,230
Health Care for the Homeless		1,561,491	1,597,406	1,630,952	1,668,463
HIV/AIDS		914,015	856,786	874,779	894,898
Oral Health		127,621	130,557	133,299	136,365

# Human Services Department

Primary Care: Medical and Dental		6,663,073	6,818,045	6,961,224	7,121,332
<b>Total</b>	<b>H70PH</b>	<b>12,728,803</b>	<b>13,728,759</b>	<b>11,561,243</b>	<b>11,827,150</b>

## Transitional Living and Support

### Community Support and Assistance Budget Control

Access to Benefits		0	1,744,061	1,542,424	1,785,649
Community Facilities		87,210	660,001	2,569,076	678,343
Emergency and Transitional Services		28,186,431	32,562,971	37,610,688	37,390,534
Mayor's Office of Domestic Violence and Sexual Assault Prevention		0	5,446,074	5,598,814	5,701,518
<b>Total</b>	<b>H30ET</b>	<b>28,273,641</b>	<b>40,413,107</b>	<b>47,321,002</b>	<b>45,556,044</b>

## Youth and Family Empowerment

### Youth and Family Empowerment Budget Control

Early Learning and Family Support		9,033,474	9,276,214	2,532,483	2,660,224
Family Support		0	3,667,917	-2,773	-2,773
Youth Services		11,655,743	12,108,415	16,488,939	15,884,164
<b>Total</b>	<b>H20YF</b>	<b>20,689,217</b>	<b>25,052,546</b>	<b>19,018,649</b>	<b>18,541,615</b>
<b>Department Total</b>		<b>118,152,520</b>	<b>128,662,795</b>	<b>128,177,574</b>	<b>125,840,928</b>

<b>Department Full-time Equivalents Total*</b>		<b>338.85</b>	<b>343.35</b>	<b>327.10</b>	<b>327.10</b>
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\* 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.



# Human Services Department

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
433010	US Dept of Housing & Urban Development (HUD) / Community Development Block Grant (CDBG)	4,645,565	5,153,439	4,952,406	4,954,003
	King County Prosecutor's Office / Elder Abuse Survivors	34,782	0	0	0
433010	Children's Hospital / Community Transformation Grant	21,388	0	0	0
433010	King County / Safe Harbors McKinney Grant I	286,738	286,738	303,975	303,975
433010	King County / Safe Harbors McKinney Grant III	80,462	97,375	99,739	99,739
433010	University of Washington / UW PEARLS HADRP Fidelity	4,500	0	0	0
433010	US Dept of Housing & Urban Development (HUD) / Seattle Housing Authority (SHA) Client Case Management	373,000	373,000	359,744	359,744
433010	WA Dept of Health / Senior Fall Prevention	510	0	0	0
433010	WA Dept of Social & Health Services (DSHS) / Administration on Aging (AoA) - Nutritional Services Incentive Program (NSIP)	535,141	539,548	638,340	638,340
433010	WA Dept of Social & Health Services (DSHS) / ADRC Enhanced Options Cnslng	18,896	93,000	112,000	56,000
433010	WA Dept of Social & Health Services (DSHS) / Chronic Disease Self-Mgmt	39,299	0	32,000	0
433010	WA Dept of Social & Health Services (DSHS) / Healthy Options	0	300,000	250,000	250,000
433010	WA Dept of Social & Health Services (DSHS) / Older Americans Act (OAA) - Elder Abuse Prevention	23,925	18,793	18,139	17,891
433010	WA Dept of Social & Health Services (DSHS) / Powerful Tools for Caregiving	4,734	0	0	0
433010	WA Dept of Social & Health Services (DSHS) / Title III-B - Older Americans Act (OAA) Supportive Services	2,255,851	2,180,558	2,160,617	2,140,675

## Human Services Department

433010	WA Dept of Social & Health Services (DSHS) / Title III-C-1 - Older Americans Act (OAA) Congregate meals	1,657,711	1,608,232	1,767,296	1,738,863
433010	WA Dept of Social & Health Services (DSHS) / Title III-C-2 - Older Americans Act (OAA) Home delivered meals	785,823	838,540	855,870	841,567
433010	WA Dept of Social & Health Services (DSHS) / Title III-D - Older Americans Act (OAA) Health promotion	104,904	103,899	101,712	100,333
433010	WA Dept of Social & Health Services (DSHS) / Title III-E - Older Americans Act (OAA) National Family Caregiver	749,991	742,838	730,218	720,312
433010	WA Dept of Social & Health Services (DSHS) / TITLE VII - One time Elder Ab	12,949	0	0	0
433010	WA Dept of Social & Health Services (DSHS) / Title XIX - Carry Forward	0	300,000	0	0
433010	WA Dept of Social & Health Services (DSHS) / Title XIX - Local Care Management	19,692	0	0	0
433010	WA Dept of Social & Health Services (DSHS) / Title XIX - Medicaid Administrative Claiming	1,149,011	1,138,235	1,207,735	1,207,735
433010	WA Dept of Social & Health Services (DSHS) / Title XIX - Medicaid Case Mgmt	7,767,245	7,692,462	8,419,079	8,100,252
433010	WA Dept of Social & Health Services (DSHS) / Title XIX - Medicaid Home Care Worker Orientation for IP	87,127	64,690	95,000	95,000
433010	WA Dept of Social & Health Services (DSHS) / Title XIX - Medicaid Home Care Worker Training Wages	908,671	2,138,795	2,138,795	2,138,795
433010	WA Dept of Social & Health Services (DSHS) / Title XIX - Medicaid Nurse Delegation	10,319	23,000	23,000	23,000
433010	WA Dept of Social & Health Services (DSHS) / Title XIX - New Freedom	447,648	447,955	390,280	390,280
433010	WA Dept of Social & Health Services (DSHS) / US Dept of Agriculture (USDA) / Senior Farmers Market Nutrition	23,804	165,000	152,963	152,963
433010	WA Office of Superintendent of Public Instruction (OSPI) / Child and Adult Care Food Progra	1,187,161	1,184,443	1,184,450	1,184,450

## Human Services Department

433010	WA Office of Superintendent of Public Instruction (OSPI)/ Summer Food Service Program	481,951	522,097	516,388	516,388
433010	Workforce Development Council (WDC) / Workforce Investment Act	1,036,673	866,682	866,682	866,682
434010	King County / McKinney Grant	0	0	100,000	0
46990	University of Washington / Reduce Disability - Alz Disease	7,633	0	0	0
	<b>Total FEDERAL GRANTS - INDIRECT</b>	<b>24,763,104</b>	<b>26,879,319</b>	<b>27,476,428</b>	<b>26,896,987</b>
431010	US Department of Education (DOE) / Upward Bound	439,337	415,087	415,087	415,087
431010	US Department of Homeland Security (FEMA) / Urban Area Security Initiative	94,513	110,000	0	0
431010	US Dept of Housing & Urban Development (HUD) / Emergency Shelter Grants Program (ESGP)	537,403	961,197	780,457	780,457
431010	US Dept of Housing & Urban Development (HUD) / Housing Opportunities for People with AIDS (HOPWA) Grant	1,792,542	1,801,000	1,779,541	1,779,541
431010	US Dept of Housing & Urban Development (HUD) / McKinney Grant	9,775,568	10,825,048	12,959,054	12,959,054
431010	US Dept of Justice (DOJ) / Domestic Violence (DV) Transitional Housing	53,266	96,552	92,000	92,000
431010	US Dept of Justice (DOJ) / Grants to Encourage Arrest Policies (GEAP)	243,072	297,410	325,000	325,000
431110	US Dept of Housing & Urban Development (HUD) / ARRA Homeless Prevention & Rapid Rehousing Program	-1,283	0	0	0
	<b>Total FEDERAL GRANTS - DIRECT</b>	<b>12,934,418</b>	<b>14,506,294</b>	<b>16,351,139</b>	<b>16,351,139</b>
541490	City of Seattle / Fees Sexual Abuse of Minors	0	0	8,000	8,000
541490	City of Seattle / Utility Rate Assistance	932,216	1,027,076	1,421,580	1,506,968
541490	City of Seattle Office of Housing (OH) / Housing Levy	935,163	935,052	940,341	940,341
541490	Seattle City Light (SCL) / Credit Liaison (Project Share)	261,132	263,596	0	0
541490	Seattle Public Utilities (SPU) / Water Energy Assistance Program	39,353	52,320	59,233	59,233
	<b>Total IF ADMINISTRATIVE FEES</b>	<b>2,167,864</b>	<b>2,278,044</b>	<b>2,429,154</b>	<b>2,514,542</b>

# Human Services Department

<b>&amp; CHARG</b>					
437010	Families and Education Levy / Performance Funds	43,372	100,000	0	0
437010	King County / Human Services Levy - Program to Encourage Active Rewarding Lives for Seniors (PEARLS)	181,439	112,000	178,000	178,000
437010	King County / KC Family Hmlsness Initiative	16,200	0	0	0
437010	King County / KC McKinney Consultant Share	550	0	0	0
437010	King County / Levy funds for Veteran Case Management	115,439	112,000	177,818	178,000
437010	King County / Safe Harbors - Safe Harbors Levy Replace Fee	175,000	175,000	175,000	175,000
437010	King County / Safe HarborsHomeless Blck Grnt	125,000	125,000	125,000	125,000
437010	Seattle Housing Authority (SHA) / New Citizen Initiative	25,000	25,000	25,000	0
437010	Seattle Housing Authority (SHA) / SHA - Rapid Rehousing Pilot	0	0	0	0
437010	United Way / Safe Harbors Grant	85,521	75,000	75,000	75,000
437010	United Way / United Way	0	85,000	78,945	78,945
439090	Bank of America / Bank of America Grant	50,000	0	0	0
439090	Community Health Plan of Washington / Community Health Plan of WA	196,690	0	0	0
439090	Living Cities, Inc. / Living Cities Grant	112,010	0	0	0
439090	Washington Dental Service Foundation / AAA Oral Health Toolkit	5,375	0	0	0
	<b>Total INTERLOCAL GRANTS</b>	<b>1,131,596</b>	<b>809,000</b>	<b>834,763</b>	<b>809,945</b>
461110	WA Dept of Social & Health Services (DSHS) / Interest - State Cash Advance	27,485	100,000	100,000	100,000
	<b>Total INV EARN-RESIDUAL CASH</b>	<b>27,485</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
587001	General Subfund Support	59,667,860	66,562,139	62,551,090	62,862,461
	<b>Total OPER TR IN-FR GENERAL FUND</b>	<b>59,667,860</b>	<b>66,562,139</b>	<b>62,551,090</b>	<b>62,862,461</b>
437010	Paul G. Allen Foundation Financial Empowerment Center Grant	0	0	600,000	600,000
439090	City of Seattle Ordinance #120907 / Sex Industry Victims Fund - Care and Treatment for Sex Industry Workers	48,878	70,000	70,000	70,000
459900	City of Seattle / Fees Sexual	6,250	0	0	0

# Human Services Department

Abuse of Minors					
<b>Total OTHER PRIVATE CONTRIB &amp; DONATN</b>		<b>55,128</b>	<b>70,000</b>	<b>670,000</b>	<b>670,000</b>
469930	City of Seattle Ordinance #120443 / Transfer Development Rights - Child Care Bonus	799,676	0	500,000	500,000
<b>Total PROGRAM INCOME-MISCELLANEOUS</b>		<b>799,676</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>
434010	WA Dept of Early Learning (DEL) / Early Childhood Education Assistance Program (ECEAP)	2,288,173	2,299,500	0	0
434010	WA Dept of Social & Health Services (DSHS) / Administration on Aging (AoA) - Care Consultation Services for Veteran Directed home services	16,320	20,000	20,000	20,000
434010	WA Dept of Social & Health Services (DSHS) / Family Caregivers	3,188,324	3,117,451	3,195,495	3,153,357
434010	WA Dept of Social & Health Services (DSHS) / Kinship Care Navigator	90,581	84,785	84,785	84,785
434010	WA Dept of Social & Health Services (DSHS) / Kinship Care Support	217,364	233,200	229,314	225,082
434010	WA Dept of Social & Health Services (DSHS) / Kinship Child Program	0	40,000	0	0
434010	WA Dept of Social & Health Services (DSHS) / Kinship Collaboration Coordination	38,624	0	0	0
434010	WA Dept of Social & Health Services (DSHS) / Office of Refugee & Immigrant Administration (ORIA) - New Citizenship Initiative (NCI)	339,710	355,537	355,537	0
434010	WA Dept of Social & Health Services (DSHS) / Prescription Drugs Information & Assistance	15,694	17,560	17,560	17,560
434010	WA Dept of Social & Health Services (DSHS) / Respite Home Care Workers' Health Care Insurance & Training	131,447	165,891	165,891	165,891
434010	WA Dept of Social & Health Services (DSHS) / Senior Citizens Service Act	2,205,419	2,207,580	2,184,289	2,155,106
434010	WA Dept of Social & Health Services (DSHS) / State portion TITLE XIX - NEW	231,361	447,953	0	0
434010	WA Dept of Social & Health Services (DSHS) / State Portion-	216,288	0	390,280	390,280

# Human Services Department

	Title XIX New FD				
434010	WA Dept of Social & Health Services (DSHS) / Titel XIX Local Care Management - State Portion	19,692	0	0	0
434010	WA Dept of Social & Health Services (DSHS) / Title XIX Medicaid Case Mgmt - State Portion	7,774,194	7,560,663	8,419,079	8,100,252
	<b>Total STATE GRANTS</b>	<b>16,773,189</b>	<b>16,550,120</b>	<b>15,062,230</b>	<b>14,312,313</b>
	<b>Total Revenues</b>	<b>118,320,321</b>	<b>127,754,916</b>	<b>125,974,804</b>	<b>125,017,387</b>
379100	Fund Balance	-167,801	907,879	2,202,770	823,539
	<b>Total FUND BALANCE</b>	<b>-167,801</b>	<b>907,879</b>	<b>2,202,770</b>	<b>823,539</b>
	<b>Total Resources</b>	<b>118,152,520</b>	<b>128,662,795</b>	<b>128,177,574</b>	<b>125,840,926</b>

# Human Services Department

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

### **CDBG - Human Services Department Budget Control Level**

The purpose of the Community Development Block Grant (CDBG) - Human Services Department Budget Control Level is to find and fund solutions for human needs to assist low-income and vulnerable residents in greater Seattle to live and thrive.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Employment Support Services	823,422	400,000	0	0
Homeless Intervention	3,587,258	3,765,594	3,910,042	3,910,346
Leadership and Corporate Services	234,885	987,845	1,042,364	1,043,657
<b>Total</b>	<b>4,645,565</b>	<b>5,153,439</b>	<b>4,952,406</b>	<b>4,954,003</b>

*The following information summarizes the programs in CDBG - Human Services Department Budget Control Level:*

#### **Employment Support Services Program**

The purpose of the Employment Support Services Program is to increase economic opportunities for low-income people through training and support services. CDBG funds support the City's initiatives to increase economic opportunities through job training and placement and other employment support services, including, but not limited to, peer support programs, counseling, child care, transportation, and other similar services.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Employment Support Services	823,422	400,000	0	0

#### **Homeless Intervention Program**

The purpose of the Homeless Intervention Program is to provide homeless intervention and prevention services to low-income and homeless people so they can become self-sufficient. CDBG funds support the City's continuum-of-care model by providing a number of emergency and stabilization programs including, but not limited to, emergency shelter and transitional housing for homeless single men, women, and families; hygiene services; housing counseling; and rent assistance.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Homeless Intervention	3,587,258	3,765,594	3,910,042	3,910,346

#### **Leadership and Corporate Services Program**

The purpose of the Leadership and Corporate Services Program is to provide administration, planning, and technical assistance to City departments and community-based organizations to implement CDBG-funded programs efficiently and effectively. CDBG funds support the City's planning and grant administration functions to ensure compliance with all applicable federal regulations.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Leadership and Corporate Services	234,885	987,845	1,042,364	1,043,657

# Human Services Department

## **Aging and Disability Services - Area Agency on Aging Budget Control Level**

The purpose of the Aging and Disability Services - Area Agency on Aging Budget Control Level is to provide a network of community support that improves choice, promotes independence, and enhances the quality of life for older people and adults with disabilities. Additional Information: The Aging and Disability Services Division of the Seattle Human Services Department also functions as the Area Agency on Aging of the Seattle-King County region, an entity which is sponsored by the City of Seattle, King County and United Way of King County. For more information, visit: <http://www.seattle.gov/humanservices/seniorsdisabled/areaagency.htm>.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Healthy Aging	7,329,553	7,905,141	8,562,961	8,548,064
Home-Based Care	23,021,265	24,118,645	25,414,046	25,233,582
Mayor's Office on Senior Citizens	0	543,124	514,177	523,409
Planning and Coordination	2,272,270	2,626,343	2,697,668	2,723,606
<b>Total</b>	<b>32,623,088</b>	<b>35,193,253</b>	<b>37,188,852</b>	<b>37,028,661</b>
Full-time Equivalents Total*	164.25	174.75	173.75	173.75

\* 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 Aging and Disability Services - Area Agency on Aging Budget Control Level:**

### **Healthy Aging Program**

The purpose of the Healthy Aging Program is to provide a variety of community services that help senior adults in King County improve and maintain their health, independence, and quality of life.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Healthy Aging	7,329,553	7,905,141	8,562,961	8,548,064

### **Home-Based Care Program**

The purpose of the Home-Based Care Program is to provide an array of home-based services to elders and adults with disabilities in King County so that they can remain in their homes longer than they would without these services.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Home-Based Care	23,021,265	24,118,645	25,414,046	25,233,582
Full-time Equivalents Total	142.75	145.75	145.75	145.75

### **Mayor's Office on Senior Citizens Program**

The purpose of the Mayor's Office for Senior Citizens Program is to provide employment opportunities for seniors and adults with disabilities to improve their ability to remain economically independent. This program area moved from the Community Support and Self Sufficiency BCL due to a divisional reorganization.



# Human Services Department

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Mayor's Office on Senior Citizens	0	543,124	514,177	523,409
Full-time Equivalents Total	0.00	7.50	7.50	7.50

## Planning and Coordination Program

The purpose of the Planning and Coordination Program is to provide leadership, advocacy, fund and system development, planning and coordination, and contract services to the King County aging-support network so that systems and services for elderly and disabled individuals are as available, accountable, and as effective as possible.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Planning and Coordination	2,272,270	2,626,343	2,697,668	2,723,606
Full-time Equivalents Total	21.50	21.50	20.50	20.50

## Community Support and Self Sufficiency Budget Control Level

The purpose of the Community Support and Self-Sufficiency Budget Control Level (BCL) is to provide Seattle families with nutrition assistance, citizenship assistance, access to public benefits, and other family support resources so that families can maintain or achieve economic self-sufficiency and children will gain the necessary skills and assets to be healthy, successful in school, and contributing members of the community. The BCL also supports the City's response to domestic violence and sexual assault prevention programs. As a result of a 2013 divisional reorganization, this BCL is eliminated in the 2014 Proposed Budget, and the programs under this BCL are moved to other BCLs.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Access to Benefits	1,619,441	0	0	0
Community Based Family Support	3,493,746	0	0	0
Domestic Violence and Sexual Assault Prevention	4,732,573	0	0	0
Mayor's Office for Senior Citizens	450,479	0	0	0
<b>Total</b>	<b>10,296,239</b>	<b>0</b>	<b>0</b>	<b>0</b>
Full-time Equivalents Total*	33.00	0.00	1.00	1.00

\* 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.

# Human Services Department

**The following information summarizes the programs in Community Support and Self Sufficiency Budget Control Level:**

## Access to Benefits Program

The purpose of the Access to Benefits Program is to support the Utility Discount Program, which provides utility payment assistance to Seattle residents with low incomes. This program area moved to the Community Support and Assistance BCL due to a divisional reorganization.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Access to Benefits	1,619,441	0	0	0
Full-time Equivalents Total	16.50	0.00	1.00	1.00

## Community Based Family Support Program

The purpose of the Community Based Family Support Program is to provide Seattle families with resources such as child care subsidies, meal programs, citizenship services, and family centers. This program area moved to the Youth and Family Empowerment BCL due to a divisional reorganization.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Community Based Family Support	3,493,746	0	0	0
Full-time Equivalents Total	4.50	0.00	0.00	0.00

## Domestic Violence and Sexual Assault Prevention Program

The purpose of the Domestic Violence and Sexual Assault Prevention Program is to provide leadership and coordination of City and community strategies, education, and training to improve response to, and prevention of, violence against women and children. This program area moved to the Community Support and Assistance BCL due to a divisional reorganization.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Domestic Violence and Sexual Assault Prevention	4,732,573	0	0	0
Full-time Equivalents Total	4.50	0.00	0.00	0.00

## Mayor's Office for Senior Citizens Program

The purpose of the Mayor's Office for Senior Citizens Program is to provide employment opportunities for seniors and adults with disabilities to improve their ability to remain economically independent. This program area moved to the Aging and Disability Services BCL due to a divisional reorganization.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Mayor's Office for Senior Citizens	450,479	0	0	0
Full-time Equivalents Total	7.50	0.00	0.00	0.00

# Human Services Department

## Leadership and Administration Budget Control Level

The purpose of the Leadership and Administration Budget Control Level is to provide leadership and support to the Human Services Department, the City of Seattle, and the community, with the goal of seeing that human services are responsive to community needs, are delivered through effective and accountable systems, economic disparity is decreased, and racism and other oppressions are dismantled.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Data Integrity	2,492,595	2,802,688	1,798,291	1,867,056
Fiscal and Contract Administration	2,722,425	2,701,106	2,597,905	2,526,442
Human Resources	745,442	725,017	792,997	797,421
Leadership	2,935,505	2,892,880	2,946,229	2,742,536
<b>Total</b>	<b>8,895,967</b>	<b>9,121,691</b>	<b>8,135,422</b>	<b>7,933,455</b>
Full-time Equivalents Total*	65.85	65.85	65.85	65.85

\* 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 Leadership and Administration Budget Control Level:**

### **Data Integrity Program**

The purpose of the Data Integrity Program is to provide technical systems and solutions to Department management and employees so they can effectively conduct departmental business. This program was formerly titled "Information Technology".

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Data Integrity	2,492,595	2,802,688	1,798,291	1,867,056
Full-time Equivalents Total	20.10	20.10	20.10	20.10

### **Fiscal and Contract Administration Program**

The purpose of the Fiscal and Contract Administration Program is to provide budget, accounting, and financial reporting systems and services so that the Department can effectively conduct business. This program was formerly titled, "Financial Management".

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Fiscal and Contract Administration	2,722,425	2,701,106	2,597,905	2,526,442
Full-time Equivalents Total	21.25	21.25	21.25	21.25

### **Human Resources Program**

The purpose of the Human Resources Program is to provide personnel services, systems, and solutions to the Department so that it can effectively conduct business.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Human Resources	745,442	725,017	792,997	797,421
Full-time Equivalents Total	5.75	5.75	5.75	5.75

# Human Services Department

## Leadership Program

The purpose of the Leadership Program is to provide vision, direction, planning, and coordination to the Department, other City departments, and the community. Its mission is also to develop, strengthen, and expand collaborative relationships with HSD's community partners so that the City's human services are responsive to community needs, supportive of community initiatives, and are delivered through efficient and effective systems.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Leadership	2,935,505	2,892,880	2,946,229	2,742,536
Full-time Equivalents Total	18.75	18.75	18.75	18.75

## **Public Health Services Budget Control Level**

The purpose of the Public Health Services Budget Control Level is to provide funds for the following public health services and programs: primary care medical, dental, and specialty services, and access to health insurance for at-risk and vulnerable populations; health care for teens in Seattle's public schools; health care for homeless individuals and families; HIV/AIDS prevention and care programs; programs to provide access to chemical and dependency services; programs to reduce the disparities in health among the Seattle population; and public health nursing care home visits to give mothers and babies a healthy start in life using the Nurse Family Partnership (NFP) program model.

<b>Program Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Alcohol and Other Drugs	1,476,996	1,514,240	1,546,039	1,581,598
Asthma	131,271	134,290	137,110	140,264
Family Support Services	1,554,329	2,285,310	0	0
Health Care Access	300,007	392,125	277,840	284,230
Health Care for the Homeless	1,561,491	1,597,406	1,630,952	1,668,463
HIV/AIDS	914,015	856,786	874,779	894,898
Oral Health	127,621	130,557	133,299	136,365
Primary Care: Medical and Dental	6,663,073	6,818,045	6,961,224	7,121,332
<b>Total</b>	<b>12,728,803</b>	<b>13,728,759</b>	<b>11,561,243</b>	<b>11,827,150</b>

# Human Services Department

*The following information summarizes the programs in Public Health Services Budget Control Level:*

## Alcohol and Other Drugs Program

The purpose of the Alcohol and Other Drugs Program is to provide funding, program development assistance, and educational resources and training to Seattle residents to promote primary alcohol/drug use prevention and outreach to help people enter treatment. Three programs operated by the King County Department of Community and Human Services - Chemical Dependency Interventions for High Utilizers, Emergency Services Patrol, and Youth Engagement Program - are supported by this funding. Also, methadone vouchers are provided through Public Health - Seattle and King County to opiate-dependent city residents.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Alcohol and Other Drugs	1,476,996	1,514,240	1,546,039	1,581,598

## Asthma Program

The purpose of the Asthma Program is to control asthma by providing in-home indoor air testing and education, case management services, and community-based assessment and intervention to promote well-being and reduce the health risks of asthma.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Asthma	131,271	134,290	137,110	140,264

## Family Support Services Program

The purpose of the Family Support Services Program is to provide assessment, education, skills-building, and support to pregnant women and families with children, so babies are born with the best opportunity to grow and thrive, the effects of health problems are minimized, and children receive the care and nurturing they need to become functional adults.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Family Support Services	1,554,329	2,285,310	0	0

## Health Care Access Program

The purpose of the Health Care Access Program is to provide outreach, medical application assistance, linkage to community services and resources, coordination of care, and targeted interventions to uninsured, underserved, high-risk pregnant and parenting women and other high-risk individuals and families to minimize health disparities.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Health Care Access	300,007	392,125	277,840	284,230

## Health Care for the Homeless Program

The purpose of the Health Care for the Homeless Program is to improve access to quality health care through screening, prevention, Medicaid enrollment, case management for people with chronic substance-abuse problems or with complex health and social problems, training, technical assistance, and support to shelters and homeless service sites.

# Human Services Department

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Health Care for the Homeless	1,561,491	1,597,406	1,630,952	1,668,463

## HIV/AIDS Program

The purpose of the HIV/AIDS Program is to work with community partners to assess, prevent, and manage HIV infection in Seattle to stop the spread of HIV and improve the health of people living with HIV. This program area includes support for HIV/AIDS case management services and needle exchange.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
HIV/AIDS	914,015	856,786	874,779	894,898

## Oral Health Program

The purpose of the Oral Health Program is to provide prevention and clinical dental services to high-risk children to prevent dental disease and improve oral health.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Oral Health	127,621	130,557	133,299	136,365

## Primary Care: Medical and Dental Program

The purpose of the Primary Care: Medical and Dental Program is to provide access to high-quality medical, dental, and access services delivered by community-based health care safety net partners to improve the health status of low-income, uninsured residents of Seattle.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Primary Care: Medical and Dental	6,663,073	6,818,045	6,961,224	7,121,332

# Human Services Department

## Community Support and Assistance Budget Control Level

The purpose of the Community Support and Assistance (CSA) Budget Control Level (formerly Transitional Living and Support) is to provide resources and services to Seattle's low-income and homeless residents, work to prevent and end homelessness, and reduce hunger by funding shelter, housing, food and meal programs for individuals and families with very low-incomes. This Budget Control Level was created as the result of a divisional reorganization in 2013.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Access to Benefits	0	1,744,061	1,542,424	1,785,649
Community Facilities	87,210	660,001	2,569,076	678,343
Emergency and Transitional Services	28,186,431	32,562,971	37,610,688	37,390,534
Mayor's Office of Domestic Violence and Sexual Assault Prevention	0	5,446,074	5,598,814	5,701,518
<b>Total</b>	<b>28,273,641</b>	<b>40,413,107</b>	<b>47,321,002</b>	<b>45,556,044</b>
Full-time Equivalents Total*	18.50	40.50	41.50	42.50

\* 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 Community Support and Assistance Budget Control Level:**

### **Access to Benefits Program**

The purpose of the Access to Benefits Program is to support the Utility Discount Program, which provides utility payment assistance to Seattle residents with low incomes. This program area moved from the Community Support and Self Sufficiency BCL due to a divisional reorganization.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Access to Benefits	0	1,744,061	1,542,424	1,785,649
Full-time Equivalents Total	0.00	14.50	14.50	15.50

### **Community Facilities Program**

The purpose of the Community Facilities Program is to provide technical assistance and capital funding to community-based human service organizations to help the organizations plan and develop facility projects to improve the quality, capacity, and efficiency of service delivery.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Community Facilities	87,210	660,001	2,569,076	678,343
Full-time Equivalents Total	8.00	8.00	8.00	8.00

### **Emergency and Transitional Services Program**

The purpose of the Emergency and Transitional Services Program is to provide emergency and transitional services and permanent housing to homeless and low-income people in Seattle, so they have access to nutritious food and a path to stable, permanent housing.

# Human Services Department

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Emergency and Transitional Services	28,186,431	32,562,971	37,610,688	37,390,534
Full-time Equivalents Total	10.50	13.50	14.50	14.50

## Mayor's Office of Domestic Violence and Sexual Assault Prevention Program

The purpose of the Domestic Violence and Sexual Assault Prevention Program is to provide leadership and coordination of City and community strategies, education, and training to improve response to, and prevention of, violence against women and children. This program area moved from the Community Support and Self Sufficiency BCL due to a divisional reorganization.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Mayor's Office of Domestic Violence and Sexual Assault Prevention	0	5,446,074	5,598,814	5,701,518
Full-time Equivalents Total	0.00	4.50	4.50	4.50

## Youth and Family Empowerment Budget Control Level

The purpose of the Youth and Family Empowerment Budget Control Level is to provide children, youth and families with the skills, knowledge, and support they need to live healthy and productive lives, including access to affordable, culturally relevant, high-quality child care and pre-school education, out-of-school time activities, nutrition assistance, and programs designed to help youth succeed academically, learn job and life skills, and develop alternatives to criminal activity, violence, and homelessness.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Early Learning and Family Support	9,033,474	9,276,214	2,532,483	2,660,224
Family Support	0	3,667,917	-2,773	-2,773
Youth Services	11,655,743	12,108,415	16,488,939	15,884,164
<b>Total</b>	<b>20,689,217</b>	<b>25,052,546</b>	<b>19,018,649</b>	<b>18,541,615</b>
Full-time Equivalents Total*	57.25	62.25	45.00	44.00

\* 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.



# Human Services Department

*The following information summarizes the programs in Youth and Family Empowerment Budget Control Level:*

## Early Learning and Family Support Program

The purpose of the Early Learning and Family Support Program is to provide children and families access to affordable, culturally relevant, high-quality care and education, out-of-school time activities, citizenship assistance, advocacy, leadership development, and other family support resources, so that parents can maintain or achieve economic self-sufficiency and children will gain the necessary skills and assets to be healthy, successful in school, and contributing members of the community.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Early Learning and Family Support	9,033,474	9,276,214	2,532,483	2,660,224
Full-time Equivalents Total	27.50	28.00	9.75	9.75

## Family Support Program

The purpose of the Family Support Program is to provide Seattle families with resources such as child care subsidies, meal programs, citizenship services, and family centers. This program area moved from the Community Support and Self Sufficiency BCL due to a divisional reorganization.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Family Support	0	3,667,917	-2,773	-2,773
Full-time Equivalents Total	0.00	4.50	4.50	4.50

## Youth Services Program

The purpose of the Youth Services Program is to provide youth and young adults direct services, designed to help them succeed academically, learn job and life skills, and develop alternatives to criminal activity, violence, and homelessness.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Youth Services	11,655,743	12,108,415	16,488,939	15,884,164
Full-time Equivalents Total	29.75	29.75	30.75	29.75

# Human Services Department

## Human Services Fund Table

### Human Services Operating Fund (16200)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>5,692,000</b>	<b>6,316,000</b>	<b>5,843,791</b>	<b>6,269,925</b>	<b>4,067,155</b>
Accounting and Technical Adjustments	-16,010	0	0	0	0
Plus: Actual and Estimated Revenues	113,674,756	122,601,477	123,935,494	121,022,398	120,063,384
Less: Actual and Budgeted Expenditures	113,506,955	123,509,356	123,509,359	123,225,168	120,886,925
<b>Ending Fund Balance</b>	<b>5,843,791</b>	<b>5,408,121</b>	<b>6,269,925</b>	<b>4,067,155</b>	<b>3,243,614</b>
Cash Flow and Benefits/Paid Leave	200,000	200,000	200,000	200,000	200,000
Child Care Bonus Funds	2,695,000	1,368,000	3,495,000	1,595,000	1,595,000
Other Mandatory Restrictions	2,938,000	440,000	1,548,000	1,014,000	422,000
<b>Total Reserves</b>	<b>5,833,000</b>	<b>2,008,000</b>	<b>5,243,000</b>	<b>2,809,000</b>	<b>2,217,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>10,791</b>	<b>3,400,121</b>	<b>1,026,925</b>	<b>1,258,155</b>	<b>1,026,614</b>

# Office of Economic Development

Stephen H. Johnson, Director

(206) 684-8090

[www.seattle.gov/EconomicDevelopment](http://www.seattle.gov/EconomicDevelopment)

## Department Overview

The Office of Economic Development (OED) helps create a sustainable economy with broadly shared prosperity. OED supports a healthy business environment and empowers companies to grow and compete. The core services OED provides capitalize on Seattle's economic strengths, particularly in the industry areas of manufacturing and maritime, film and music, technology, startups, restaurants, healthcare, life sciences/global health, and clean technology. To accomplish this mission, the office delivers services designed to:

- Support the retention and growth of existing businesses;
- Attract and establish new business;
- Increase the number of low-income adults who obtain the skills necessary to meet industry's needs for qualified workers;
- Support small businesses and neighborhood business districts through direct funding, technical assistance, and Business Improvement Area (BIA) formation;
- Permit film and special events in a way that minimizes business impacts while ensuring public safety; and
- Advance policies, practices, and partnerships that lead to sustainable economic growth with shared prosperity.

In addition to these services, OED manages a number of financing programs to increase access to capital for projects from micro-loans to major capital lending. Among these financing tools are two federal programs: New Markets Tax Credits (NMTC) and HUD Section 108. NMTC leverages private investment in low-income communities through federal tax incentives. HUD Section 108 loans provide financing for economic development and housing projects in low and middle-income neighborhoods. Through these programs, the department manages \$79 million of allocated NMTCs, of which \$51 million has been awarded, and manages an available HUD Section 108 loan pool of \$37.4 million, of which \$29.2 million has been awarded.

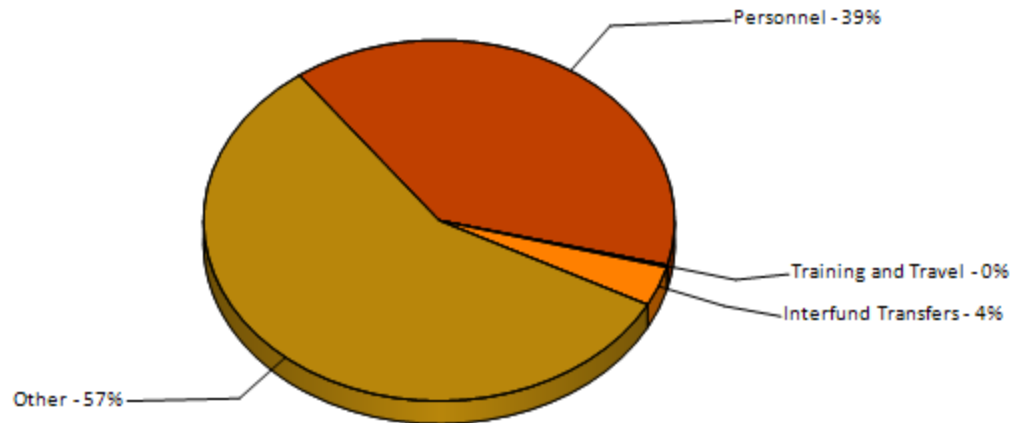
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$6,304,961	\$6,973,982	\$7,508,750	\$7,568,677
Other Funding - Operating	\$6,097,911	\$1,528,675	\$1,535,683	\$1,470,354
<b>Total Operations</b>	<b>\$12,402,872</b>	<b>\$8,502,657</b>	<b>\$9,044,433</b>	<b>\$9,039,031</b>
<b>Total Appropriations</b>	<b>\$12,402,872</b>	<b>\$8,502,657</b>	<b>\$9,044,433</b>	<b>\$9,039,031</b>
Full-time Equivalent Total*	22.50	25.50	27.50	27.50

\* 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 Economic Development

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

The 2015-2016 Proposed Budget for the Office of Economic Development (OED) enhances the City's commitment to support, engage and grow small businesses in all parts of the city. The proposed budget responds to many of the challenges that small businesses will face in the next two years including implementing new labor and wage policies and managing the rapidly growing amount of construction that impacts the livelihood of commercial districts. The proposed budget also enhances resources to address the need for increased operations, finance, outreach, and communications assistance to better support the programmatic work of OED.

In 2012, special events administration was transferred from the Department of Parks and Recreation to OED to strengthen the linkages between the promotion of special events and economic development. To enhance customer service and public safety, OED has increased event organizers' responsibility to plan for public safety, engage in neighborhood notification and communication, and address noise abatement issues. While many of the improvements OED has implemented have streamlined the process, the number of special event and film permits has increased dramatically over the last three years. The proposed budget dedicates resources to increase the processing capacity of special events, film, and farmers' market permits.

#### Small Business Outreach, Engagement and Support

Micro- and small businesses provide job creation, innovation, and wealth creation opportunities are an important aspect of the economic vibrancy of Seattle. Supporting entrepreneurs in accessing the appropriate information, resources and training is critical to ensuring the success and growth of their enterprises. Among the top priorities for the City, a number of policy initiatives to ensure economic justice and social mobility, including sick and safe leave, job assistance ordinance, and the new \$15 minimum wage are changing the landscape of how businesses operate in Seattle. Small businesses are facing a period of significant adjustment and are in need of additional support, information and services to navigate the new regulatory realities. The proposed budget provides

# Office of Economic Development

additional resources to increase the level of technical assistance, outreach and engagement, and financial services provided to small businesses to help them address these challenges.

The proposed budget also increases support for Only in Seattle (OIS) in 2015-2016 to support neighborhood business district economic development efforts, with targeted focus on better serving ethnic, minority, and immigrant and refugee-owned small businesses. OIS promotes a safe and healthy business environment for business organizations and neighborhood business districts via a comprehensive approach, including work in the following strategy areas: business organization, business retail and development, safety and cleanliness, marketing and promotion, and appearance and pedestrian environment. Significant one-time and ongoing resources are added to OIS to expand the reach of the program and increase the number of grants made available.

## **Access Seattle**

A new interdepartmental initiative piloted in 2014, Access Seattle is a coordinated approach to supporting businesses most impacted by public and private construction across the City. The program, a partnership between OED and the Seattle Department of Transportation (SDOT), aims to keep businesses thriving, travelers moving safely and construction coordinated during a time of unprecedented growth and development in Downtown and nearby neighborhoods. The program actively plans, coordinates and monitors construction activity in neighborhoods to better manage the impacts resulting from significant construction projects.

OED will play an integral role in this project, capitalizing on its experience working with small businesses and stakeholders. OED will serve as an advocate for businesses and the community on construction-related issues and will implement proactive strategies to soften potential impacts. The proposed budget provides ongoing funding to support this function in OED.

## **Expanding Investments in the Central Area**

In conjunction with the proposed budget, separate legislation will propose broadening the uses of the Central Area Equity Fund (Fund 17830). The Central Area Equity Fund was created in 1995 to support community development organizations and assist with the acquisition and development of real estate in the Central Area. At the time of its inception, three organizations were eligible to use these funds. Two decades later, only one community development organization dedicated to the Central Area remains. Maintaining a commitment to the fund's original purpose, the Mayor will propose legislation that would expand its potential to include supporting several community-based projects and initiatives that all share the goal of celebrating the Central Area's identity, culture and history, as well as enhancing the economic opportunities for its residents.

Included in the proposed uses of the fund are:

- providing resources for the Central Area History Project, a community-based initiative with the goal of reinforcing and highlighting the neighborhood's unique identity;
- implementing an economic development agenda consistent with community priorities identified through the work of City projects, including the 23rd Avenue Action Plan, to create a culturally and ethnically diverse and economically strong community in the Central Area; and
- continuing to provide support to several low-income housing developments in the Central Area.

# Office of Economic Development

## Incremental Budget Changes

### Office of Economic Development

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 8,502,657</b>	<b>25.50</b>	<b>\$ 8,502,657</b>	<b>25.50</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 15,562	0.00	\$ 20,923	0.00
Remove One-time Funding for Only in Seattle	-\$ 580,000	0.00	-\$ 580,000	0.00
Transfer \$250,000 from Finance General to OED	\$ 250,000	0.00	\$ 250,000	0.00
<b>Proposed Changes</b>				
Increase support for Finance and Operations Program	\$ 10,000	0.50	\$ 10,000	0.50
Small Business Support	\$ 210,000	0.00	\$ 210,000	0.00
Increase Support for Only In Seattle	\$ 250,000	0.00	\$ 185,000	0.00
Access Seattle Business Outreach	\$ 143,000	1.00	\$ 135,000	1.00
OED Communications and Engagement	\$ 0	0.50	\$ 0	0.50
Increase Permit Processing Capacity	\$ 40,000	0.00	\$ 0	0.00
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 614	0.00	-\$ 614	0.00
CDBG - Section 108 Loan Repayment	\$ 74,597	0.00	\$ 74,268	0.00
Technical Adjustments	\$ 0	0.00	\$ 0	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 129,231	0.00	\$ 231,797	0.00
<b>Total Incremental Changes</b>	<b>\$ 541,776</b>	<b>2.00</b>	<b>\$ 536,374</b>	<b>2.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 9,044,433</b>	<b>27.50</b>	<b>\$ 9,039,031</b>	<b>27.50</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### Citywide Adjustments for Standard Cost Changes - \$15,562

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.

# Office of Economic Development

## **Remove One-time Funding for Only in Seattle - (\$580,000)**

This adjustment removes funding for one-time investments to enhance economic development efforts in the Chinatown/International District and Little Saigon neighborhoods through the Only in Seattle program. This adjustment removes \$260,000 of General Fund and \$320,000 of federal Community Development Block Grant (CDBG).

## **Transfer \$250,000 from Finance General to OED - \$250,000**

This adjustment transfers \$250,000 from Finance General to the Office of Economic Development that was added in 2013 for the Only in Seattle program. The 2013 Adopted Budget included \$500,000 in General Fund to support the creation of a new tier of grants in the Only in Seattle program allowing business districts with parking meters to apply for capital improvement funding to enhance their streetscapes and the pedestrian environment. The 2014 Adopted Budget previously transferred \$250,000 of these funds to OED.

## **Proposed Changes**

### **Increase support for Finance and Operations Program - \$10,000/.50 FTE**

This item increases support for multiple functions of the Finance and Operations Program and restores the finance director to 1.0 FTE from the existing 0.5 FTE. In the 2012 Adopted Budget, the finance director position was reduced to 0.5 FTE as part of a strategy to consolidate OED with the Office of Housing (OH) to reduce administrative costs. While this consolidation was not ultimately pursued, the position was reduced. The proposed budget restores this position to 1.0 FTE. OED will pay for this position increase using existing funding. Additionally, OED has contracted accounting work with OH to help manage ongoing finance and administrative functions since 2013 using existing funding. To formalize an MOU between OH and OED for accounting support, \$10,000 is added to OED's budget.

### **Small Business Support - \$210,000**

Many small businesses are challenged by implementing Seattle's new minimum wage ordinance and other new business regulations and policies enacted by the City recently. To offset that challenge, this item increases support to small businesses to better connect them with resources, services and training provided by several sources, including the City, neighborhood business districts and local chambers of commerce. OED will expand its existing business retention and expansion efforts by integrating ethnic- and affinity-based chambers into its business referral system and working with them to enhance the connections between the business organizations and the businesses they serve.

### **Increase Support for Only In Seattle - \$250,000**

As part of a broad strategy to support small businesses, a one-time increase of \$200,000 in federal Community Development Block Grant (CDBG) funds and an on-going increase of \$250,000 in CDBG funds are added to support neighborhood business districts. This additional support allows OED to respond to growing demand from neighborhood commercial districts to participate in the program and better serve low-income neighborhoods - particularly those serving ethnic, minority, and immigrant and refugee-owned small businesses - across the City by strengthening their infrastructure, organizational capacity and business district vitality.

### **Access Seattle Business Outreach - \$143,000/1.00 FTE**

As part of the Access Seattle partnership with SDOT, this item adds 1.0 FTE strategic advisor, who will serve as a Business Relations Manager to help implement a business outreach strategy, connecting small businesses with the resources needed to resolve issues stemming from construction impacts. This position will be paired with the

# Office of Economic Development

geographically-based construction hub inspectors focused on Center City and other neighborhoods highly impacted by construction.

## **OED Communications and Engagement/.50 FTE**

OED currently relies on interns and temporary staff to support its community outreach and engagement for various programs as well as to manage its communications platforms, including website content, newsletters, and social media outreach efforts. This adjustment adds a 0.50 FTE public relations specialist to support OED's programs in their outreach, engagement and communications. The 2015-2016 Proposed Budget provides position authority to continue this work; OED will pay for this position using existing resources.

## **Increase Permit Processing Capacity - \$40,000**

This item adds one-time funding for temporary administrative support to address capacity issues related to processing special event, film and farmers market permits. Working with the Mayor's Office of Policy and Innovation and the City Budget Office in 2015, OED will review the relevant approval processes and permit fee structures with the goal of proposing reforms for 2016.

## **Proposed Technical Changes**

### **Citywide Training and Travel Reallocation - (\$614)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### **CDBG - Section 108 Loan Repayment - \$74,597**

This item allocates for an annual loan repayment of federal HUD Section 108 Float Loans and includes both principal and interest payments. Repayment will begin in 2015 and occur for the remaining 14 years of the loan term.

### **Technical Adjustments**

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions. Adjustments in this item are budget neutral.

### **Final Citywide Adjustments for Standard Cost Changes - \$129,231**

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."



# Office of Economic Development

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>CDBG - Office of Economic Development Budget Control Level</b>	<b>6XD10</b>	<b>6,097,911</b>	<b>1,528,675</b>	<b>1,535,683</b>	<b>1,470,354</b>
<b>Office of Economic Development Budget Control</b>					
Business Services		5,061,249	5,733,752	6,206,503	6,250,446
Economic Development Leadership		564,918	514,478	517,256	520,845
Finance and Operations		678,794	725,752	784,991	797,386
<b>Total</b>	<b>X1D00</b>	<b>6,304,961</b>	<b>6,973,982</b>	<b>7,508,750</b>	<b>7,568,677</b>
<b>Department Total</b>		<b>12,402,872</b>	<b>8,502,657</b>	<b>9,044,433</b>	<b>9,039,031</b>

<b>Department Full-time Equivalents Total*</b>	<b>22.50</b>	<b>25.50</b>	<b>27.50</b>	<b>27.50</b>
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\* 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

<b><u>CDBG - Office of Economic Development Budget Control Level</u></b>				
The purpose of the Community Development Block Grant (CDBG) - Office of Economic Development Budget Control Level is to provide operating, grant, loan, and project management support to neighborhood business districts and community-based development organizations, as well as for special projects, for the goal of creating thriving neighborhoods and broadly-shared prosperity.				
Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Economic Development	6,097,911	1,528,675	1,535,683	1,470,354
<b>Total</b>	<b>6,097,911</b>	<b>1,528,675</b>	<b>1,535,683</b>	<b>1,470,354</b>

# Office of Economic Development

## Office of Economic Development Budget Control Level

The purpose of the Office of Economic Development Budget Control Level is to provide vital services to individual businesses and economic development leadership to support a strong local economy, thriving neighborhood business districts, and broadly-shared prosperity.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Business Services	5,061,249	5,733,752	6,206,503	6,250,446
Economic Development Leadership	564,918	514,478	517,256	520,845
Finance and Operations	678,794	725,752	784,991	797,386
<b>Total</b>	<b>6,304,961</b>	<b>6,973,982</b>	<b>7,508,750</b>	<b>7,568,677</b>
Full-time Equivalents Total*	22.50	25.50	27.50	27.50

\* 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 Office of Economic Development Budget Control Level:**

### **Business Services Program**

The purpose of the Business Services Program is to provide direct services to businesses and to support a healthy business environment that empowers businesses to develop, grow, and succeed. The Business Services Program provides assistance navigating government services, facilitates access to capital and building management expertise, and invests in workforce development services focused on building skills that benefit individual job-seekers and support employers in key industry sectors.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Business Services	5,061,249	5,733,752	6,206,503	6,250,446
Full-time Equivalents Total	16.00	20.00	21.50	21.50

### **Economic Development Leadership Program**

The purpose of the Economic Development Leadership Program is to lead the creation of the City of Seattle's economic agenda. The Economic Development Leadership Program develops targeted areas of focus for OED and relevant City and community partners; convenes a broad range of the businesses in the community to make informed decisions on economic policies; and strengthens the alignment of city, regional, state, and federal economic development activities.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Economic Development Leadership	564,918	514,478	517,256	520,845
Full-time Equivalents Total	5.00	4.00	4.00	4.00

# Office of Economic Development

## Finance and Operations Program

The purpose of the Finance and Operations Program is to provide leadership over daily office operations and financial, administrative, and human resource services to effectively accomplish OED's mission and goals.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Finance and Operations	678,794	725,752	784,991	797,386
Full-time Equivalents Total	1.50	1.50	2.00	2.00

# Office of Economic Development

# Office of Housing

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Steve Walker, Director

(206) 684-0721

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

## Department Overview

The mission of the Office of Housing (OH) is to invest in, and promote, the development and preservation of housing so that all Seattle residents have access to safe, decent, and affordable housing. To accomplish this mission, OH has four program areas:

- Multi-Family Production and Preservation;
- Homeownership and Sustainability;
- Policy and Program Development; and
- Administration and Management.

The **Multi-Family Production and Preservation** program area employs the Housing Levy and other federal and local program funding to make long-term, low-interest loans to developers to develop or preserve affordable multifamily rental housing. OH monitors the housing portfolio to ensure that the policy objectives of the City are achieved and that the units remain in good condition. The portfolio now includes 290 buildings with more than 11,000 units, representing a significant investment of City and other funding in affordable housing over 30 years.

The **Homeownership and Sustainability** program area includes three primary programs that together serve approximately 1,100 low-income households annually. These programs are:

- Homeownership Assistance- provides loans to first-time homebuyers to support homeownership opportunities for low-income families, offers \$2.3 million in loans annually.
- Home Repair Loan Program - provides \$250,000 no- or low-interest loans annually to assist with critical home repairs.
- HomeWise Weatherization Program - provides over \$5 million in grants annually, increasing energy efficiency and lowering costs.

The **Policy and Program Development** program area establishes long-term strategic plans, develops and implements policy-based tools, and addresses housing-related aspects of citywide land use and community development issues. Expanding resources for affordable housing and homelessness programs, creating incentive programs to advance housing affordability goals, and coordinating disposition of vacant land for redevelopment purposes to increase housing opportunities for Seattle residents are some key components of this program area.

The **Administration and Management** program area provides centralized leadership, coordination, technology, contracting, and financial management services to OH program and capital projects.

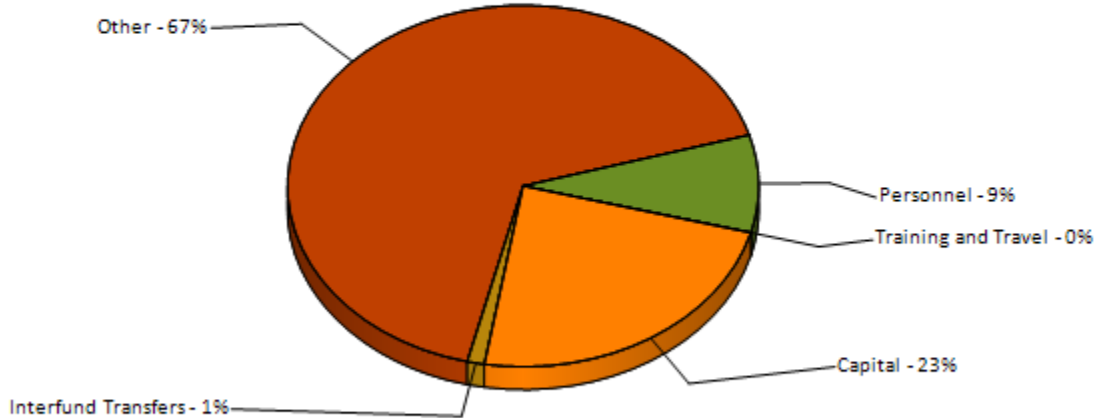
# Office of Housing

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$0	\$0	\$314,000	\$272,000
Other Funding - Operating	\$36,903,569	\$49,981,330	\$50,916,287	\$51,519,633
<b>Total Operations</b>	<b>\$36,903,569</b>	<b>\$49,981,330</b>	<b>\$51,230,287</b>	<b>\$51,791,633</b>
<b>Total Appropriations</b>	<b>\$36,903,569</b>	<b>\$49,981,330</b>	<b>\$51,230,287</b>	<b>\$51,791,633</b>
Full-time Equivalent Total*	37.50	37.50	42.00	42.00

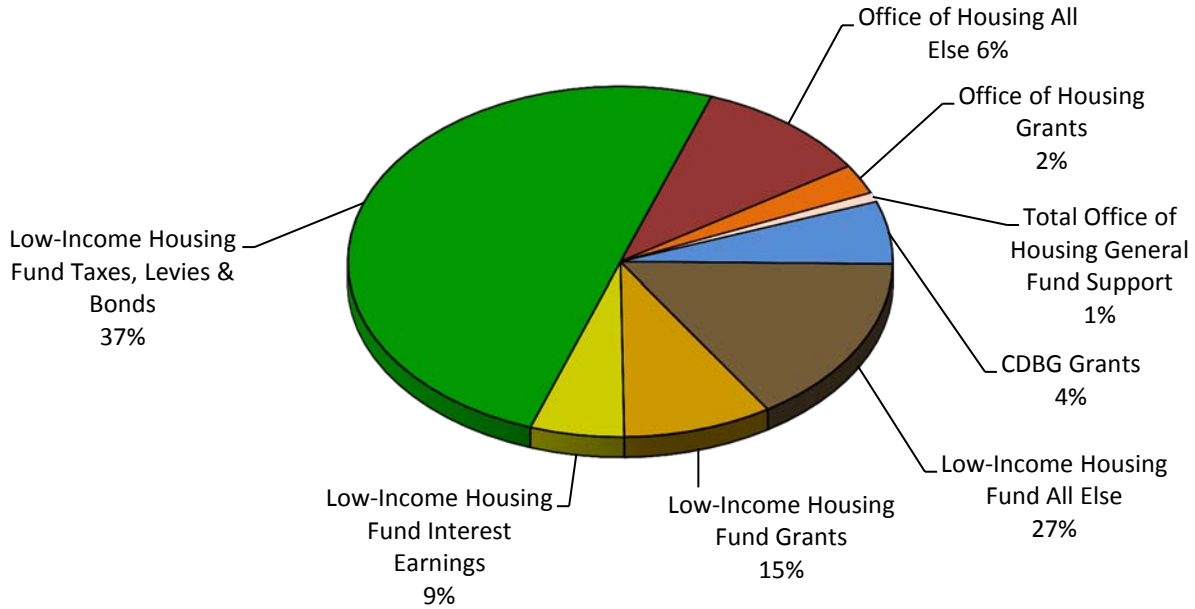
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

## 2015 Proposed Budget - Expenditure by Category



# Office of Housing

## 2015 Proposed Budget - Revenue by Category



## Budget Overview

Low-income housing activities are primarily supported by the 2009 Housing Levy, federal grants, developer incentive program revenues, local and state weatherization grants, investment earnings, and loan repayment income. In recent years, the Office of Housing has had sufficient incentive program and state/federal revenue resources to support administration of its programs. In 2015-2016 a small amount of General Fund support is necessary to fund operations and to prepare for the 2016 Housing Levy.

In 2010 OH began the voter-approved 2009 Housing Levy, totaling \$145 million for 2010 through 2016. During its seven year duration, the Housing Levy is expected to produce or preserve 1,850 affordable homes and assist 3,420 households. Because the current Housing Levy ends in 2016, this budget includes funding to plan for the 2016 Housing Levy.

In 2015 and 2016, the City is anticipating federal CDBG entitlement levels to remain stable. The primary activities funded with OH's share of CDBG funds are home rehabilitation loans for low-income households, multifamily production and preservation, and policy and planning. In the 2015-2016 Proposed Budget \$125,000 in CDBG funds is added to support the development of the Mayor's Housing Affordability agenda. In addition, \$271,000 of CDBG funding in 2015 supports levy renewal planning and OH operating costs to backfill a loss of federal revenue.

# Office of Housing

## Incremental Budget Changes

### Office of Housing

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 49,981,330</b>	<b>37.50</b>	<b>\$ 49,981,330</b>	<b>37.50</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 116,668	0.00	\$ 126,470	0.00
Adjustment for One-time Adds or Reductions	-\$ 295,000	0.00	-\$ 295,000	0.00
Supplemental Budget Changes	\$ 108,542	0.00	\$ 108,542	0.00
<b>Proposed Changes</b>				
Housing Affordability and Levy Renewal Planning	\$ 309,627	1.00	\$ 124,627	1.00
Operating Support and Technical Position Adjustments	\$ 394,937	3.50	\$ 336,828	3.50
<b>Proposed Technical Changes</b>				
Technical Adjustments	-\$ 175,679	0.00	-\$ 161,610	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 789,862	0.00	\$ 1,570,446	0.00
<b>Total Incremental Changes</b>	<b>\$ 1,248,957</b>	<b>4.50</b>	<b>\$ 1,810,303</b>	<b>4.50</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 51,230,287</b>	<b>42.00</b>	<b>\$ 51,791,633</b>	<b>42.00</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$116,668**

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.

#### **Adjustment for One-time Adds or Reductions - (\$295,000)**

This item includes budget reductions in the 2015-16 Biennium for one-time salaries, equipment or expenses added in the 2014 Adopted Budget. It also includes the addition of funding for one-time budget reductions taken in 2014.



# Office of Housing

## **Supplemental Budget Changes - \$108,542**

This adjustment reflects changes made through supplemental budget legislation since the last Adopted Budget. Supplemental budget legislation is developed by the Executive and adopted by the City Council four times a year to provide for corrections to the Adopted Budget, unforeseen changes in circumstance, new funding opportunities or new policy priorities. These changes may include additions or reductions in appropriations and FTEs.

## **Proposed Changes**

### **Housing Affordability and Levy Renewal Planning - \$309,627/1.00 FTE**

This item utilizes CDBG funding and general funds to prepare for the renewal of the Housing Levy in 2016 and to develop a coordinated set of strategies that address critical affordable housing needs in Seattle. The work on developing a Housing Affordability Agenda and planning for the 2016 Housing Levy renewal is closely linked. OH will research new and expanded strategies to ensure that Seattle has housing that is affordable to diverse household types across a range of income levels. In 2015 and 2016, \$125,000 in funding is used to support the development of the Housing Affordability Agenda. In addition, in 2015, \$185,000 is used to support planning for renewal of the 2016 Housing Levy.

### **Operating Support and Technical Position Adjustments - \$394,937/3.50 FTE**

This item includes short-term funding to close an operating budget gap, incorporates changes made in the 2013 Q4 and 2014 Q1 Supplemental Budgets, adds a 1.0 FTE quality inspector position for the HomeWise program, and eliminates a part-time IT support position.

Due to increasing operating costs, OH has a funding gap in core staffing expenses in 2015 and 2016. The 2015-2016 Proposed Budget includes \$242,243 in 2015 and \$198,203 in 2016 to support the operating gap. In 2017 it is anticipated that the 2016 Housing Levy will support these costs.

The 2014 Q1 Supplemental Budget ordinance added two positions to the Office of Housing: a Deputy Director and an Executive Assistant. The 2015-2016 Proposed Budget adds ongoing position authority.

This item also includes a new quality inspector position for the HomeWise program. HomeWise provides free weatherization services to low-income homeowners and tenants in Seattle. The major funder for the program, the Washington State Department of Commerce, has created new rules for the program which will require changes in how the program is administered by the Office of Housing. As a result, a new Building Inspector Senior position is added to the Office of Housing. This is a budget neutral change as authority is being transferred from the Low-Income Housing Fund to the Office of Housing Operating Fund.

As of January 1, 2015 the Office of Housing will become a Department of Information Technology (DOIT) supported department. This change allows OH to eliminate a part-time information technology support staff position as part of the 2015-2016 Proposed Budget.

## **Proposed Technical Changes**

### **Technical Adjustments - (\$175,679)**

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other

# Office of Housing

technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

## Final Citywide Adjustments for Standard Cost Changes - \$789,862

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."

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>CDBG - Office of Housing Budget Control</b>					
Homeownership and Sustainability - CDBG		809,332	767,191	790,152	790,152
Multi-Family Production and Preservation - CDBG		0	871,433	911,012	911,012
Strategic Planning, Resource, and Program Development - CDBG		441,280	101,139	373,412	251,412
<b>Total</b>	<b>6XZ10</b>	<b>1,250,612</b>	<b>1,739,763</b>	<b>2,074,576</b>	<b>1,952,576</b>
<b>Low-Income Housing Fund 16400 Budget Control</b>					
Homeownership and Sustainability - 16400		8,166,230	10,066,129	10,095,692	10,253,562
Multi-Family Production and Preservation - 16400		22,464,510	32,929,361	33,437,860	34,006,484
<b>Total</b>	<b>XZ-R1</b>	<b>30,630,740</b>	<b>42,995,490</b>	<b>43,533,552</b>	<b>44,260,046</b>
<b>Office of Housing Operating Fund 16600 Budget Control</b>					
Administration and Management - 16600		1,285,888	1,664,786	2,029,810	1,930,843
Community Development - 16600		1,037,911	862,876	591,233	597,309
Homeownership and Sustainability - 16600		1,551,873	1,414,787	1,459,758	1,493,123
Multi-Family Production and Preservation - 16600		1,146,543	1,303,628	1,541,358	1,557,736
<b>Total</b>	<b>XZ600</b>	<b>5,022,216</b>	<b>5,246,077</b>	<b>5,622,159</b>	<b>5,579,011</b>
<b>Department Total</b>		<b>36,903,569</b>	<b>49,981,330</b>	<b>51,230,287</b>	<b>51,791,633</b>
<b>Department Full-time Equivalent Total*</b>		<b>37.50</b>	<b>37.50</b>	<b>42.00</b>	<b>42.00</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 Housing

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
433010	Community Development Block Grant	1,720,213	1,739,763	2,187,763	2,063,763
	<b>Total CDBG Grants</b>	<b>1,720,213</b>	<b>1,739,763</b>	<b>2,187,763</b>	<b>2,063,763</b>
469930	Program Income	2,555,630	11,244,000	4,000,000	4,000,000
541490	Local Grants-Weatherization	1,757,209	1,678,614	1,630,000	1,630,000
	<b>Total Low-Income Housing Fund All Else</b>	<b>4,312,839</b>	<b>12,922,614</b>	<b>5,630,000</b>	<b>5,630,000</b>
445800	MFTE Application Fees	0	0	0	0
	<b>Total Low-Income Housing Fund Developer App. Fees</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
587001	General Subfund Support	0	0	0	0
	<b>Total Low-Income Housing Fund General Fund Support</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
433010	Federal Grants - Weatherization	987,481	4,000,000	1,607,734	1,607,734
434010	State Grants - Weatherization	622,505	1,250,000	0	0
471010	Federal Grants-HOME Program	478,022	2,251,959	1,575,000	1,575,000
	<b>Total Low-Income Housing Fund Grants</b>	<b>2,088,008</b>	<b>7,501,959</b>	<b>3,182,734</b>	<b>3,182,734</b>
461110	Investment Earnings	237,892	4,601,500	2,000,000	2,000,000
	<b>Total Low-Income Housing Fund Interest Earnings</b>	<b>237,892</b>	<b>4,601,500</b>	<b>2,000,000</b>	<b>2,000,000</b>
411100	Property Tax Levy	17,952,125	17,969,417	17,969,417	17,969,417
	<b>Total Low-Income Housing Fund Taxes, Levies &amp; Bonds</b>	<b>17,952,125</b>	<b>17,969,417</b>	<b>17,969,417</b>	<b>17,969,417</b>
469930	Bonus/TDR Capital	6,521,099	0	9,000,000	9,000,000
	<b>Total Low-Income Housing Fund Use of Fund Balance</b>	<b>6,521,099</b>	<b>0</b>	<b>9,000,000</b>	<b>9,000,000</b>
	Transfer of Bonus Admin Fund Balance from 16400	0	0	150,000	200,000
411100	Levy Administration	1,809,706	1,809,704	1,809,704	1,809,704
439090	Grants and Other	21,094	0	27,500	27,500
445800	MFTE application fees	130,600	80,000	80,000	80,000
461110	Bonus/TDR Administration	107,022	0	900,000	900,000
462900	Other Rents and Use Charges	27,082	27,000	27,000	27,000
471010	Challenge Grant	626,802	65,788	0	0
471010	HOME Administration	250,218	250,217	175,000	175,000
541490	City Light Administration	824,724	731,967	715,000	715,000
	<b>Total Office of Housing All Else</b>	<b>3,797,248</b>	<b>2,964,676</b>	<b>3,884,204</b>	<b>3,934,204</b>
587001	General Subfund Support	0	295,000	314,000	272,000
	<b>Total Office of Housing General</b>	<b>0</b>	<b>295,000</b>	<b>314,000</b>	<b>272,000</b>

## Office of Housing

<b>Fund Support</b>					
433010	Federal Grants-Weatherization	498,157	823,286	985,226	985,226
434010	State Grants-Weatherization	373,513	210,424	0	0
<b>Total Office of Housing Grants</b>		<b>871,670</b>	<b>1,033,710</b>	<b>985,226</b>	<b>985,226</b>
<b>Total Revenues</b>		<b>37,501,094</b>	<b>49,028,639</b>	<b>45,153,344</b>	<b>45,037,344</b>
379100	Use of (Contribution To) Fund Balance	-481,223	0	5,638,214	6,366,708
<b>Total Low-Income Housing Fund Use of Fund Balance</b>		<b>-481,223</b>	<b>0</b>	<b>5,638,214</b>	<b>6,366,708</b>
379100	Use of (Contribution To) Fund Balance	-116,302	952,693	438,729	387,581
<b>Total Office of Housing Use of Fund Balance</b>		<b>-116,302</b>	<b>952,693</b>	<b>438,729</b>	<b>387,581</b>
<b>Total Resources</b>		<b>36,903,569</b>	<b>49,981,332</b>	<b>51,230,287</b>	<b>51,791,633</b>

# Office of Housing

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

### **CDBG - Office of Housing Budget Control Level**

The purpose of the Community Development Block Grant (CDBG) - Office of Housing Budget Control Level is to provide opportunities for residents to thrive by investing in and promoting the development and preservation of affordable housing.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Homeownership and Sustainability - CDBG	809,332	767,191	790,152	790,152
Multi-Family Production and Preservation - CDBG	0	871,433	911,012	911,012
Strategic Planning, Resource, and Program Development - CDBG	441,280	101,139	373,412	251,412
<b>Total</b>	<b>1,250,612</b>	<b>1,739,763</b>	<b>2,074,576</b>	<b>1,952,576</b>
Full-time Equivalents Total*	0.00	0.00	1.00	1.00

\* 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.

**The following information summarizes the programs in CDBG - Office of Housing Budget Control Level:**

#### **Homeownership and Sustainability - CDBG Program**

The purpose of the Homeownership and Sustainability - CDBG Program is to provide resources for low- and moderate-income Seattle residents, including seniors, to become homeowners and/or to preserve and improve their current homes. CDBG funds support home rehabilitation revolving loans to low-income households, technical assistance for program clients and administrative costs for the City of Seattle's Office of Housing.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Homeownership and Sustainability - CDBG	809,332	767,191	790,152	790,152

#### **Multi-Family Production and Preservation - CDBG Program**

The purpose of the Multi-Family Production and Preservation - CDBG Program is to acquire, develop, rehabilitate, and maintain affordable multifamily rental housing so the supply of housing for Seattle residents increases and affordability remains sustainable.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Multi-Family Production and Preservation - CDBG	0	871,433	911,012	911,012

#### **Strategic Planning, Resource, and Program Development - CDBG Program**

The purpose of the Strategic Planning, Resource, and Program Development - CDBG Program is to provide policy review/revisions, new and revised housing programs, and vacant land redevelopment services to increase housing opportunities for Seattle residents.

# Office of Housing

Expenditures/FTE	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Strategic Planning, Resource, and Program Development - CDBG	441,280	101,139	373,412	251,412
Full-time Equivalents Total	0.00	0.00	1.00	1.00

## **Low-Income Housing Fund 16400 Budget Control Level**

The purpose of the Low-Income Housing Fund 16400 Budget Control Level is to fund multifamily housing production, and to support homeownership and sustainability.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Homeownership and Sustainability - 16400	8,166,230	10,066,129	10,095,692	10,253,562
Multi-Family Production and Preservation - 16400	22,464,510	32,929,361	33,437,860	34,006,484
<b>Total</b>	<b>30,630,740</b>	<b>42,995,490</b>	<b>43,533,552</b>	<b>44,260,046</b>

*The following information summarizes the programs in Low-Income Housing Fund 16400 Budget Control Level:*

### **Homeownership and Sustainability - 16400 Program**

The purpose of the Homeownership and Sustainability - 16400 Program is to provide three types of loans and grants to low-income Seattle residents: loans for first-time home buyers, home repair loans to address health and safety and code repairs, and grants to make low-income housing more energy efficient.

Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Homeownership and Sustainability - 16400	8,166,230	10,066,129	10,095,692	10,253,562

### **Multi-Family Production and Preservation - 16400 Program**

The purpose of the Multi-Family Production and Preservation - 16400 Program is to invest in the community by making long-term, low-interest loans to developers to develop or preserve affordable multifamily rental housing. OH monitors the affordable housing portfolio to ensure the units remain affordable, serve the intended residents, and the buildings remain in good condition.

Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Multi-Family Production and Preservation - 16400	22,464,510	32,929,361	33,437,860	34,006,484

# Office of Housing

## **Office of Housing Operating Fund 16600 Budget Control Level**

The purpose of the Office of Housing Operating Fund 16600 Budget Control Level is to fund the Department's administration activities.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration and Management - 16600	1,285,888	1,664,786	2,029,810	1,930,843
Community Development - 16600	1,037,911	862,876	591,233	597,309
Homeownership and Sustainability - 16600	1,551,873	1,414,787	1,459,758	1,493,123
Multi-Family Production and Preservation - 16600	1,146,543	1,303,628	1,541,358	1,557,736
<b>Total</b>	<b>5,022,216</b>	<b>5,246,077</b>	<b>5,622,159</b>	<b>5,579,011</b>
Full-time Equivalents Total*	37.50	37.50	41.00	41.00

\* 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.

**The following information summarizes the programs in Office of Housing Operating Fund 16600 Budget Control Level:**

### **Administration and Management - 16600 Program**

The purpose of the Administration and Management - 16600 Program is to provide centralized leadership, coordination, technology, contracting, and financial management support services to OH programs and capital projects to facilitate the production of affordable housing for Seattle residents.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration and Management - 16600	1,285,888	1,664,786	2,029,810	1,930,843
Full-time Equivalents Total	11.00	11.00	12.50	12.50

### **Community Development - 16600 Program**

The purpose of the Community Development -16600 Program is to provide strategic planning, program development, and vacant land redevelopment services to increase housing opportunities for Seattle residents.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Community Development - 16600	1,037,911	862,876	591,233	597,309
Full-time Equivalents Total	4.00	4.00	4.00	4.00

### **Homeownership and Sustainability - 16600 Program**

The Homeownership and Sustainability -16600 Program provides three types of loans and grants to low-income Seattle residents: loans for first-time home-buyers, home repair loans to address health and safety and code repairs, and grants to make low-income housing more energy efficient.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>

# Office of Housing

Homeownership and Sustainability - 16600	1,551,873	1,414,787	1,459,758	1,493,123
Full-time Equivalents Total	13.00	13.00	14.00	14.00

**Multi-Family Production and Preservation - 16600 Program**

The Multi-Family Production and Preservation -16600 Program invests in the community by making long-term, low-interest loans to developers to develop or preserve affordable multifamily rental housing. OH monitors the affordable housing portfolio to ensure the units remain affordable and serve the intended residents, and the buildings remain in good condition.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Multi-Family Production and Preservation - 16600	1,146,543	1,303,628	1,541,358	1,557,736
Full-time Equivalents Total	9.50	9.50	10.50	10.50



# Office of Housing

## Housing Fund Table

### Low-Income Housing Fund (16400)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>81,464,000</b>	<b>79,865,000</b>	<b>81,945,223</b>	<b>81,019,252</b>	<b>75,267,851</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	31,111,963	42,995,490	42,069,519	37,782,151	37,782,151
Less: Actual and Budgeted Expenditures	30,630,740	42,995,490	42,995,490	43,533,552	44,260,046
<b>Ending Fund Balance</b>	<b>81,945,223</b>	<b>79,865,000</b>	<b>81,019,252</b>	<b>75,267,851</b>	<b>68,789,956</b>
Bonus Program Fundings	8,100,000	8,100,000	7,800,000	0	0
Housing Levy	50,770,000	50,770,000	42,937,000	44,985,000	38,506,000
Levy O&M Trust Funds	26,395,000	26,395,000	26,395,000	26,395,000	26,395,000
Reach Trust Fund	927,000	927,000	927,000	927,000	927,000
South Lake Union Fund	2,960,000	2,960,000	2,960,000	2,960,000	2,960,000
<b>Total Reserves</b>	<b>89,152,000</b>	<b>89,152,000</b>	<b>81,019,000</b>	<b>75,267,000</b>	<b>68,788,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>-7,206,777</b>	<b>-9,287,000</b>	<b>252</b>	<b>851</b>	<b>1,956</b>

# Office of Housing

## Office of Housing (16600)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>1,930,873</b>	<b>1,448,000</b>	<b>1,577,575</b>	<b>1,387,380</b>	<b>948,651</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	4,668,918	4,293,386	5,055,884	5,183,430	5,191,430
Less: Actual and Budgeted Expenditures	5,022,216	5,246,077	5,246,079	5,622,159	5,579,011
<b>Ending Fund Balance</b>	<b>1,577,575</b>	<b>495,309</b>	<b>1,387,380</b>	<b>948,651</b>	<b>561,070</b>
planning reserve				95,000	306,000
Revenue Stabilization Reserve		86,000			
underexpended levy		334,000			
<b>Total Reserves</b>		<b>420,000</b>		<b>95,000</b>	<b>306,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,577,575</b>	<b>75,309</b>	<b>1,387,380</b>	<b>853,651</b>	<b>255,070</b>

# Neighborhood Matching Subfund

## Department Overview

The purpose of the Neighborhood Matching Subfund (NMF) is to provide grant resources for Seattle's communities to preserve and enhance the City's diverse neighborhoods, and to empower people to make positive contributions to their communities.

The NMF was established in 1988 to support partnerships between the City of Seattle and neighborhood organizations to undertake neighborhood-initiated planning, organizing and physical improvement projects. The City provides cash that is matched by the community's contribution of volunteer labor, donated materials and professional services, or cash. Applications are accepted from neighborhood-based organizations of residents or businesses, community-based organizations that advocate for the interests of people of color, and ad hoc groups of neighbors that form a committee for the purpose of a specific project. There are three categories of NMF awards:

- Large Projects Fund (awards up to \$100,000);
- Small and Simple Projects Fund (awards up to \$25,000); and
- Small Sparks Fund (awards up to \$1,000).

The Department of Neighborhoods (DON) administers the NMF. NMF staff coordinates with the Department of Parks and Recreation, Seattle Department of Transportation, Seattle Public Utilities, Department of Planning and Development and others when projects are within the jurisdiction of these departments.

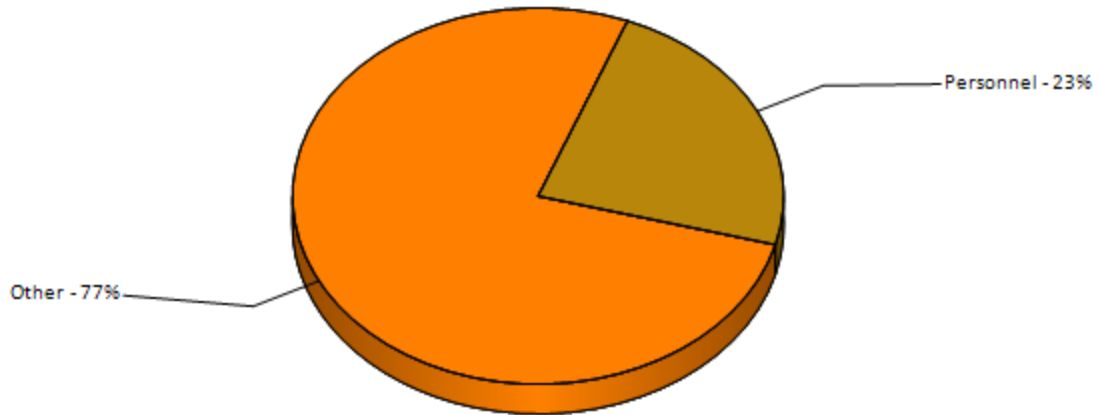
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$2,604,867	\$3,529,677	\$2,148,807	\$3,725,991
Other Funding - Operating	\$0	\$361,218	\$1,861,300	\$361,300
<b>Total Operations</b>	<b>\$2,604,867</b>	<b>\$3,890,895</b>	<b>\$4,010,107</b>	<b>\$4,087,291</b>
<b>Total Appropriations</b>	<b>\$2,604,867</b>	<b>\$3,890,895</b>	<b>\$4,010,107</b>	<b>\$4,087,291</b>
Full-time Equivalent Total*	6.00	7.00	8.00	8.00

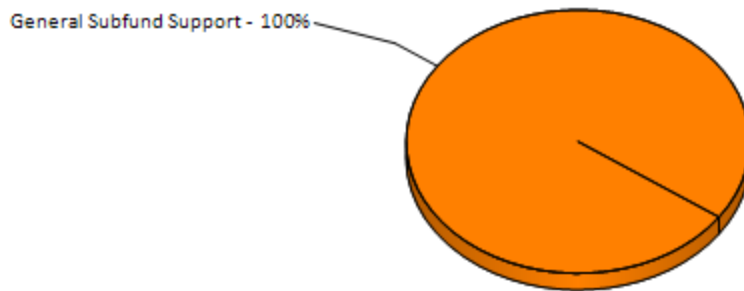
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# Neighborhood Matching Subfund

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category



# Neighborhood Matching Subfund

## Budget Overview

The 2015-2016 Proposed Budget for the Neighborhood Matching Subfund (NMF) maintains existing funding for neighborhood projects. In 2015, the one-time use of accumulated unreserved fund balance frees up resources to increase funding for the Neighborhood Street Fund. The Neighborhood Street Fund supports construction and maintenance projects identified and prioritized by the community, and selected for funding by the Bridging the Gap Oversight Committee, Seattle Department of Transportation and the City Budget Office.

## Incremental Budget Changes

### Neighborhood Matching Subfund

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 3,890,895</b>	<b>7.00</b>	<b>\$ 3,890,895</b>	<b>7.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 14,061	0.00	\$ 14,061	0.00
Transfer Administrative Support from DON	\$ 29,128	1.00	\$ 29,128	1.00
<b>Proposed Technical Changes</b>				
One-time Use of Unreserved Fund Balance	\$ 0	0.00	\$ 0	0.00
Technical Adjustments	\$ 0	0.00	\$ 0	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 76,023	0.00	\$ 153,207	0.00
<b>Total Incremental Changes</b>	<b>\$ 119,212</b>	<b>1.00</b>	<b>\$ 196,396</b>	<b>1.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 4,010,107</b>	<b>8.00</b>	<b>\$ 4,087,291</b>	<b>8.00</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$14,061**

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.

#### **Transfer Administrative Support from DON - \$29,128/1.00 FTE**

As part of a broader effort to realign operations in the Department of Neighborhoods, 1.0 FTE administrative specialist is transferred to NMF.

# Neighborhood Matching Subfund

## Proposed Technical Changes

### One-time Use of Unreserved Fund Balance

This item reduces the General Fund allocation in 2015 by \$1.5 million and increases the use of fund balance by \$1.5 million. This reallocation will have no impact on the total grant resources available to neighborhoods and communities. NMF has accrued a significant fund balance and the one-time use of fund balance will allow for an increase in funding for the Neighborhood Street Fund. This adjustment swaps NMF fund balance with General Fund revenue, and the change is reflected on the revenue side of the budget. This use of fund balance will have no impact on the delivery of projects that have been awarded NMF funds nor will it reduce the annual funding made available for new projects.

### Technical Adjustments

Changes reflected in this category include budget neutral adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

### Final Citywide Adjustments for Standard Cost Changes - \$76,023

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."

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Neighborhood Matching Fund Budget Control</b>					
Large Projects Fund		820,463	1,474,549	1,505,515	1,540,141
Management and Project Development		678,459	903,909	960,394	967,436
Small and Simple Projects Fund		1,070,640	1,446,764	1,477,146	1,511,120
Small Sparks Fund		35,305	65,673	67,052	68,594
<b>Total</b>	<b>2IN00</b>	<b>2,604,867</b>	<b>3,890,895</b>	<b>4,010,107</b>	<b>4,087,291</b>
<b>Department Total</b>		<b>2,604,867</b>	<b>3,890,895</b>	<b>4,010,107</b>	<b>4,087,291</b>

<b>Department Full-time Equivalents Total*</b>	<b>6.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>
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\* 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.

# Neighborhood Matching Subfund

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
587001	Operating Transfer In from Finance General	2,891,284	3,529,676	2,148,807	3,725,991
<b>Total General Subfund Support</b>		<b>2,891,284</b>	<b>3,529,676</b>	<b>2,148,807</b>	<b>3,725,991</b>
<b>Total Revenues</b>		<b>2,891,284</b>	<b>3,529,676</b>	<b>2,148,807</b>	<b>3,725,991</b>
379100	Use of (Contribution To) Fund Balance	-286,417	361,217	1,861,300	361,300
<b>Total Use of Fund Balance</b>		<b>-286,417</b>	<b>361,217</b>	<b>1,861,300</b>	<b>361,300</b>
<b>Total Resources</b>		<b>2,604,867</b>	<b>3,890,893</b>	<b>4,010,107</b>	<b>4,087,291</b>

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

### Neighborhood Matching Fund Budget Control Level

The purpose of the Neighborhood Matching Fund Budget Control Level is to support local grassroots projects within neighborhoods and communities. The Neighborhood Matching Fund provides funding to match community contributions of volunteer labor, donated professional services and materials, or cash, to implement community-based self-help projects.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Large Projects Fund	820,463	1,474,549	1,505,515	1,540,141
Management and Project Development	678,459	903,909	960,394	967,436
Small and Simple Projects Fund	1,070,640	1,446,764	1,477,146	1,511,120
Small Sparks Fund	35,305	65,673	67,052	68,594
<b>Total</b>	<b>2,604,867</b>	<b>3,890,895</b>	<b>4,010,107</b>	<b>4,087,291</b>
Full-time Equivalents Total*	6.00	7.00	8.00	8.00

\* 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.

# Neighborhood Matching Subfund

*The following information summarizes the programs in Neighborhood Matching Fund Budget Control Level:*

## Large Projects Fund Program

The purpose of the Large Projects Fund is to provide funding to grassroots organizations initiating community building projects that require up to 12 months to complete and up to \$100,000 in Neighborhood Matching Funds.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Large Projects Fund	820,463	1,474,549	1,505,515	1,540,141

## Management and Project Development Program

The purpose of the Management and Project Development division is to administer the community grant awards by providing marketing and outreach to applicant groups; technical assistance and support to community groups for project development and implementation; administrative support coordinating and conducting the application review and award processes; and management and monitoring of funded projects to support high-quality and successful completion of projects.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Management and Project Development	678,459	903,909	960,394	967,436
Full-time Equivalent Total	6.00	7.00	8.00	8.00

## Small and Simple Projects Fund Program

The purpose of the Small and Simple Projects Fund is to provide funding for community building projects initiated by grassroots organizations that can be completed in 12 months or less and require up to \$25,000 in funding.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Small and Simple Projects Fund	1,070,640	1,446,764	1,477,146	1,511,120

## Small Sparks Fund Program

The purpose of the Small Sparks Fund is to provide one-time awards of up to \$1,000 for small community building projects initiated by grassroots organizations. Awards are available to neighborhood organizations with annual operating budgets under \$25,000.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Small Sparks Fund	35,305	65,673	67,052	68,594



# Neighborhood Matching Subfund

## Neighborhood Matching Subfund Fund Table

### Neighborhood Matching Subfund (00165)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>4,224,709</b>	<b>3,876,261</b>	<b>4,511,126</b>	<b>4,149,909</b>	<b>2,288,609</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	2,891,284	3,529,676	3,529,676	2,148,807	3,725,991
Less: Actual and Budgeted Expenditures	2,604,867	3,890,895	3,890,893	4,010,107	4,087,291
<b>Ending Fund Balance</b>	<b>4,511,126</b>	<b>3,515,042</b>	<b>4,149,909</b>	<b>2,288,609</b>	<b>1,927,309</b>
Continuing Appropriations	4,150,126	3,016,973	3,016,973	1,355,736	1,355,736
<b>Total Reserves</b>	<b>4,150,126</b>	<b>3,016,973</b>	<b>3,016,973</b>	<b>1,355,736</b>	<b>1,355,736</b>
<b>Ending Unreserved Fund Balance</b>	<b>361,000</b>	<b>498,069</b>	<b>1,132,936</b>	<b>932,873</b>	<b>571,573</b>

# Neighborhood Matching Subfund

# Department of Neighborhoods

Bernie Matsuno, Acting Director

(206) 684-0464

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

## Department Overview

The Department of Neighborhoods (DON) works to bring government closer to the residents of Seattle by empowering them to make positive contributions to their communities and involving more of Seattle's residents, including communities of color and immigrants, in civic discussions, processes, and opportunities. As part of its mission, DON also manages the Neighborhood Matching Fund (NMF), which provides grants to preserve and enhance the City's diverse neighborhoods.

DON has three lines of business:

The **Community Building Division** delivers technical assistance, support services, and programs in neighborhoods to strengthen local communities, engage residents in neighborhood improvement, leverage resources and complete neighborhood-initiated projects. The programs that support this work include:

- P-Patch Community Gardens;
- Neighborhood District Coordinators;
- Major Institutions and Schools;
- Historic Preservation;
- Neighborhood Planning Outreach; and
- Neighborhood Matching Fund (NMF).

The **Director's Office** provides executive leadership, communications, and human resources services for the entire department.

The **Internal Operations Division** provides financial and information technology services to department employees so they may serve customers efficiently and effectively.

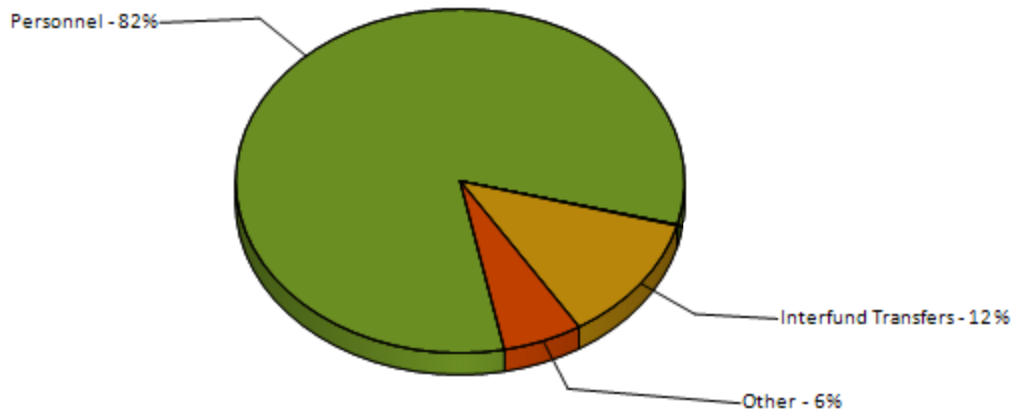
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$9,871,594	\$12,374,007	\$5,533,642	\$5,588,041
<b>Total Operations</b>	<b>\$9,871,594</b>	<b>\$12,374,007</b>	<b>\$5,533,642</b>	<b>\$5,588,041</b>
<b>Total Appropriations</b>	<b>\$9,871,594</b>	<b>\$12,374,007</b>	<b>\$5,533,642</b>	<b>\$5,588,041</b>
Full-time Equivalent Total*	42.75	44.50	39.50	39.50

\* 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.

# Department of Neighborhoods

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

The 2015-2016 Proposed Budget for the Department of Neighborhoods (DON) includes a number of significant changes in response to the creation of the Department of Education and Early Learning (DEEL), including transferring the Office for Education and the Seattle Youth Violence Prevention Initiative to DEEL. The Office for Education (OFE) is responsible for administering the Education-Support Services Levy and receives most of its funding from this source (which is budgeted in a separate department); however a portion of OFE programs are supported by General Fund and will be transferred out of DON and into DEEL. These programs include the Early Learning Academy and the Read and Rise pilot program, both added in the 2014 Adopted Budget. The Early Learning Academy provides training and professional development to preschool teachers and caregivers to improve outcomes for the children they teach or care for. Read and Rise is a two-year pilot program designed to engage some of Seattle's most at-risk families and communities in supporting literacy development in children pre-kindergarten through 3rd grade. The Proposed Budget reflects these program transfers to DEEL in 2015.

As part of this new department, the Seattle Youth Violence Prevention Initiative (SYVPI) will also be transferred to DEEL. SYVPI works to reduce juvenile violent crime through a variety of youth violence prevention programs, including active outreach, case management, and employment services including internships, individual and group programming, and support services. OFE currently provides oversight for SYVPI and this transfer will maintain that management structure.

The proposed budget makes several investments to strengthen Seattle's vibrant neighborhoods. The proposed budget includes additional resources for the P-Patch Community Gardens to address the rapid increase in the number of P-Patch gardens that DON manages. Since 2008, 27 gardens have been created, improved or expanded bringing the total number of gardens DON now manages to 88. The P-Patch Community Gardening program

# Department of Neighborhoods

brings together volunteers, local non-profits, the Seattle Housing Authority, and other agencies to support, develop and manage community gardening in Seattle. The proposed budget also includes additional administrative support, increased utility budget, and funding for ongoing database maintenance needs.

The proposed budget also includes additional support for the continuation of the People's Academy for Community Engagement (PACE) by adding a half-time position to coordinate the program. PACE was launched in 2012 as a civic leadership training program that builds the skills of up-and-coming community leaders who will support existing and emerging community groups. The program meets once a month for eight months and enrolls roughly 26 participants a year from nearly all of Seattle's 13 neighborhood districts. PACE also provides an opportunity for participants to learn from community leaders and elected officials who volunteer as session and seminar instructors, mentors, and advisors. Providing additional staff support to PACE will allow the program to continue to grow and expand as it moves beyond the initial two-year pilot phase.

## Incremental Budget Changes

### Department of Neighborhoods

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 12,374,006</b>	<b>44.50</b>	<b>\$ 12,374,006</b>	<b>44.50</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 44,391	0.00	\$ 57,056	0.00
Realign Programs to Reflect Operations	-\$ 26,918	-0.50	-\$ 26,918	-0.50
Adjustment for One-time Adds or Reductions	-\$ 462,250	0.00	-\$ 462,250	0.00
Adjustment for One-time Adds or Reductions - OFE	-\$ 538,000	0.00	-\$ 694,612	0.00
<b>Proposed Changes</b>				
Transfer SYVPI to the Department of Education and Early Learning (DEEL)	-\$ 5,632,485	-3.50	-\$ 5,633,021	-3.50
Transfer General Fund OFE Programs to DEEL	-\$ 369,612	-2.00	-\$ 213,000	-2.00
P-Patch Community Gardens Improvements	\$ 24,207	0.50	\$ 24,207	0.50
Increase Support for PACE	\$ 63,025	0.50	\$ 63,025	0.50
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 1,878	0.00	-\$ 1,878	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 59,156	0.00	\$ 101,426	0.00
<b>Total Incremental Changes</b>	<b>-\$ 6,840,364</b>	<b>-5.00</b>	<b>-\$ 6,785,965</b>	<b>-5.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 5,533,642</b>	<b>39.50</b>	<b>\$ 5,588,041</b>	<b>39.50</b>

# Department of Neighborhoods

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$44,391**

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.

#### **Realign Programs to Reflect Operations - (\$26,918)/(.50) FTE**

This adjustment recognizes a number of internal transfers between programs to reflect actual department operations as well as any positions that were added through a quarterly supplemental or other ordinance.

#### **Adjustment for One-time Adds or Reductions - (\$462,250)**

This item includes budget reductions for three one-time projects that were added in the 2014 Adopted Budget, including:

- Elevator upgrades at Washington Hall (\$300,000);
- Historic resources surveys of the Georgetown and University Park neighborhoods (\$62,250); and
- The Refugee Women Civic Leadership Institute pilot (\$100,000).

#### **Adjustment for One-time Adds or Reductions - OFE - (\$538,000)**

This item includes budget reductions for one-time planning costs associated with the development of a Universal Preschool Action Plan (\$488,000) and a pre-school feasibility study completed in 2014 (\$50,000). This adjustment also removes funding of \$156,612 in 2016 for the Read and Rise pilot program. Initial funding for Read and Rise was for two years with the intent of determining whether funding should be continued at the end of 2015 as part of the 2016 budget process.

### Proposed Changes

#### **Transfer SYVPI to the Department of Education and Early Learning (DEEL) - (\$5,632,485)/(3.50) FTE**

This item transfers the Seattle Youth Violence Prevention Initiative (SYVPI) to DEEL in 2015 including the 3.50 FTEs assigned to the program.

#### **Transfer General Fund OFE Programs to DEEL - (\$369,612)/(2.00) FTE**

This transfers two existing programs currently in the Office of Family and Education (OFE) to DEEL in 2015: the Early Learning Academy (\$213,000) and the Read and Rise pilot program (\$156,612). This item also transfers two positions in OFE to DEEL.

#### **P-Patch Community Gardens Improvements - \$24,207/.50 FTE**

Since 2008, the P-Patch Community Gardens program has grown by over 30% and there are now more than 3,000 plots in 88 gardens. To address this growth and provide better management of the P-Patch community gardens, this item increases an existing half-time administrative staff assistant to full time to support the work of the community garden coordinators. DON will pay for this position using existing funds.

## Department of Neighborhoods

An increase of \$10,000 will alleviate pressure on the program due to increased cost of water, as both the cost and usage have grown rapidly over the last five years. This add also includes approximately \$14,000 to provide regular maintenance to the P-Patch program's web-based database that the department will launch in October 2014. This database will allow for greater ease of usage, allowing plot holders to make online payments and allowing program managers to manage plot turnover and assignment more efficiently.

### **Increase Support for PACE - \$63,025/.50 FTE**

Launched in 2012 as a civic leadership training initiative, the People's Academy for Community Engagement (PACE) will complete its two-year pilot phase at the end of 2014. An essential mission of the PACE program is to build relationships between historically underrepresented communities and mainstream community groups, with the goal of recruiting 30% of its participants from historically underrepresented groups. In both years of the pilot, PACE exceeded that goal recruiting 53% in 2012 and 57% from underrepresented groups in 2013-2014. The guiding principle of PACE is to activate and empower these community members to create change and equity. Over the life of the pilot, participants developed 13 Neighborhood Matching Fund Small Sparks projects with neighborhood groups to preserve and enhance their communities.

This item adds a staff person to coordinate and operate the PACE program as the program did not have a dedicated position during the pilot period. This position will manage all aspects of the program including the recruitment and selection of participants, identification and support of community instructors, and developing a robust PACE alumni program.

### **Proposed Technical Changes**

#### **Citywide Training and Travel Reallocation - (\$1,878)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

#### **Final Citywide Adjustments for Standard Cost Changes - \$59,156**

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."

# Department of Neighborhoods

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Community Building Budget Control</b>					
Historic Preservation-Community Building		0	1,194,842	867,276	874,620
Major Institutions and Schools		218,288	224,518	236,308	237,942
Neighborhood District Coordinators		1,297,894	1,374,753	1,331,687	1,343,122
Neighborhood Planning Outreach		251,007	271,377	293,055	296,953
P-Patch Community Gardens		785,049	776,827	884,118	891,856
South Park Information and Resource Center		51,762	0	0	0
<b>Total</b>	<b>I3300</b>	<b>2,604,000</b>	<b>3,842,317</b>	<b>3,612,444</b>	<b>3,644,493</b>
<b>Director's Office Budget Control</b>					
Communications		154,859	161,681	159,162	160,198
Executive Leadership		289,801	319,069	311,100	312,696
Historic Preservation		808,267	0	0	0
<b>Total</b>	<b>I3100</b>	<b>1,252,927</b>	<b>480,750</b>	<b>470,262</b>	<b>472,894</b>
<b>Internal Operations Budget Control Level</b>	<b>I3200</b>	<b>1,388,910</b>	<b>1,514,041</b>	<b>1,450,936</b>	<b>1,470,654</b>
<b>Office for Education Budget Control Level</b>	<b>I3700</b>	<b>62,647</b>	<b>907,612</b>	<b>0</b>	<b>0</b>
<b>Youth Violence Prevention Budget Control Level</b>	<b>I4100</b>	<b>4,563,110</b>	<b>5,629,287</b>	<b>0</b>	<b>0</b>
<b>Department Total</b>		<b>9,871,594</b>	<b>12,374,007</b>	<b>5,533,642</b>	<b>5,588,041</b>
<b>Department Full-time Equivalent Total*</b>		<b>42.75</b>	<b>44.50</b>	<b>39.50</b>	<b>39.50</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.



# Department of Neighborhoods

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

### Community Building Budget Control Level

The purpose of the Community Building Budget Control Level is to deliver technical assistance, support services, and programs in neighborhoods to strengthen local communities, engage residents in neighborhood improvement, leverage resources, and complete neighborhood-initiated projects.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Historic Preservation-Community Building	0	1,194,842	867,276	874,620
Major Institutions and Schools	218,288	224,518	236,308	237,942
Neighborhood District Coordinators	1,297,894	1,374,753	1,331,687	1,343,122
Neighborhood Planning Outreach	251,007	271,377	293,055	296,953
P-Patch Community Gardens	785,049	776,827	884,118	891,856
South Park Information and Resource Center	51,762	0	0	0
<b>Total</b>	<b>2,604,000</b>	<b>3,842,317</b>	<b>3,612,444</b>	<b>3,644,493</b>
Full-time Equivalents Total*	30.00	29.75	30.00	30.00

\* 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.

**The following information summarizes the programs in Community Building Budget Control Level:**

#### **Historic Preservation-Community Building Program**

The purpose of the Historic Preservation - Community Building Program is to provide technical assistance, outreach, and education to the general public, owners of historic properties, government agencies, and elected officials to identify, protect, rehabilitate, and re-use historic properties.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Historic Preservation-Community Building	0	1,194,842	867,276	874,620
Full-time Equivalents Total	8.50	8.25	8.00	8.00

#### **Major Institutions and Schools Program**

The purpose of the Major Institutions and Schools Program is to coordinate community involvement in the development, adoption, and implementation of Major Institution Master Plans, and to facilitate community involvement in school re-use and development.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Major Institutions and Schools	218,288	224,518	236,308	237,942
Full-time Equivalents Total	1.50	1.50	1.50	1.50

#### **Neighborhood District Coordinators Program**

## Department of Neighborhoods

The purpose of the Neighborhood District Coordinators Program is to provide a range of technical assistance and support services for residents and neighborhood groups to develop a sense of partnership among neighborhood residents, businesses, and City government.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Neighborhood District Coordinators	1,297,894	1,374,753	1,331,687	1,343,122
Full-time Equivalents Total	11.50	11.50	12.00	12.00

### Neighborhood Planning Outreach Program

The purpose of the Neighborhood Planning Outreach Program is to lead the inclusive outreach and engagement activities of Neighborhood Planning efforts across the City by working with communities to revise Neighborhood Plans to reflect changes and opportunities presented by new development and major transportation investments, including Light Rail. It also assists City departments with other outreach and engagement efforts.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Neighborhood Planning Outreach	251,007	271,377	293,055	296,953
Full-time Equivalents Total	1.50	1.50	1.50	1.50

### P-Patch Community Gardens Program

The purpose of the P-Patch Community Gardens Program is to provide community gardens, gardening space, and related support to Seattle residents while preserving open space for productive purposes, particularly in high-density communities. The goals of the program are to increase self-reliance among gardeners, and for P-Patch Community Gardens to be focal points for community involvement.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
P-Patch Community Gardens	785,049	776,827	884,118	891,856
Full-time Equivalents Total	7.00	7.00	7.00	7.00

### South Park Information and Resource Center Program

The purpose of the South Park Information and Resource Center was to provide temporary support for a multi-lingual resource center for the South Park community and its diverse immigrant population to mitigate the impacts on the community during the period of time that the South Park Bridge is under construction. The center provided direct assistance such as employment application assistance, translation and interpretation services, and English classes, as well as connected customers to outside services and resources. Reconstruction of the South Park Bridge was completed in 2014 eliminating the need for this funding.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
South Park Information and Resource Center	51,762	0	0	0

# Department of Neighborhoods

## Director's Office Budget Control Level

The purpose of the Director's Office Budget Control Level is to provide executive leadership, communications, and operational support for the entire department.

<b>Program Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Communications	154,859	161,681	159,162	160,198
Executive Leadership	289,801	319,069	311,100	312,696
Historic Preservation	808,267	0	0	0
<b>Total</b>	<b>1,252,927</b>	<b>480,750</b>	<b>470,262</b>	<b>472,894</b>
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

\* 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.

**The following information summarizes the programs in Director's Office Budget Control Level:**

### **Communications Program**

The purpose of the Communications Program is to provide printed and electronic information on programs and services offered by the Department, as well as to publicize other opportunities to increase civic participation.

<b>Expenditures/FTE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Communications	154,859	161,681	159,162	160,198
Full-time Equivalents Total	1.00	1.00	1.00	1.00

### **Executive Leadership Program**

The purpose of the Executive Leadership Program is to provide leadership in fulfilling the Department's mission, and to facilitate the Department's communication and interaction with other City departments, external agencies, elected officials, and the public.

<b>Expenditures/FTE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Executive Leadership	289,801	319,069	311,100	312,696
Full-time Equivalents Total	2.00	2.00	2.00	2.00

### **Historic Preservation Program**

The purpose of the Historic Preservation Program is to provide technical assistance, outreach, and education to the general public, owners of historic properties, government agencies, and elected officials to identify, protect, rehabilitate, and re-use historic properties. The 2013 Adopted Budget transferred this program to the Community Building Budget Control Level.

<b>Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Historic Preservation	808,267	0	0	0

# Department of Neighborhoods

## Internal Operations Budget Control Level

The purpose of the Internal Operations Budget Control Level is to provide financial, human resources, facility, administrative, and information technology services to the Department's employees to serve customers efficiently and effectively.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Internal Operations/Administrative Services	1,388,910	1,514,041	1,450,936	1,470,654
<b>Total</b>	<b>1,388,910</b>	<b>1,514,041</b>	<b>1,450,936</b>	<b>1,470,654</b>
Full-time Equivalents Total*	6.75	6.75	6.50	6.50

\* 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 for Education Budget Control Level

The purpose of the Office for Education (OFE) Budget Control Level is to help children succeed in school and close the achievement gap. This BCL supports education and literacy programs that fall outside the scope and funding of the Families and Education Levy. The Office for Education BCL ends with the creation of the Department of Education and Early Learning (DEEL) in the 2015-2016 Proposed Budget. Services provided by this BCL will now be provided by DEEL.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Office for Education	62,647	907,612	0	0
<b>Total</b>	<b>62,647</b>	<b>907,612</b>	<b>0</b>	<b>0</b>
Full-time Equivalents Total*	0.00	2.00	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.

## Youth Violence Prevention Budget Control Level

The purpose of the Youth Violence Prevention Budget Control Level is to help reduce juvenile violent crimes. The 2015-2016 Proposed Budget transfers the Youth Violence Prevention program to the Youth Violence Prevention Initiative BCL in the Department of Education and Early Learning.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Youth Violence Prevention	4,563,110	5,629,287	0	0
<b>Total</b>	<b>4,563,110</b>	<b>5,629,287</b>	<b>0</b>	<b>0</b>
Full-time Equivalents Total*	3.00	3.00	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.

# Department of Planning and Development

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Diane Sugimura, Director

(206) 684-8600

[www.seattle.gov/dpd](http://www.seattle.gov/dpd)

## Department Overview

The Department of Planning and Development (DPD) is responsible for regulatory and long-range planning functions related to building and land use activities in the City of Seattle. On the regulatory side, DPD is responsible for developing policies and codes related to public safety, environmental protection, land use, construction, and rental housing, including:

- Environmentally Critical Areas Ordinance (ECA);
- Housing and Building Maintenance Code;
- Just Cause Eviction Ordinance;
- Rental Registration and Inspection Ordinance;
- Seattle Building and Residential Codes;
- Seattle Condominium and Cooperative Conversion Ordinances;
- Seattle Electrical Code;
- Seattle Energy Code;
- Seattle Grading Code;
- Seattle Land Use Code;
- Seattle Mechanical Code;
- Seattle Noise Ordinance;
- Seattle Shoreline Master Program;
- Seattle Tenant Relocation Assistance Ordinance;
- Seattle Tree Protection Ordinance;
- State Environmental Policy Act (SEPA); and
- Stormwater Code.

DPD reviews land use and construction-related permits, annually approving more than 29,000 permits and performing approximately 106,000 on-site inspections. The work includes public notice and involvement for Master Use Permits (MUPs); shoreline review; design review; approval of permits for construction, mechanical systems, site development, elevators, electrical installation, boilers, furnaces, refrigeration, signs and billboards; annual inspections of boilers and elevators; and home seismic retrofits.

DPD enforces compliance with community standards for housing, zoning, shorelines, tenant relocation assistance, just cause eviction, vacant buildings, noise, and development-related violation complaints, responding to nearly 8,000 complaints annually.

DPD's mission also includes long-range physical planning functions, such as monitoring and updating the City's Comprehensive Plan, evaluating regional growth management policy, updating the City's Land Use Code, developing sub-area and functional plans, implementing the Comprehensive Plan and neighborhood plans, fostering urban design excellence throughout the city and particularly in Seattle's public spaces, and staffing the Planning and Design commissions.

DPD operations are funded by a variety of fees and General Fund resources. DPD must demonstrate that its fees

# Department of Planning and Development

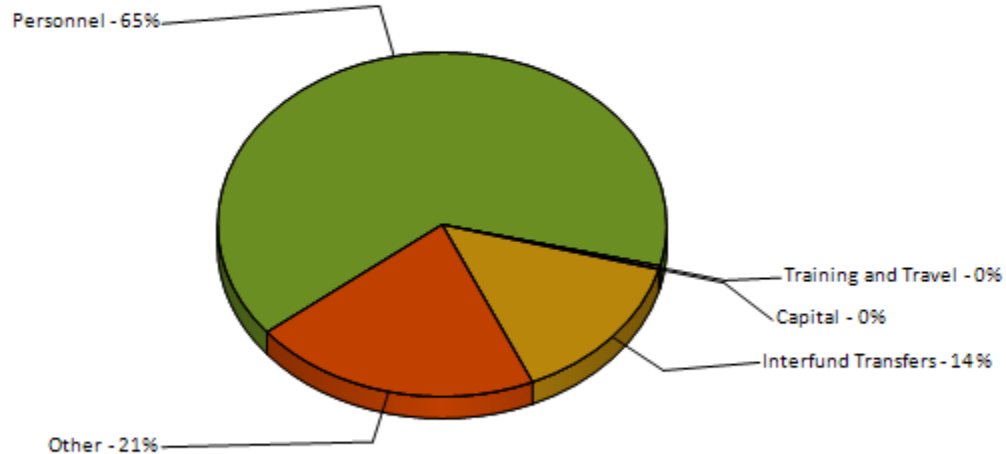
are set to recover no more than the cost of related services. To provide this accountability, DPD uses cost accounting to measure the full cost of its programs. Each program is allocated a share of departmental administration, and other overhead costs, to report the full cost and calculate the revenue requirements of the program.

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$10,127,799	\$10,626,494	\$10,421,130	\$10,516,037
Other Funding - Operating	\$46,351,402	\$53,606,933	\$67,522,598	\$65,815,238
<b>Total Operations</b>	<b>\$56,479,201</b>	<b>\$64,233,427</b>	<b>\$77,943,728</b>	<b>\$76,331,275</b>
<b>Total Appropriations</b>	<b>\$56,479,201</b>	<b>\$64,233,427</b>	<b>\$77,943,728</b>	<b>\$76,331,275</b>
Full-time Equivalent Total*	397.25	401.00	417.50	419.50

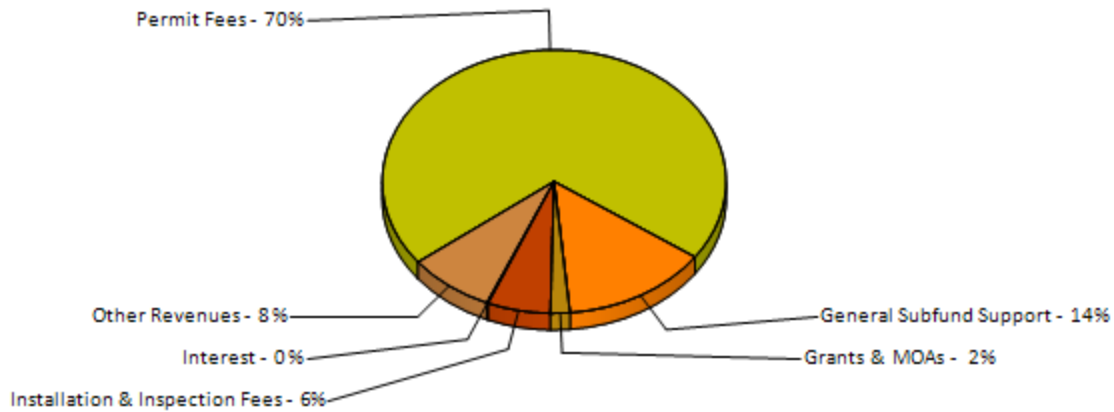
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

## 2015 Proposed Budget - Expenditure by Category



# Department of Planning and Development

## 2015 Proposed Budget - Revenue by Category



### Budget Overview

The Department of Planning and Development (DPD) is supported by a combination of construction and compliance-related fees and General Fund resources. The 2015-2016 Proposed Budget maintains funding for the department to continue to meet its regulatory responsibilities and continues to fund specific priorities established in the Planning Division's work plan.

#### Revenue

About 80% of DPD's budget comes from permit and building related revenue, such as construction inspections, construction permits, and land use services. The department continues to be busy throughout 2014, filling another 39 positions that had previously been vacant and unfunded.

During the recent economic recovery, Seattle has seen particularly strong growth. The apartment market continues to be strong. Apartment vacancy rates have fallen and rents are rising, spurring construction for large apartment building projects in a number of neighborhoods around the city. As a result, there has been a surge of new apartments, with over 14,000 units currently permitted but not yet completed. There are also a number of hotel and office development projects. This growth translates into increased development permit revenues and demand for DPD services. Looking forward, the projected level of construction activity in 2015 and 2016 is expected to keep development permit revenues stable and well above their recessionary low point of 2009.

#### Technology

The 2015-2016 Proposed Budget reflects DPD's continued effort to prioritize direct and frontline services to improve the customer experience. One of the largest technology projects currently underway is the continued development of the department's new Permit, Regulation, Enforcement and Property (PREP) system. The

# Department of Planning and Development

proposed budget provides budget authority for DPD to finalize this project. The new PREP system will replace DPD's current permit tracking system, which is at the end of its life, and will improve permitting and licensing functionality for DPD's operations programs. DPD has been working on developing and implementing the new PREP system since 2013, and it is expected to go live in mid-2016.

The PREP system also supports the Rental Housing Registration and Inspection Ordinance (RRIO) program, which went live in April 2014. The RRIO program was established by the Seattle City Council to help ensure that all rental housing in Seattle is safe and meets basic housing maintenance requirements. The RRIO program is currently accepting property owner registrations. Required inspections begin in 2015, half of which are anticipated to be conducted by DPD and half by private sector inspectors. RRIO staffing is timed to correspond with changes in the anticipated workload and with actual demand for inspections as a service. RRIO is a fee supported program per the enabling ordinance. The cost of administering the program is paid for by property registration and other program fees. RRIO fees were adopted in the 2014 update to the DPD Fee Ordinance.

Finally, the 2015-2016 Proposed Budget adjusts the operating budget for DPD's Information Technology Services program to reflect increased costs for vendor software maintenance. DPD has increased its software licensing needs over the past two years due to upgrades to existing systems and an increase in number of DPD staff. This budget change also adds an IT Systems Analyst position to DPD's Information Technology Services Program in support of new systems implemented in 2013-2014 and major in-progress and upcoming projects.

## **Equitable Development and Social Justice**

The Department of Planning and Development and the Office of Civil Rights (OCR) are co-leading the City's Equitable Development Initiative (EDI), a multifaceted, multi-department strategy to help implement the Mayor's Race and Social Justice (RSJI) Executive Order and Council Resolution 31492 related to equitable development. The EDI provides the framework to: develop and recommend policies for adoption, including new policies in the City's Comprehensive Plan; create a Strategic Investment (funding) Strategy for how departments can leverage their collective investments and partner with non-City entities; build capacity in communities, including work on a multicultural center in southeast Seattle, and prioritize the type of investments to be made in target areas in order to achieve equitable outcomes. This is an important way for DPD to help ensure current and future work focuses on achieving racial equity and ensuring all community members in Seattle benefit from development.

Another program in DPD that serves to further the City's RSJI goals is the Tenant Relocation Assistance Ordinance (TRAO). TRAO requires property owners to pay relocation assistance to low-income tenants who must move because their rental housing will:

- Be torn down or undergo substantial renovation;
- Have its use changed (for example, from apartment to a commercial use or a nursing home);
- Have certain use restrictions removed (for example a property is no longer required to rent only to low-income tenants under a federal program).

The current relocation assistance payment for eligible households is \$3,188, which is split equally between the City and the property owner or landlord. Based upon current program activity and the strength of the local development cycle, DPD anticipates that 185 tenant households will be eligible for relocation benefits in 2015 (a 15% increase over 2014) and 205 households in 2016 (a 10% increase over 2015). The payment will be adjusted annually to reflect changes in the Consumer Price Index for Housing.

Finally, the department is making a change in the 2015-2016 Proposed Budget to create employee growth opportunities within DPD's Land Use Services Program based on performance that is measurable and observable.

## **Strategic Use of Resources**

Seattle's Design Review program is one of the principal opportunities for members of the public to interface with development projects. Design review is intended to influence the design of projects consistent with citywide and



# Department of Planning and Development

neighborhood-specific design guidelines. As development activity has increased, the Design Review program has come under increased scrutiny. A challenge identified during public participation in project review is that many communities are concerned about the direction of certain land use policies and have non-design related concerns.

In response to these two issues, DPD will evaluate potential changes to the design review process and will explore new ways to improve public engagement in the planning and land use policy areas. The department will begin this work through surveys and focused public discussions with community stakeholders to gather information about the design review process, and will report on general findings. The department will evaluate, identify, and draft Land Use Code revisions based on this community work. The department will also begin a process to engage communities, provide information about growth and development issues, and provide opportunities for dialogue outside of the design review process. The work will be conducted through public meetings and online engagement, and be targeted toward different neighborhoods and demographics throughout the city. The pilot program will include citywide events with opportunities for dialogue, and will include feedback to community participants. This work will be done in 2015 and 2016 by shifting existing resources and revising the City Planning work program.

## Other Initiatives

In 2015, the proposed budget also continues DPD's Unreinforced Masonry (URM) program. DPD, in collaboration with the Office of Emergency Management (OEM), has been working with an URM Policy Advisory Committee to develop a policy for URM buildings in Seattle. Many of the unreinforced masonry buildings are located in the International District, and developing a URM retrofit program in coordination with disaster preparedness planning is a priority for the City of Seattle. Validation and additional analysis of the URM building stock is necessary for the committee to finalize their recommendations for a URM building retrofit program. The 2015-2016 Proposed Budget adds resources for an engineer to inspect and compile a list of URM buildings in the City so policy makers can then address possible solutions to minimize impact to life and property in the case of a disaster.

Finally, the 2015-2016 Proposed Budget adds a position to DPD's Public Resource Center to convert microfilm to electronic records. Microfilm conversion to electronic format must be completed before DPD's permit tracking system (PREP) is upgraded, anticipated mid-2016. Conversion of the microfilm records will make most records available through web research, providing greater access for all people. The position will also provide administrative support for the department's public disclosure officer.

## Incremental Budget Changes

### Department of Planning and Development

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 64,233,430</b>	<b>401.00</b>	<b>\$ 64,233,430</b>	<b>401.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 225,700	0.00	\$ 501,565	0.00
Adjustment for One-time Adds or Reductions	-\$ 2,272,499	3.00	-\$ 2,272,499	3.00
Supplemental Budget Changes	\$ 173,479	2.00	\$ 173,479	2.00

# Department of Planning and Development

## Proposed Changes

Complete Work on Permit, Regulation, Enforcement and Property (PREP) System	\$ 4,200,859	0.00	\$ 1,493,248	0.00
Implement Rental Registration and Inspection Ordinance (RRIO) Program	\$ 625,375	9.00	\$ 957,706	11.50
Increase Funding for Tenant Relocation Assistance	\$ 153,000	0.00	\$ 193,000	0.00
Validate Unreinforced Masonry (URM) Building Inventory	\$ 134,536	1.00	\$ 67,267	0.50
Maintain Information Technology (IT) Systems and Improve Testing Capability	\$ 262,296	1.00	\$ 282,296	1.00
Provide Backfill for DPD Support of Waterfront Project	\$ 136,818	1.00	\$ 136,818	1.00
Add Staffing Resources to Public Resource Center	\$ 73,732	1.00	\$ 73,732	1.00
Increase Promotional Opportunities for Land Use Services Staff	\$ 40,000	0.00	\$ 40,000	0.00

## Proposed Technical Changes

Correction to Baseline	\$ 0	-2.00	\$ 0	-2.00
Technical Changes to True Up with 2014 Activities	\$ 8,497,592	0.50	\$ 7,997,592	0.50
Final Citywide Adjustments for Standard Cost Changes	\$ 1,459,410	0.00	\$ 2,453,641	0.00

<b>Total Incremental Changes</b>	<b>\$ 13,710,298</b>	<b>16.50</b>	<b>\$ 12,097,845</b>	<b>18.50</b>
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<b>2015 - 2016 Proposed Budget</b>	<b>\$ 77,943,728</b>	<b>417.50</b>	<b>\$ 76,331,275</b>	<b>419.50</b>
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## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$225,700**

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.

#### **Adjustment for One-time Adds or Reductions - (\$2,272,499)/3.00 FTE**

This item includes budget reductions in the 2015-16 Biennium for one-time salaries, equipment or expenses added in the 2014 Adopted Budget. It also includes the addition of three positions: two positions that were added to the RRIO program through a 2014 supplemental budget, and an office maintenance aide position on loan from Human Resources.

# Department of Planning and Development

## **Supplemental Budget Changes - \$173,479/2.00 FTE**

This adjustment reflects changes made through supplemental budget legislation since the last Adopted Budget. Supplemental budget legislation is developed by the Executive and adopted by the City Council four times a year to provide for corrections to the Adopted Budget, unforeseen changes in circumstance, new funding opportunities or new policy priorities. This change includes the addition of two positions that were added to the RRIO program through a 2014 supplemental budget.

## **Proposed Changes**

### **Complete Work on Permit, Regulation, Enforcement and Property (PREP) System - \$4,200,859**

This one-time change adds appropriation authority to fund continued implementation of a new Permit, Regulation, Enforcement, and Property (PREP) information system to replace the old Hansen system, which has reached the end of its useful life. The new system will also support implementation of the RRIO program. This budget amount includes funding for hardware, software, licenses, consultants, and labor. DPD's Process Improvement & Technology fund balance will cover the new system costs. DPD plans on launching the new system, which will benefit multiple departments, in 2016.

### **Implement Rental Registration and Inspection Ordinance (RRIO) Program - \$625,375/9.00 FTE**

This action adds appropriation authority needed to cover ongoing and one-time costs for the RRIO program during the next two years, including staffing resources to handle two years of property registration, ongoing outreach, and one-time costs for new staff, including vehicles for inspectors. The RRIO program currently has 3.0 FTE of permanent program staff. The program will require an additional nine positions over the course of 2015 and another three in 2016. The RRIO program is designed to be revenue neutral. Program fees over the next five years will generate sufficient revenues to cover these expenditures.

### **Increase Funding for Tenant Relocation Assistance - \$153,000**

This change allocates additional Real Estate Excise Tax (REET) funds to pay the City's share of tenant relocation assistance mandated by the Tenant Relocation Assistance Ordinance. Significant increases in development activity have increased the number of tenant households eligible to receive relocation assistance in 2014. There have been about 160 tenant households eligible for relocation benefits in 2014. DPD estimates that 185 tenant households will be eligible for relocation benefits in 2015 and 205 households in 2016. The total payments to eligible households are split equally between the City and the developer or property owner. Currently the total payment amount is \$3,255, of which the City pays half, or \$1,628.

### **Validate Unreinforced Masonry (URM) Building Inventory - \$134,536/1.00 FTE**

This change adds a temporary Senior Structural Plans Engineer to validate the published URM building inventory. DPD received some General Fund support in 2012 to conduct a policy development process that has not been completed. Next steps for policy and program development are currently pending a validated inventory of URM buildings in the City.

### **Maintain Information Technology (IT) Systems and Improve Testing Capability - \$262,296/1.00 FTE**

This change increases DPD's Information Technology Services budget to reflect increased costs for vendor software maintenance. It also adds a 1.0 FTE IT Systems Analyst to DPD's Information Technology Services Program to support new systems implemented in the past two years and current IT projects such as PREP and RRIO. This position will provide project support and perform general administrative tasks on a wide variety of projects.

# Department of Planning and Development

## **Provide Backfill for DPD Support of Waterfront Project - \$136,818/1.00 FTE**

This change adds a 1.0 FTE Strategic Advisor 2 to support DPD's Community Engagement Program. This will provide needed staffing support while senior level staff are supporting the Office of the Waterfront. This change also substitutes General Fund support for 0.55 FTE Planner time that was previously reimbursed by the Office of the Waterfront.

## **Add Staffing Resources to Public Resource Center - \$73,732/1.00 FTE**

This change adds a temporary 1.0 FTE Admin Spec 2 position to DPD's Public Resource Center to convert microfilm to electronic records and provide administrative support for the department's public disclosure officer. Microfilm conversion to electronic format must be completed before DPD's permit tracking system is upgraded, anticipated late 2016. Also, the number and complexity of public disclosure requests made to DPD has risen over the past years from 128 in 2010 to 190 in 2013, requiring greater amounts of staff support. This position will support both functions.

## **Increase Promotional Opportunities for Land Use Services Staff - \$40,000**

This change creates employee growth opportunities within DPD's Land Use Services Program, which will provide a path of progression for professional growth allowing promotional opportunities based on an employee's demonstrated skills, abilities, and performance. This change will help provide a ladder for advancement for DPD employees who have the potential to be competitive for professional positions, but who have not had the opportunity for post-secondary education.

### **Proposed Technical Changes**

#### **Correction to Baseline/(2.00) FTE**

This adjustment corrects for two positions in the RRIO program that were double counted in the baseline phase.

#### **Technical Changes to True Up with 2014 Activities - \$8,497,592/.50 FTE**

This change adjusts the baseline for 2015 and 2016 based on position changes in 2014, which, to help meet demand, restored funding for 39 previously unfunded positions backed by permit revenue. These positions were funded with contingent budget authority in 2014. The 2015-2016 Proposed Budget maintains those positions and restores budget lines eliminated during the recession for ongoing operation costs, such as staff development training, overtime, temporary staffing support, information technology equipment, and peer review consultant services. The proposed budget also reallocates the associated overhead for each position.

#### **Final Citywide Adjustments for Standard Cost Changes - \$1,459,410**

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."

# Department of Planning and Development

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Annual Certification and Inspection Budget Control</b>					
Annual Certification and Inspection		3,930,906	4,124,730	4,160,436	4,225,807
<b>Total</b>	<b>U24A0</b>	<b>3,930,906</b>	<b>4,124,730</b>	<b>4,160,436</b>	<b>4,225,807</b>
<b>Code Compliance Budget Control</b>					
Code Compliance		4,367,123	4,905,706	4,937,951	5,064,076
Rental Housing		2,034,684	769,400	1,883,088	2,327,644
<b>Total</b>	<b>U2400</b>	<b>6,401,808</b>	<b>5,675,106</b>	<b>6,821,039</b>	<b>7,391,720</b>
<b>Construction Inspections Budget Control</b>					
Building Inspections		4,850,413	4,857,844	5,513,090	5,597,973
Construction Inspections Unallocated CBA		0	2,220,000	2,266,620	2,318,752
Electrical Inspections		4,741,562	4,328,033	5,090,879	5,169,572
Signs and Billboards		474,562	326,354	355,129	360,913
Site Review and Inspection		2,715,303	2,922,562	3,357,416	3,406,306
<b>Total</b>	<b>U23A0</b>	<b>12,781,841</b>	<b>14,654,793</b>	<b>16,583,134</b>	<b>16,853,516</b>
<b>Construction Permit Services Budget Control</b>					
Applicant Services Center		10,100,001	0	0	0
Construction Permit Services Overhead Allocations		0	-1,569,505	-2,009,727	-2,035,474
Construction Permit Services Unallocated CBA		0	3,900,000	3,981,900	4,073,484
Construction Plans Administration		6,954,527	12,209,298	17,116,818	16,793,956
Operations Division Management		0	1,569,476	2,009,727	2,035,474
<b>Total</b>	<b>U2300</b>	<b>17,054,528</b>	<b>16,109,269</b>	<b>21,098,718</b>	<b>20,867,440</b>
<b>Department Leadership Budget Control</b>					
Community Engagement		0	619,525	758,809	764,694
Department Leadership Overhead Allocations		0	-12,666,087	-14,439,049	-15,102,922
Director's Office		0	698,651	700,751	705,059
Finance and Accounting Services		0	5,932,656	6,767,751	6,987,335
Human Resources		0	314,397	314,331	316,931
Information Technology Services		0	5,100,858	5,897,407	6,328,903
<b>Total</b>	<b>U2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Land Use Services Budget Control</b>					
Land Use Services		4,781,507	10,702,802	13,672,792	13,881,598
Land Use Services Unallocated CBA		0	500,000	510,500	522,241
Public Resource Center		1,420,497	1,402,714	1,835,887	1,868,473

## Department of Planning and Development

<b>Total</b>	<b>U2200</b>	<b>6,202,005</b>	<b>12,605,517</b>	<b>16,019,179</b>	<b>16,272,312</b>
<b>Planning Budget Control</b>					
Design Commission		409,622	575,160	589,540	599,992
Planning Commission		483,209	541,790	554,399	562,964
Planning Services		5,733,245	5,930,810	5,738,283	5,829,107
<b>Total</b>	<b>U2900</b>	<b>6,626,076</b>	<b>7,047,760</b>	<b>6,882,222</b>	<b>6,992,063</b>
<b>Process Improvements and Technology Budget Control Level</b>	<b>U2800</b>	<b>3,482,040</b>	<b>4,016,252</b>	<b>6,379,000</b>	<b>3,728,417</b>
<b>Department Total</b>		<b>56,479,201</b>	<b>64,233,427</b>	<b>77,943,728</b>	<b>76,331,275</b>
<b>Department Full-time Equivalents Total*</b>		<b>397.25</b>	<b>401.00</b>	<b>417.50</b>	<b>419.50</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.*

# Department of Planning and Development

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
587001	General Subfund Support	10,130,499	10,626,478	10,421,130	10,516,037
	<b>Total General Subfund Support</b>	<b>10,130,499</b>	<b>10,626,478</b>	<b>10,421,130</b>	<b>10,516,037</b>
437010	Grant Revenues	388,908	296,161	159,000	0
587900	SPU MOA for Side Sewer & Drainage	1,039,401	1,057,157	1,200,000	1,200,000
	<b>Total Grants &amp; MOAs</b>	<b>1,428,309</b>	<b>1,353,318</b>	<b>1,359,000</b>	<b>1,200,000</b>
422150	Boiler	1,147,224	1,179,290	1,247,000	1,247,000
422160	Elevator	2,890,626	3,072,894	3,231,000	3,231,000
	<b>Total Installation &amp; Inspection Fees</b>	<b>4,037,850</b>	<b>4,252,184</b>	<b>4,478,000</b>	<b>4,478,000</b>
461110	Interest	-74,917	100,000	100,000	100,000
	<b>Total Interest</b>	<b>-74,917</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
442450	Rental Housing Registration	0	0	2,859,000	4,645,000
469990	Other Revenues	2,112,985	1,705,117	2,296,000	2,296,000
587116	Cumulative Reserve Fund-REET I - Design Commission	428,172	575,753	589,540	599,992
587116	Cumulative Reserve Fund-REET I - TRAO	248,671	157,436	310,000	350,000
587116	Cumulative Reserve Fund-Unrestricted - TRAO	73,474	75,678	77,000	79,000
	<b>Total Other Revenues</b>	<b>2,863,302</b>	<b>2,513,984</b>	<b>6,131,540</b>	<b>7,969,992</b>
422111	Building Development	28,261,144	27,849,293	30,668,000	30,668,000
422115	Land Use	5,846,481	5,710,642	6,078,000	6,078,000
422130	Electrical	5,854,180	6,214,852	7,210,000	7,210,000
443694	Site Review & Development	2,228,661	2,029,581	2,342,000	2,342,000
469990	Contingent Revenues - Unaccessed	0	6,620,000	6,620,000	6,620,000
	<b>Total Permit Fees</b>	<b>42,190,466</b>	<b>48,424,368</b>	<b>52,918,000</b>	<b>52,918,000</b>
	<b>Total Revenues</b>	<b>60,575,509</b>	<b>67,270,332</b>	<b>75,407,670</b>	<b>77,182,029</b>
379100	Use of (Contribution To) Fund Balance	-4,096,308	-3,036,904	2,536,058	-850,754
	<b>Total Use of Fund Balance</b>	<b>-4,096,308</b>	<b>-3,036,904</b>	<b>2,536,058</b>	<b>-850,754</b>
	<b>Total Resources</b>	<b>56,479,201</b>	<b>64,233,428</b>	<b>77,943,728</b>	<b>76,331,275</b>

# Department of Planning and Development

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

### Annual Certification and Inspection Budget Control Level

The purpose of the Annual Certification and Inspection Budget Control Level is to provide inspections of mechanical equipment at installation and on an annual or biennial cycle. These services are provided so mechanical equipment is substantially maintained to applicable codes, legal requirements and policies, and operated safely. The program also certifies that installers and mechanics are qualified, by validation of work experience and testing of code knowledge, to operate and maintain mechanical equipment. In addition, this budget control level includes a proportionate share of associated departmental administration and other overhead costs.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Annual Certification and Inspection	3,930,906	4,124,730	4,160,436	4,225,807
<b>Total</b>	<b>3,930,906</b>	<b>4,124,730</b>	<b>4,160,436</b>	<b>4,225,807</b>
Full-time Equivalents Total*	23.49	23.49	23.49	23.49

\* 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 Annual Certification and Inspection Budget Control Level:**

### **Annual Certification and Inspection Program**

The purpose of the Annual Certification and Inspection Program is to provide inspections of mechanical equipment at installation and on an annual or biennial cycle in a fair, reasonable, efficient, and predictable manner. These services are provided so mechanical equipment is substantially maintained to applicable codes, legal requirements, and policies, and operated safely. The program also certifies that installers and mechanics are qualified, by validation of work experience and testing of code knowledge, to operate and maintain mechanical equipment.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Annual Certification and Inspection	3,930,906	4,124,730	4,160,436	4,225,807
Full-time Equivalents Total	23.49	23.49	23.49	23.49



# Department of Planning and Development

## Code Compliance Budget Control Level

The purpose of the Code Compliance Budget Control Level is to see that properties and buildings are used and maintained in conformance with code standards, and deterioration of structures and properties is reduced. Additionally, this budget control level includes the allocation of a proportionate share of departmental administration and other overhead costs.

<b>Program Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Code Compliance	4,367,123	4,905,706	4,937,951	5,064,076
Rental Housing	2,034,684	769,400	1,883,088	2,327,644
<b>Total</b>	<b>6,401,808</b>	<b>5,675,106</b>	<b>6,821,039</b>	<b>7,391,720</b>
Full-time Equivalents Total*	28.29	30.29	41.29	43.79

\* 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 Code Compliance Budget Control Level:**

### **Code Compliance Program**

The purpose of the Code Compliance Program is to investigate and respond to violations of code standards for the use, maintenance, management and development of real properties and buildings, including rental housing properties, facilitate compliance by property owners and other responsible parties, pursue enforcement actions against violators through the legal system, reduce the deterioration of structures and properties to reduce blight, and manage the adoption of administrative rules and response to claims.

<b>Expenditures/FTE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Code Compliance	4,367,123	4,905,706	4,937,951	5,064,076
Full-time Equivalents Total	28.29	29.29	29.29	29.29

### **Rental Housing Program**

The purpose of the Rental Registration and Inspection Ordinance (RRIO) Program is to improve the quality of the rental housing stock in Seattle by registering and inspecting all rental housing properties to help ensure they meet key life, health and safety standards. The RRIO program focuses on critical elements of the Housing Code and works to educate property owners and tenants about their responsibilities, ensure accountability when there are problems, and apply consistent standards throughout all Seattle neighborhoods. The RRIO budget includes funding for three permanent positions that were added in the 2013 second quarter supplemental ordinance but will not be reflected in the budget book until the next biennial budget.

<b>Expenditures/FTE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Rental Housing	2,034,684	769,400	1,883,088	2,327,644
Full-time Equivalents Total	0.00	1.00	12.00	14.50

# Department of Planning and Development

## Construction Inspections Budget Control Level

The purpose of the Construction Inspections Budget Control Level is to provide on-site inspections of property under development to support substantial compliance with applicable City codes, ordinances, and approved plans. Additionally, this budget control level includes the allocation of a proportionate share of departmental administration and other overhead costs.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Building Inspections	4,850,413	4,857,844	5,513,090	5,597,973
Construction Inspections Unallocated CBA	0	2,220,000	2,266,620	2,318,752
Electrical Inspections	4,741,562	4,328,033	5,090,879	5,169,572
Signs and Billboards	474,562	326,354	355,129	360,913
Site Review and Inspection	2,715,303	2,922,562	3,357,416	3,406,306
<b>Total</b>	<b>12,781,841</b>	<b>14,654,793</b>	<b>16,583,134</b>	<b>16,853,516</b>
Full-time Equivalents Total*	75.84	75.84	75.84	75.84

\* 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 Construction Inspections Budget Control Level:**

### **Building Inspections Program**

The purpose of the Building Inspections Program is to provide timely on-site inspections of property under development at predetermined stages of construction; work closely with project architects, engineers, developers, contractors, and other City of Seattle departments to approve projects as substantially complying with applicable City codes, ordinances, and approved plans; and to issue final approvals for occupancy.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Building Inspections	4,850,413	4,857,844	5,513,090	5,597,973
Full-time Equivalents Total	30.32	30.32	30.32	30.32

### **Construction Inspections Unallocated CBA Program**

The purpose of the Construction Inspections Unallocated CBA Program is to display the amount of Contingent Budget Authority (CBA) that has not been accessed within the Construction Inspections BCL for construction inspections and electrical inspections with plan review. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Construction Inspections Unallocated CBA	0	2,220,000	2,266,620	2,318,752

### **Electrical Inspections Program**

The purpose of the Electrical Inspections Program is to provide review of proposed electrical installations and on-site inspection of properties under development in a fair, reasonable, efficient, and predictable manner. These services are provided to ensure the electrical installations substantially comply with applicable codes, legal requirements, and approved plans.

# Department of Planning and Development

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Electrical Inspections	4,741,562	4,328,033	5,090,879	5,169,572
Full-time Equivalents Total	26.09	26.09	26.09	26.09

## Signs and Billboards Program

The purpose of the Signs and Billboards Program is to provide review of proposed sign installations and on-site inspection of properties under development in a fair, reasonable, efficient, and predictable manner. These services are provided so that sign installations comply with applicable codes, legal requirements, and approved plans.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Signs and Billboards	474,562	326,354	355,129	360,913
Full-time Equivalents Total	1.25	1.25	1.25	1.25

## Site Review and Inspection Program

The purpose of the Site Review and Inspection Program is to ensure construction projects comply with grading, drainage, side sewer, and environmentally critical area codes; City of Seattle engineering standard details; and best management practices for erosion control methods to ensure that ground-related impacts of development are mitigated on-site and that sewer and drainage installations on private property are properly installed.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Site Review and Inspection	2,715,303	2,922,562	3,357,416	3,406,306
Full-time Equivalents Total	18.18	18.18	18.18	18.18

# Department of Planning and Development

## Construction Permit Services Budget Control Level

The purpose of the Construction Permit Services Budget Control Level is to facilitate the review of development plans and processing of permits so that applicants can plan, alter, construct, occupy, and maintain Seattle's buildings and property. Additionally, this budget control level includes the allocation of a proportionate share of departmental administration and other overhead costs.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Applicant Services Center	10,100,001	0	0	0
Construction Permit Services Overhead Allocations	0	-1,569,505	-2,009,727	-2,035,474
Construction Permit Services Unallocated CBA	0	3,900,000	3,981,900	4,073,484
Construction Plans Administration	6,954,527	12,209,298	17,116,818	16,793,956
Operations Division Management	0	1,569,476	2,009,727	2,035,474
<b>Total</b>	<b>17,054,528</b>	<b>16,109,269</b>	<b>21,098,718</b>	<b>20,867,440</b>
Full-time Equivalents Total*	133.63	101.66	102.66	102.16

\* 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 Construction Permit Services Budget Control Level:**

### **Applicant Services Center Program**

The purpose of the Applicant Services Center Program is to provide early technical and process assistance to applicants during building design and permit application; screen, accept, and process all land use and construction permit applications; and review and issue simple development plans in a fair, reasonable, and consistent manner to ensure substantial compliance with applicable codes and legal requirements. The 2014 reorganization moves some of the Applicant Services Center Program functions into the Construction Plans Administration and Land Use Services programs, and other functions into the Operations Division Management Program.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Applicant Services Center	10,100,001	0	0	0
Full-time Equivalents Total	77.97	0.00	0.00	0.00

### **Construction Permit Services Overhead Allocations Program**

The purpose of the Construction Permit Services Overhead Allocations Program is to represent the proportionate share of departmental administration and other overhead costs to report the full cost of the related programs.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Construction Permit Services Overhead Allocations	0	-1,569,505	-2,009,727	-2,035,474

### **Construction Permit Services Unallocated CBA Program**

# Department of Planning and Development

The purpose of the Construction Permit Services Unallocated CBA Program is to display the amount of Contingent Budget Authority (CBA) in the Construction Permit Services BCL that has not been accessed for construction plan review and peer review contracts. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

<b>Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Construction Permit Services Unallocated CBA	0	3,900,000	3,981,900	4,073,484

## Construction Plans Administration Program

The purpose of the Construction Plans Administration Program is to review development plans and documents for permit applicants in a fair, reasonable, and predictable manner; ensure that the plans substantially comply with applicable codes and legal requirements; incorporate and expand Priority Green permitting within the plan review process; develop and revise technical code regulations at the local, state, and national levels; and provide appropriate support for preparation, mitigation, response, and recovery services for disasters.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Construction Plans Administration	6,954,527	12,209,298	17,116,818	16,793,956
Full-time Equivalents Total	35.07	74.07	75.07	74.57

## Operations Division Management Program

The purpose of the Operations Division Management Program is to oversee the functions of four budget control levels: Annual Certification/Inspection, Construction Permit Services, Construction Inspections, and Land Use Services.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Operations Division Management	0	1,569,476	2,009,727	2,035,474
Full-time Equivalents Total	20.59	27.59	27.59	27.59

# Department of Planning and Development

## Department Leadership Budget Control Level

The purpose of the Department Leadership Budget Control Level is to develop and implement business strategies to improve the performance of the organization; ensure that managers and staff have the information, tools, and training needed for managing and making decisions; set fees that reflect the cost of services; and maintain a community relations program.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Community Engagement	0	619,525	758,809	764,694
Department Leadership Overhead Allocations	0	-12,666,087	-14,439,049	-15,102,922
Director's Office	0	698,651	700,751	705,059
Finance and Accounting Services	0	5,932,656	6,767,751	6,987,335
Human Resources	0	314,397	314,331	316,931
Information Technology Services	0	5,100,858	5,897,407	6,328,903
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Full-time Equivalents Total*	50.79	50.79	53.79	53.79

\* 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 Department Leadership Budget Control Level:**

### **Community Engagement Program**

The purpose of the Community Engagement Program is to provide the general public, stakeholder groups, community leaders, City staff, and news media with complete and accurate information, including informative materials and presentations. Community Engagement Program staff explain DPD's responsibilities, processes, and actions; ensure that DPD's services are clearly understood by applicants and the general public; and respond to public questions and concerns related to the Department's responsibilities.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Community Engagement	0	619,525	758,809	764,694
Full-time Equivalents Total	4.12	4.12	5.12	5.12

### **Department Leadership Overhead Allocations Program**

The purpose of the Department Leadership Overhead Allocations Program is to distribute the proportionate share of departmental administration and other overhead costs that apply to the Department's other budget control levels, in order to report the full cost and calculate the revenue requirements of the related programs.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Department Leadership Overhead Allocations	0	-12,666,087	-14,439,049	-15,102,922

# Department of Planning and Development

## Director's Office Program

The purpose of the Director's Office Program is to ensure department management develops and implements business strategies to continually improve the performance of the organization, and to ensure effective working relationships with other City personnel and agencies, the general public, and the development and planning communities.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Proposed	Proposed
Director's Office	0	698,651	700,751	705,059
Full-time Equivalents Total	5.34	5.34	5.34	5.34

## Finance and Accounting Services Program

The purpose of the Finance and Accounting Services Program is to provide financial and accounting services to department management, and develop and maintain financial systems based on program and funding study principles, so that people, tools, and resources are managed effectively with a changing workload and revenue stream.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Proposed	Proposed
Finance and Accounting Services	0	5,932,656	6,767,751	6,987,335
Full-time Equivalents Total	16.51	16.51	16.51	16.51

## Human Resources Program

The purpose of the Human Resources Program is to ensure the work environment is safe, and that a competent, talented, and skilled workforce is recruited through a fair and open process, is compensated fairly for work performed, is well trained for jobs, is responsible and accountable for performance, and reflects and values the diversity of the community.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Proposed	Proposed
Human Resources	0	314,397	314,331	316,931
Full-time Equivalents Total	4.14	4.14	5.14	5.14

## Information Technology Services Program

The purpose of the Information Technology Services Program is to provide information technology solutions, services, and expertise to the department and other City staff, so that department management and staff have the technology tools and support necessary to meet business objectives.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Proposed	Proposed
Information Technology Services	0	5,100,858	5,897,407	6,328,903
Full-time Equivalents Total	20.68	20.68	21.68	21.68

# Department of Planning and Development

## Land Use Services Budget Control Level

The purpose of the Land Use Services Budget Control Level is to provide land use permitting services to project applicants, City of Seattle departments, public agencies, and residents. These services are intended to allow development proposals to be reviewed in a fair, reasonable, efficient, and predictable manner, and substantially comply with applicable codes, legal requirements, policies, and community design standards. Additionally, this budget control level includes the allocation of a proportionate share of departmental administration and other overhead costs. This program includes the Public Resource Center as part of a 2014 department reorganization. The 2014 department reorganization moves the Public Resource Center Program into this BCL.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Land Use Services	4,781,507	10,702,802	13,672,792	13,881,598
Land Use Services Unallocated CBA	0	500,000	510,500	522,241
Public Resource Center	1,420,497	1,402,714	1,835,887	1,868,473
<b>Total</b>	<b>6,202,005</b>	<b>12,605,517</b>	<b>16,019,179</b>	<b>16,272,312</b>
Full-time Equivalents Total*	49.91	81.88	83.38	83.38

\* 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 Land Use Services Budget Control Level:**

### Land Use Services Program

The purpose of the Land Use Services Program is to provide land use permitting services to project applicants, City of Seattle departments, public agencies, and residents. Land Use staff provide permit process information and regulatory expertise to inform pre-application construction project design. Land Use staff also review development concepts as part of a developer's permit application. The Land Use review process includes eliciting public input and facilitating public meetings and design review board meetings. It may also include coordination with various city and county agencies, defending project decisions during appeal to the Hearing Examiner or coordinating the department recommendation for a development application through the City Council approval process. These services are intended to ensure that development proposals are reviewed in a fair, reasonable, efficient, and predictable manner, and to ensure that the plans substantially comply with applicable codes, legal requirements, policies, and community design standards.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Land Use Services	4,781,507	10,702,802	13,672,792	13,881,598
Full-time Equivalents Total	34.63	66.60	67.10	67.10

### Land Use Services Unallocated CBA Program

The purpose of the Land Use Services Unallocated CBA Program is to display the amount of Contingent Budget Authority (CBA) in the Land Use Services BCL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Land Use Services Unallocated CBA	0	500,000	510,500	522,241



# Department of Planning and Development

## Public Resource Center Program

The purpose of the Public Resource Center Program is to provide the general public and City staff convenient access to complete, accurate information about department regulations and current applications; to provide applicants with a first point of contact; manage the public disclosure of documents; and to preserve, maintain, and provide access to records for department staff and the public. The 2014 department reorganization moves the Public Resource Center Program from the Construction Permit Services BCL.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Proposed	Proposed
Public Resource Center	1,420,497	1,402,714	1,835,887	1,868,473
Full-time Equivalents Total	15.28	15.28	16.28	16.28

## Planning Budget Control Level

The purpose of the Planning Budget Control Level is to manage growth and development consistent with Seattle's Comprehensive Plan, and to inform and guide decisions related to the Plan. Additionally, the Planning Budget Control Level includes the allocation of a proportionate share of departmental administration and other overhead costs.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
Design Commission	409,622	575,160	589,540	599,992
Planning Commission	483,209	541,790	554,399	562,964
Planning Services	5,733,245	5,930,810	5,738,283	5,829,107
<b>Total</b>	<b>6,626,076</b>	<b>7,047,760</b>	<b>6,882,222</b>	<b>6,992,063</b>
Full-time Equivalents Total*	29.88	31.63	31.63	31.63

\* 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 Planning Budget Control Level:**

### Design Commission Program

The purpose of the Design Commission is to promote civic design excellence in City projects with City funding and projects related to public land, as well as to promote interdepartmental/interagency coordination. The Seattle Design Commission advises the Mayor, the City Council, and City departments on the design of capital improvements and other projects that shape Seattle's public realm.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Proposed	Proposed
Design Commission	409,622	575,160	589,540	599,992
Full-time Equivalents Total	3.37	3.37	3.37	3.37

# Department of Planning and Development

## Planning Commission Program

The purpose of the Planning Commission is to provide informed citizen advice and assistance to the Mayor, the City Council, and City departments in developing planning policies and carrying out major planning efforts; to seek public comment and participation as a part of this process; and to steward the ongoing development and implementation of Seattle's Comprehensive Plan.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Planning Commission	483,209	541,790	554,399	562,964
Full-time Equivalents Total	2.62	2.62	2.62	2.62

## Planning Services Program

The purpose of the Planning Services Program is to develop policies, plans, and regulations that advance Seattle's Comprehensive Plan and growth management strategy. This is done through community-based planning, developing land use policy recommendations, and implementing legislation. These activities support Seattle's neighborhoods, expand job creation and housing choices, coordinate land use with transportation services, protect the environment and reduce environmental hazards and promote design excellence and sustainability in Seattle.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Planning Services	5,733,245	5,930,810	5,738,283	5,829,107
Full-time Equivalents Total	23.89	25.64	25.64	25.64

## Process Improvements and Technology Budget Control Level

The purpose of the Process Improvements and Technology Budget Control Level is to allow the department to plan and implement continuous improvements to its business processes, including related staff training and equipment purchases; and to see that the Department's major technology investments are maintained, upgraded, or replaced when necessary.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Process Improvements and Technology	3,482,040	4,016,252	6,379,000	3,728,417
<b>Total</b>	<b>3,482,040</b>	<b>4,016,252</b>	<b>6,379,000</b>	<b>3,728,417</b>
Full-time Equivalents Total*	5.42	5.42	5.42	5.42

\* 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.

# Department of Planning and Development

## Planning and Development Fund Table

### Planning and Development Fund (15700)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	6,886,160	14,370,226	12,619,507	16,872,030	14,335,972
Accounting and Technical Adjustments	1,637,039	0	0	0	0
Plus: Actual and Estimated Revenues	60,575,509	67,270,332	70,568,551	75,407,670	77,182,029
Less: Actual and Budgeted Expenditures	56,479,201	64,233,427	66,316,027	77,943,728	76,331,275
<b>Ending Fund Balance</b>	<b>12,619,507</b>	<b>17,407,131</b>	<b>16,872,030</b>	<b>14,335,972</b>	<b>15,186,726</b>
Core Staffing	5,448,845	9,682,585	1,764,117	1,764,117	1,764,117
Planning Reserve				1,003,221	3,156,204
Process Improvements and Technology	1,818,426	208,968	1,646,848	-503,044	211,774
<b>Total Reserves</b>	<b>7,267,271</b>	<b>9,891,553</b>	<b>3,410,965</b>	<b>2,264,294</b>	<b>5,132,095</b>
<b>Ending Unreserved Fund Balance</b>	<b>5,352,236</b>	<b>7,515,578</b>	<b>13,461,065</b>	<b>12,071,678</b>	<b>10,054,631</b>

# Department of Planning and Development

# Criminal Justice Contracted Services

Catherine Cornwall, Budget Lead

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## Department Overview

Criminal Justice Contracted Services (CJCS) provides funding for both public defense and jail services for individuals arrested, prosecuted, and/or convicted of misdemeanor crimes in Seattle. The City Budget Office manages the contracts for these services.

The City contracts with several jurisdictions, including King County, to provide jail services. The City also contracts with King County to provide public defense services.

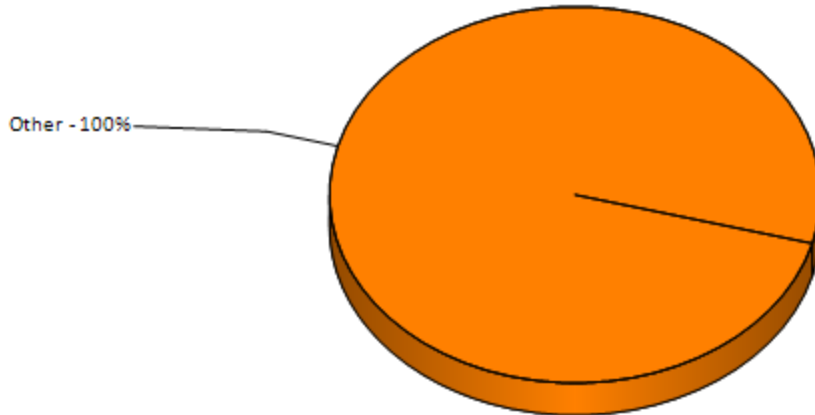
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$20,130,291	\$23,235,608	\$24,420,783	\$24,420,783
<b>Total Operations</b>	<b>\$20,130,291</b>	<b>\$23,235,608</b>	<b>\$24,420,783</b>	<b>\$24,420,783</b>
<b>Total Appropriations</b>	<b>\$20,130,291</b>	<b>\$23,235,608</b>	<b>\$24,420,783</b>	<b>\$24,420,783</b>
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.

# Criminal Justice Contracted Services

## 2015 Proposed Budget - Expenditure by Category



### **Budget Overview**

Spending is driven by the number of people arrested and booked into jail and by the number of cases filed by the City Attorney. Jail bookings, jail days and case filings are expected to remain at the same levels as assumed in the 2014 Adopted Budget.

In 2012, the Washington State Supreme Court adopted Standards for Indigent Defense. The City of Seattle is substantially in compliance with these standards except for Standard 3.4 related to caseload. Currently, Seattle has a weighted caseload standard of 380 case credits per attorney. The new standard limits caseload to a maximum of 400 cases per attorney per year, or 300 case credits if using a case weighting system (case weighting looks at the complexity of the case). Compliance with the caseload standards is effective January of 2015.

In order to comply with the new standards, the City will implement a caseload limit of 400 cases per attorney per year. This new standard will require additional attorneys as probation cases will now be counted as a full case (under the City's case credit system, probation cases had only received partial credit).

# Criminal Justice Contracted Services

## Incremental Budget Changes

### Criminal Justice Contracted Services

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 23,235,608</b>	<b>0.00</b>	<b>\$ 23,235,608</b>	<b>0.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 717,175	0.00	\$ 717,175	0.00
<b>Proposed Changes</b>				
Increase Cost to Comply with State Caseload Standards	\$ 500,000	0.00	\$ 500,000	0.00
<b>Proposed Technical Changes</b>				
Transfer funding for DSHS Staffing from CJCS to Seattle Municipal Court	-\$ 32,000	0.00	-\$ 32,000	0.00
<b>Total Incremental Changes</b>	<b>\$ 1,185,175</b>	<b>0.00</b>	<b>\$ 1,185,175</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 24,420,783</b>	<b>0.00</b>	<b>\$ 24,420,783</b>	<b>0.00</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$717,175**

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.

### Proposed Changes

#### **Increase Cost to Comply with State Caseload Standards - \$500,000**

This change will provide funding to increase the number of attorneys handling public defense cases. The number of cases assigned to public defenders in 2015 and 2016 is expected to remain the same as in 2014. However, in January 2015 the City will need to comply with the misdemeanor caseload standard adopted by the Washington State Supreme Court. Currently, Seattle has a weighted caseload standard of 380 case credits per attorney.

The new standard limits caseload to a maximum of 400 cases per attorney per year, or 300 case credits if using a case weighting system (case weighting looks at the complexity of the case). In order to comply with the new

# Criminal Justice Contracted Services

standards, the City will implement a caseload standard of 400 cases per attorney per year. This new standard will require additional attorneys as probation cases will now be counted as a full case (under the City's case credit system, probation cases had only received partial credit).

## Proposed Technical Changes

### **Transfer funding for DSHS Staffing from CJCS to Seattle Municipal Court - (\$32,000)**

This item transfers funding from the CJCS Jail Services budget to the Seattle Municipal Court for a contract with the State Department of Social and Health Services. The contract funds a half-time position who assists defendants in applying for state benefits through the Court Resource Center. Although the funding has been in CJCS, the Court has managed the contract. This transfer will pair the funding with the department managing the contract.

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Indigent Defense Services Budget Control Level	VJ500	5,667,807	6,533,471	7,333,471	7,333,471
Jail Services Budget Control Level	VJ100	14,462,484	16,702,137	17,087,312	17,087,312
<b>Department Total</b>		<b>20,130,291</b>	<b>23,235,608</b>	<b>24,420,783</b>	<b>24,420,783</b>
<b>Department Full-time Equivalent Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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.



# Criminal Justice Contracted Services

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

### Indigent Defense Services Budget Control Level

The purpose of the Indigent Defense Services Budget Control Level is to secure legal defense services, as required by State law, for indigent people facing criminal charges in Seattle Municipal Court.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Indigent Defense Services	5,667,807	6,533,471	7,333,471	7,333,471
<b>Total</b>	<b>5,667,807</b>	<b>6,533,471</b>	<b>7,333,471</b>	<b>7,333,471</b>

### Jail Services Budget Control Level

The purpose of the Jail Services Budget Control Level is to provide for the booking, housing, transporting, and guarding of City inmates. The jail population, for which the City pays, are adults charged with or convicted of misdemeanor crimes alleged to have been committed within the Seattle city limits.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Jail Services	14,462,484	16,702,137	17,087,312	17,087,312
<b>Total</b>	<b>14,462,484</b>	<b>16,702,137</b>	<b>17,087,312</b>	<b>17,087,312</b>

# Criminal Justice Contracted Services

# Seattle Fire Department

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Gregory M. Dean, Chief

(206) 386-1400

[www.seattle.gov/fire](http://www.seattle.gov/fire)

## Department Overview

The Seattle Fire Department (SFD) provides fire protection and prevention, technical rescue, and emergency medical services for the City of Seattle. It deploys engine companies, ladder companies, aid and medic units, and fireboats to mitigate the loss of life and property resulting from fires, medical emergencies, and other disasters. SFD maintains 33 fire stations that are strategically located within six battalions to provide optimal response times to emergencies. Each battalion serves specific geographic areas in the city: the downtown/Central Area, north and northeast Seattle, northwest Seattle, south and southeast Seattle, and West Seattle.

Statistics from SFD show a strong record on prevention of fires and property loss from fires. For the past five years, the average number of structure fires per year was 407. Fire dollar loss averaged \$15.6 million per year. In 2013, there were 437 structure fires and total fire dollar loss was \$13.5 million. Even though the number of structure fires was slightly greater than the average, the fire property loss was 13% lower than the five-year average. Also, there were zero fire fatalities in 2013. Seattle has fewer fires than the national average and other cities with similar population size. Dollar loss and civilian deaths are also below the national, regional and similar-size community averages. Cities with populations ranging from a half a million to a million average 3.7 fires annually per 1,000 residents. Seattle has averaged 0.6 fires annually per 1,000 residents over the last five years.

SFD provides emergency medical responses, which account for approximately 84% of all fire emergency calls in the city of Seattle. In order to respond to the emergency medical demand, all Seattle Firefighters are trained as emergency medical technicians (EMTs) to provide basic emergency medical care, or basic life support. SFD staffs seven medic units with two firefighter/paramedics trained to provide more advanced medical care, or advanced life support. Additionally, the department has four aid units staffed by firefighters to provide citywide emergency medical response coverage, or basic life support.

The department also has hazardous materials, marine, high-angle, tunnel and confined-space rescue teams. In addition, SFD officers and firefighters are members of several local and national disaster response teams: FEMA's Urban Search and Rescue Task Force, Metropolitan Medical Response System, and wild land firefighting. SFD's fire prevention efforts include fire code enforcement, building inspections, plan reviews of fire and life safety systems, public education and fire safety programs, regulation of hazardous materials storage and processes, and regulation of places of public assembly and public events to ensure life safety.

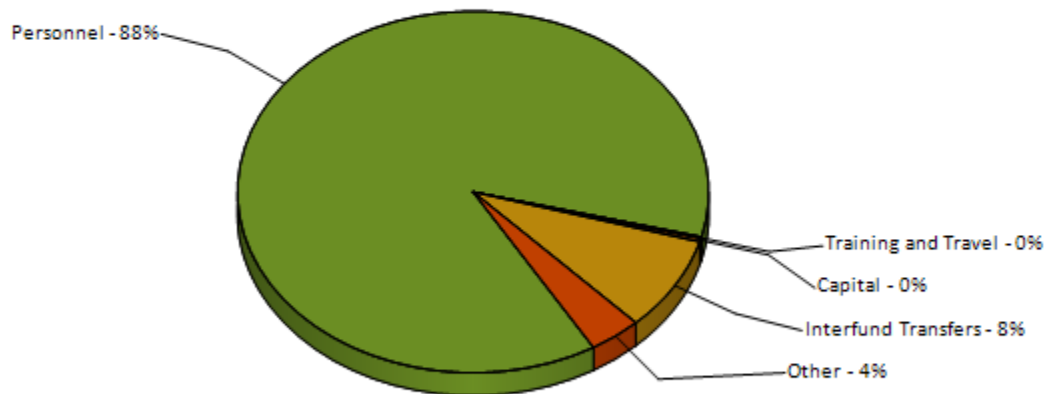
# Seattle Fire Department

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$178,742,016	\$174,586,223	\$179,396,703	\$179,505,355
<b>Total Operations</b>	<b>\$178,742,016</b>	<b>\$174,586,223</b>	<b>\$179,396,703</b>	<b>\$179,505,355</b>
<b>Total Appropriations</b>	<b>\$178,742,016</b>	<b>\$174,586,223</b>	<b>\$179,396,703</b>	<b>\$179,505,355</b>
Full-time Equivalent Total*	1,150.55	1,150.55	1,162.55	1,162.55

\* 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.

## 2015 Proposed Budget - Expenditure by Category



## Budget Overview

The Seattle Fire Department's (SFD) 2015-2016 Proposed Budget continues to reflect the Mayor's commitment to maintaining public safety. The proposed budget preserves funding to maintain Seattle's firefighting capabilities and expands EMS response capacity.

In 2012, SFD developed a five-year strategic plan to provide policy direction and future guidance. The plan included an evaluation of the SFD deployment model. An internal Resource Management Strategic Planning Team, made up of senior leadership and department subject matter experts, conducted a risk assessment to

# Seattle Fire Department

forecast demands for emergency service and evaluate alternative methods for deploying resources to achieve the best outcomes. A definitive conclusion of the risk assessment is that emergency medical service (EMS) is an ever increasing portion of the department's workload.

The majority of EMS growth is in the central part of the city. The downtown neighborhoods make up about five percent of the city's land area, and are projected to account for thirty two percent of all EMS incidents by 2017. The two aid units located at Station 2 in Belltown and Station 10 in the International District each responded to over 6,000 alarms in 2013, which is well over the threshold of 3,500 runs per year. This indicates a need to enhance resources.

As a result of the high demand for EMS service in the downtown area, the City is adding an aid unit and additional firefighters to staff it. This will help the department deploy more resources to an area of the city experiencing significant growth in EMS demand.

SFD is also experiencing a high number of firefighter vacancies. SFD normally budgets for about twenty five retirements and twenty five incoming firefighter recruits each year to maintain staffing levels. However, due to an aging work force and delayed retirements as a result of the recession, the department is now experiencing higher than average retirements. As a result, SFD currently has a large number of vacancies which must be filled with overtime hours to meet minimum staffing requirements. To address this issue, the proposed budget adds funding for 25 additional recruits in 2015. The new recruits, once trained, will help to reduce the number of firefighter vacancies, which in turn will reduce overtime costs.

Also as a result of the strategic plan, SFD identified a need for a Geographic Information System (GIS) analyst to assist the department in making effective resource decisions, and to support the increased demand for analysis associated with demographic changes that significantly impact emergency services. The 2015-2016 Proposed Budget adds position authority for the department to add this resource. The department will cover the cost of the position with an offsetting cut to the information technology equipment budget.

## Incremental Budget Changes

### Seattle Fire Department

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 174,586,223</b>	<b>1,150.55</b>	<b>\$ 174,586,223</b>	<b>1,150.55</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 2,175,581	1.00	\$ 2,814,027	1.00
<b>Proposed Changes</b>				
Add Additional Aid Unit and Firefighters	\$ 1,433,966	10.00	\$ 1,021,980	10.00
Additional Recruits to Fill Vacant Positions	\$ 773,185	0.00	-\$ 891,780	0.00
Add GIS Position Authority	\$ 0	1.00	\$ 0	1.00

# Seattle Fire Department

## Proposed Technical Changes

Citywide Training and Travel Reallocation	-\$ 12,905	0.00	-\$ 12,905	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 440,653	0.00	\$ 1,987,810	0.00
<b>Total Incremental Changes</b>	<b>\$ 4,810,480</b>	<b>12.00</b>	<b>\$ 4,919,132</b>	<b>12.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 179,396,703</b>	<b>1,162.55</b>	<b>\$ 179,505,355</b>	<b>1,162.55</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$2,175,581/1.00 FTE**

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. In addition, 1.0 FTE is added to reconcile the baseline FTE count with the January 2014 Position List, specifically to add a Personnel-supported Office/Maintenance Aide pocket on loan to Fire.

### Proposed Changes

#### **Add Additional Aid Unit and Firefighters - \$1,433,966/10.00 FTE**

This change provides resources for the department to add an additional aid unit at Station 10 in the Pioneer Square/International District area. The aid unit at Station 10 responded to over 6,000 alarms in 2013, with demand projected to increase. This change also adds additional firefighters to staff the aid unit around the clock.

#### **Additional Recruits to Fill Vacant Positions - \$773,185**

This change adds funding for a 25-person recruit class in the fall of 2015, which will help address a historically high vacancy rate at SFD. SFD currently has over 90 firefighter vacancies which must be filled with overtime hours to meet minimum staffing requirements. The additional recruits will reduce the number of vacancies and lower personnel costs in subsequent years. The upfront cost of testing, hiring and training the new recruits is offset by salary savings in subsequent years. This change reflects the upfront cost of \$1,129,934 for adding 25 additional recruits in 2015 offset by the salary savings of \$356,760 from the additional 15 recruits that were added in the 2014 second quarter supplemental budget.

#### **Add GIS Position Authority/1.00 FTE**

This change adds 1.0 FTE to work on Geographic Information System (GIS) and data analysis. The position will support the department in collecting and evaluating data about operations, preparing service demand forecasts, conducting outcome analysis, and making recommendations so the department can be more effective in making resource decisions. The department is covering the cost of this position through an offsetting reduction in information technology equipment budget, so this is a budget-neutral adjustment.

# Seattle Fire Department

## Proposed Technical Changes

### Citywide Training and Travel Reallocation - (\$12,905)

This adjustment makes small reductions to training and travel budget appropriations Citywide. The proposed budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### Final Citywide Adjustments for Standard Cost Changes - \$440,653

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."

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Administration Budget Control</b>					
Finance		1,324,520	1,327,775	1,400,272	1,406,280
Human Resources		1,045,883	1,137,178	1,363,809	1,241,912
Information Systems		4,261,661	4,305,476	4,775,359	4,873,034
Office of the Chief		848,009	813,988	879,772	885,069
<b>Total</b>	<b>F1000</b>	<b>7,480,074</b>	<b>7,584,417</b>	<b>8,419,212</b>	<b>8,406,295</b>
<b>Fire Prevention Budget Control</b>					
Code Compliance		442,574	494,659	496,695	501,611
Fire Investigation		1,163,818	1,204,678	1,236,015	1,244,959
Office of the Fire Marshal		714,370	962,716	970,656	977,157
Public Education		319,313	350,052	372,922	374,941
Regulating Construction		2,176,934	2,238,436	2,283,269	2,296,304
Special Events		502,673	506,427	508,751	510,996
Special Hazards		1,588,327	1,672,163	1,678,656	1,686,396
<b>Total</b>	<b>F5000</b>	<b>6,908,009</b>	<b>7,429,131</b>	<b>7,546,964</b>	<b>7,592,364</b>
<b>Grants &amp; Reimbursables</b>	<b>F6000</b>	<b>11,706,929</b>	<b>439,803</b>	<b>443,447</b>	<b>444,553</b>
<b>Budget Control Level</b>					
<b>Operations Budget Control</b>					
Battalion 2		24,793,242	25,610,773	26,642,407	26,583,905
Battalion 3 - Medic One		13,644,712	14,152,429	14,457,823	14,599,749
Battalion 4		22,357,156	25,476,749	26,377,465	26,289,374
Battalion 5		23,521,929	24,153,707	24,603,481	24,516,071

# Seattle Fire Department

Battalion 6		20,164,039	22,161,669	22,369,028	22,264,362
Battalion 7		18,912,667	19,925,128	20,254,180	20,106,094
Office of the Operations Chief		18,180,370	15,862,466	16,513,516	16,841,982
<b>Total</b>	<b>F3000</b>	<b>141,574,115</b>	<b>147,342,921</b>	<b>151,217,900</b>	<b>151,201,537</b>
<b>Resource Management Budget Control</b>					
Communications - Resource Mgmt		6,686,127	7,004,894	6,891,773	6,937,828
Safety and Risk Management		1,044,648	1,203,000	1,212,753	1,220,191
Support Services - Resource Mgmt		1,230,395	1,735,160	1,776,580	1,798,946
Training and Officer Development		2,111,720	1,846,897	1,888,074	1,903,641
<b>Total</b>	<b>F2000</b>	<b>11,072,890</b>	<b>11,789,951</b>	<b>11,769,180</b>	<b>11,860,606</b>
<b>Department Total</b>		<b>178,742,016</b>	<b>174,586,223</b>	<b>179,396,703</b>	<b>179,505,355</b>

<b>Department Full-time Equivalents Total*</b>	<b>1,150.55</b>	<b>1,150.55</b>	<b>1,162.55</b>	<b>1,162.55</b>
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\* 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

### Administration Budget Control Level

The purpose of the Administration Budget Control Level is to provide management information and to allocate and manage available resources needed to achieve the Department's mission.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Finance	1,324,520	1,327,775	1,400,272	1,406,280
Human Resources	1,045,883	1,137,178	1,363,809	1,241,912
Information Systems	4,261,661	4,305,476	4,775,359	4,873,034
Office of the Chief	848,009	813,988	879,772	885,069
<b>Total</b>	<b>7,480,074</b>	<b>7,584,417</b>	<b>8,419,212</b>	<b>8,406,295</b>
Full-time Equivalents Total*	43.50	43.50	45.50	45.50

\* 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.



# Seattle Fire Department

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

## Finance Program

The purpose of the Finance Program is to provide strategic financial planning and management to effectively utilize budgeted funds.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Finance	1,324,520	1,327,775	1,400,272	1,406,280
Full-time Equivalents Total	12.50	12.50	12.50	12.50

## Human Resources Program

The purpose of the Human Resources Program is to provide management, advice, and direction in all areas of human resources and labor relations for uniformed and civilian employees. Major areas include: all hiring processes; worker's compensation and all disability and leave programs; EEO including internal investigations, litigation support, Race and Social Justice Initiative support; personnel performance management; all department labor relations functions; and public disclosure.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Human Resources	1,045,883	1,137,178	1,363,809	1,241,912
Full-time Equivalents Total	8.00	8.00	9.00	9.00

## Information Systems Program

The purpose of the Information Systems Program is to provide data and technology to support the Department.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Information Systems	4,261,661	4,305,476	4,775,359	4,873,034
Full-time Equivalents Total	18.00	18.00	19.00	19.00

## Office of the Chief Program

The purpose of the Office of the Chief Program is to provide strategy, policy, priorities, and leadership to department personnel and advise the Executive on matters of department capabilities in order to ensure delivery of service to Seattle residents.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Office of the Chief	848,009	813,988	879,772	885,069
Full-time Equivalents Total	5.00	5.00	5.00	5.00

# Seattle Fire Department

## Fire Prevention Budget Control Level

The purpose of the Fire Prevention Budget Control Level is to provide Fire Code enforcement to help prevent injury and loss from fire and other hazards.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Code Compliance	442,574	494,659	496,695	501,611
Fire Investigation	1,163,818	1,204,678	1,236,015	1,244,959
Office of the Fire Marshal	714,370	962,716	970,656	977,157
Public Education	319,313	350,052	372,922	374,941
Regulating Construction	2,176,934	2,238,436	2,283,269	2,296,304
Special Events	502,673	506,427	508,751	510,996
Special Hazards	1,588,327	1,672,163	1,678,656	1,686,396
<b>Total</b>	<b>6,908,009</b>	<b>7,429,131</b>	<b>7,546,964</b>	<b>7,592,364</b>
Full-time Equivalents Total*	55.50	55.50	55.50	55.50

\* 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 Fire Prevention Budget Control Level:**

### **Code Compliance Program**

The purpose of the Code Compliance Program is to provide Fire Code information to the public and resolve code violations that have been identified to reduce fire and hazardous material dangers.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Code Compliance	442,574	494,659	496,695	501,611
Full-time Equivalents Total	4.00	4.00	4.00	4.00

### **Fire Investigation Program**

The purpose of the Fire Investigation Program is to determine the origin and cause of fires in order to pursue arson prosecution and identify needed changes to the Fire Code to enhance prevention practices.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Fire Investigation	1,163,818	1,204,678	1,236,015	1,244,959
Full-time Equivalents Total	9.00	9.00	9.00	9.00

### **Office of the Fire Marshal Program**

The purpose of the Office of the Fire Marshal Program is to develop Fire Code enforcement policy, propose code revisions, manage coordination of all prevention programs with other lines of business, and archive inspection and other records to minimize fire and other code-related dangers.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Office of the Fire Marshal	714,370	962,716	970,656	977,157

# Seattle Fire Department

Full-time Equivalents Total	5.50	6.50	6.50	6.50
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## Public Education Program

The purpose of the Public Education Program is to serve as a fire and injury prevention resource for those who live and work in Seattle to reduce loss of lives and properties from fires.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Public Education	319,313	350,052	372,922	374,941
Full-time Equivalents Total	3.00	3.00	3.00	3.00

## Regulating Construction Program

The purpose of the Regulating Construction Program is to provide timely review of building and fire protection system plans and conduct construction site inspections to ensure compliance with Fire Code, safety standards, and approved plans to minimize risk to occupants.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Regulating Construction	2,176,934	2,238,436	2,283,269	2,296,304
Full-time Equivalents Total	17.50	16.50	16.50	16.50

## Special Events Program

The purpose of the Special Events Program is to ensure that plans for large public assemblies comply with Fire Codes to provide a safer environment and reduce potential risks to those attending the event.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Special Events	502,673	506,427	508,751	510,996
Full-time Equivalents Total	3.00	3.00	3.00	3.00

## Special Hazards Program

The purpose of the Special Hazards Program is to enforce Fire Code requirements for the safe storage, handling, transport, and use of flammable or combustible liquids and other hazardous materials to reduce the dangers that such materials pose to the public.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Special Hazards	1,588,327	1,672,163	1,678,656	1,686,396
Full-time Equivalents Total	13.50	13.50	13.50	13.50

# Seattle Fire Department

## Grants & Reimbursables Budget Control Level

The purpose of the Grants & Reimbursable Budget Control Level (BCL) is to improve financial management of grant and reimbursable funds. In the annual budget process, costs for staff and equipment are fully reflected in the BCLs in which they reside; for example, in the Operations BCL. When reimbursable expenditures are made, the expenses are moved into this BCL to separate reimbursable and non-reimbursable costs.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Grants & Reimbursables	11,706,929	439,803	443,447	444,553
<b>Total</b>	<b>11,706,929</b>	<b>439,803</b>	<b>443,447</b>	<b>444,553</b>
Full-time Equivalents Total*	2.50	2.50	2.50	2.50

\* 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.

## Operations Budget Control Level

The purpose of the Operations Budget Control Level is to provide emergency and disaster response capabilities for fire suppression, emergency medical needs, hazardous materials, weapons of mass destruction, and search and rescue.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Battalion 2	24,793,242	25,610,773	26,642,407	26,583,905
Battalion 3 - Medic One	13,644,712	14,152,429	14,457,823	14,599,749
Battalion 4	22,357,156	25,476,749	26,377,465	26,289,374
Battalion 5	23,521,929	24,153,707	24,603,481	24,516,071
Battalion 6	20,164,039	22,161,669	22,369,028	22,264,362
Battalion 7	18,912,667	19,925,128	20,254,180	20,106,094
Office of the Operations Chief	18,180,370	15,862,466	16,513,516	16,841,982
<b>Total</b>	<b>141,574,115</b>	<b>147,342,921</b>	<b>151,217,900</b>	<b>151,201,537</b>
Full-time Equivalents Total*	991.25	991.25	1,001.25	1,001.25

\* 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.

# Seattle Fire Department

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

## **Battalion 2 Program**

The purpose of each Operations Battalion Program is to provide response services for fire suppression, basic life support, emergency medical care, fire prevention inspections, rescue, hazardous material, and weapons of mass destruction incidents for Seattle residents. Battalion 2 primarily covers central Seattle.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Battalion 2	24,793,242	25,610,773	26,642,407	26,583,905
Full-time Equivalents Total	195.45	195.45	205.45	205.45

## **Battalion 3 - Medic One Program**

The purpose of the Battalion 3 - Medic One Program is to provide advanced life support medical services for the safety of Seattle residents.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Battalion 3 - Medic One	13,644,712	14,152,429	14,457,823	14,599,749
Full-time Equivalents Total	83.00	83.00	83.00	83.00

## **Battalion 4 Program**

The purpose of each Operations Battalion Program is to provide response services for fire suppression, basic life support, emergency medical care, fire prevention inspections, rescue, hazardous material, and weapons of mass destruction incidents for Seattle residents. Battalion 4 primarily covers northwest Seattle.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Battalion 4	22,357,156	25,476,749	26,377,465	26,289,374
Full-time Equivalents Total	199.45	199.45	199.45	199.45

## **Battalion 5 Program**

The purpose of each Operations Battalion Program is to provide response services for fire suppression, basic life support, emergency medical care, fire prevention inspections, rescue, hazardous material, and weapons of mass destruction incidents for Seattle residents. Battalion 5 primarily covers southeast Seattle.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Battalion 5	23,521,929	24,153,707	24,603,481	24,516,071
Full-time Equivalents Total	185.45	185.45	185.45	185.45

## **Battalion 6 Program**

The purpose of each Operations Battalion Program is to provide response services for fire suppression, basic life support, emergency medical care, fire prevention inspections, rescue, hazardous material, and weapons of mass destruction incidents for Seattle residents. Battalion 6 primarily covers northeast Seattle.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>

# Seattle Fire Department

Battalion 6	20,164,039	22,161,669	22,369,028	22,264,362
Full-time Equivalents Total	169.45	169.45	169.45	169.45

## Battalion 7 Program

The purpose of each Operations Battalion Program is to provide response services for fire suppression, basic life support, emergency medical care, fire prevention inspections, rescue, hazardous material, and weapons of mass destruction incidents for Seattle residents. Battalion 7 primarily covers southwest Seattle.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Battalion 7	18,912,667	19,925,128	20,254,180	20,106,094
Full-time Equivalents Total	148.45	148.45	148.45	148.45

## Office of the Operations Chief Program

The purpose of the Office of the Operations Chief Program is to provide planning, leadership, and tactical support to maximize emergency fire, disaster, and rescue operations.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Office of the Operations Chief	18,180,370	15,862,466	16,513,516	16,841,982
Full-time Equivalents Total	10.00	10.00	10.00	10.00

## Resource Management Budget Control Level

The purpose of the Resource Management Budget Control Level (formerly known as Risk Management) is to recruit and train uniformed staff, reduce injuries by identifying and changing practices that place firefighters at greater risk, provide services to enhance firefighter health and wellness, and provide communication services and logistical support.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Communications - Resource Mgmt	6,686,127	7,004,894	6,891,773	6,937,828
Safety and Risk Management	1,044,648	1,203,000	1,212,753	1,220,191
Support Services - Resource Mgmt	1,230,395	1,735,160	1,776,580	1,798,946
Training and Officer Development	2,111,720	1,846,897	1,888,074	1,903,641
<b>Total</b>	<b>11,072,890</b>	<b>11,789,951</b>	<b>11,769,180</b>	<b>11,860,606</b>
Full-time Equivalents Total*	57.80	57.80	57.80	57.80

\* 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.

# Seattle Fire Department

*The following information summarizes the programs in Resource Management Budget Control Level:*

## Communications - Resource Mgmt Program

The purpose of the Communications Program is to manage emergency calls to assure proper dispatch and subsequent safety monitoring of deployed units.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Communications - Resource Mgmt	6,686,127	7,004,894	6,891,773	6,937,828
Full-time Equivalents Total	31.80	31.80	31.80	31.80

## Safety and Risk Management Program

The purpose of the Safety and Risk Management Program is to reduce injuries and health problems by identifying practices that place firefighters at risk during an emergency incident and providing services to enhance firefighter health and wellness.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Safety and Risk Management	1,044,648	1,203,000	1,212,753	1,220,191
Full-time Equivalents Total	6.00	6.00	6.00	6.00

## Support Services - Resource Mgmt Program

The purpose of the Support Services Program is to provide the complete range of logistical support necessary to ensure all operational services have the supplies, capital equipment, fleet, and facilities needed to accomplish their objectives.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Support Services - Resource Mgmt	1,230,395	1,735,160	1,776,580	1,798,946
Full-time Equivalents Total	8.00	8.00	8.00	8.00

## Training and Officer Development Program

The purpose of the Training and Officer Development Program is to provide centralized educational and development services for all uniformed members of the department to ensure they have the critical and command skills demanded by their jobs.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Training and Officer Development	2,111,720	1,846,897	1,888,074	1,903,641
Full-time Equivalents Total	12.00	12.00	12.00	12.00

# Seattle Fire Department



# Fire Facilities Levy Fund

Fred Podesta, Director

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

## Department Overview

The 2003 Fire Facilities Levy Fund was created through Ordinance 121230, following voter approval of the Fire Facilities and Emergency Response Levy in November 2003. The fund receives revenue from property taxes (approximately \$167.2 million over the nine-year life of the levy), grants, certain interfund payments and other sources. Levy Fund resources are supplemented with other funding sources, such as the City's Cumulative Reserve Subfund and bond proceeds, which are not included in this section, but are detailed in the Department of Finance and Administrative Services Capital Improvement Program (CIP).

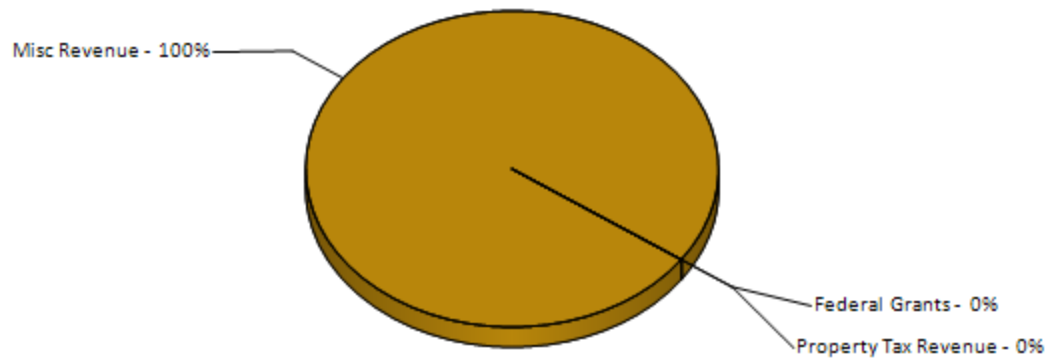
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other funding - Capital	\$10,725,409	\$1,780,326	\$0	\$0
<b>Total Appropriations</b>	<b>\$10,725,409</b>	<b>\$1,780,326</b>	<b>\$0</b>	<b>\$0</b>
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.

# Fire Facilities Levy Fund

## 2015 Proposed Budget - Revenue by Category



### Budget Overview

Projects funded from the Fire Facilities Levy Fund are detailed in the Department of Finance and Administrative Services (FAS) CIP.

The following tables describe anticipated revenues and appropriations to the Fire Facilities Levy Fund through 2016. In the past, the City made appropriations for individual projects up front and expenditures would span several years after the budget authority was approved. Currently, the CIP budget appropriations for projects equal the anticipated expenditures for that year. This enables the City to strategically structure its approach to financing, thereby reducing transaction costs, minimizing interest paid, and increasing flexibility with existing resources.

The levy stopped collecting funds in 2012, but the program continues with construction of five neighborhood fire stations and the design one of additional station in 2015. Completed projects for the program, include the new Emergency Operations Center, the Joint Training Facility and a number of neighborhood fire stations.

# Fire Facilities Levy Fund

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
473010	Federal Grant Contribution/Grant-Direct	638,508	0	0	0
	<b>Total Federal Grants</b>	<b>638,508</b>	<b>0</b>	<b>0</b>	<b>0</b>
461110	Interest Earnings	155,446	0	0	0
461320	UNREALD GNS/LOSSES-INV GASB31	-204,200	0	0	0
485100	Property Sales (Anticipated)	0	0	676,355	0
	<b>Total Misc Revenue</b>	<b>-48,754</b>	<b>0</b>	<b>676,355</b>	<b>0</b>
411100	Taxes, Levies, Bonds	98,343	0	0	0
	<b>Total Property Tax Revenue</b>	<b>98,343</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Revenues</b>	<b>688,097</b>	<b>0</b>	<b>676,355</b>	<b>0</b>
379100	Use of (Contribution To) Fund Balance	10,037,312	9,933,504	7,906,135	422,150
	<b>Total Use of Fund Balance</b>	<b>10,037,312</b>	<b>9,933,504</b>	<b>7,906,135</b>	<b>422,150</b>
	<b>Total Resources</b>	<b>10,725,409</b>	<b>9,933,504</b>	<b>8,582,490</b>	<b>422,150</b>

# Fire Facilities Levy Fund

## Fire Facilities Levy Subfund Fund Table

### Fire Facilities Levy Subfund (34440)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	26,808,666	16,048,288	16,771,353	8,217,350	422,150
Accounting and Technical Adjustments	-	-	-	-	-
Plus: Actual and Estimated Revenue	688,097	-	157,000	676,355	-
Less: Capital Improvements - 2014 Appropriation	-	1,780,000	1,780,000	-	-
Less: Capital Improvements - Pre-2015 Appropriations	10,725,409	8,153,504	6,931,003	8,471,555	422,150
<b>Ending Fund Balance</b>	<b>16,771,353</b>	<b>6,114,784</b>	<b>8,217,350</b>	<b>422,150</b>	-
Continuing Appropriations	16,771,353	6,114,784	8,217,350	422,150	-
<b>Total Reserves</b>	<b>16,771,353</b>	<b>6,114,784</b>	<b>8,217,350</b>	<b>422,150</b>	-
<b>Ending Unreserved Fund Balance</b>	-	-	-	-	-

# Firefighters' Pension

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Steve Brown, Executive Secretary

(206) 625-4355

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

## Department Overview

The Firefighters' Pension Fund (FPEN) provides pension and medical benefit services to eligible active and retired firefighters and their beneficiaries. While the City pays into benefit funds for all Seattle firefighters, FPEN covers only firefighters who were hired before October 1, 1977 and therefore is a closed plan. Retiree benefits for firefighters hired more recently are primarily covered through a separate state-managed plan.

The management of firefighter benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into FPEN to provide for firefighter retiree benefits. In March 1970, the state created the Law Enforcement Officers and Fire Fighters Retirement System Plan I (LEOFF I). Seattle firefighters hired between March 1970 and October 1977 enrolled in LEOFF I, but also received additional benefit coverage through FPEN. As a result, this group of firefighters receives retiree benefits primarily from state's LEOFF I plan, but also any earned increment from the City's FPEN that exceeds LEOFF I coverage. Both FPEN and LEOFF I closed to new enrollees in October 1977. Firefighters hired after that date enroll in the state's LEOFF II plan and do not receive benefits from FPEN.

The Seattle Firefighters' Pension Board is a five-member quasi-judicial body chaired by the Mayor or his/her designee, which formulates policy, rules on disability applications, and provides oversight of the Firefighters' Pension Fund. Four staff employees of the Board handle all of its operational functions. Staff positions associated with Firefighters' Pension Fund are not reflected in the City's position list.

The projections of annual pension and medical benefits, which comprise about 97% of the total annual FPEN budget, are based on the forecasts of an independent actuary. The Firefighters' Pension Fund has two statutory funding sources. The first is a component of the City's property tax levy. These revenues are placed in the City's General Fund, which funds the Fire Pension Fund's annual budget. The second statutory funding source is the State Fire Insurance Premium Tax. These statutory funding sources are in addition to other smaller funding sources that support the Firefighters' Pension Fund obligations.

The Firefighters' Pension Fund includes two funds: the Fire Pension Fund, which pays current pension, medical, and death benefits; and the Actuarial Account, which was established by [Ordinance 117216](#) in 1994 to pay future pension liabilities of the Fund.

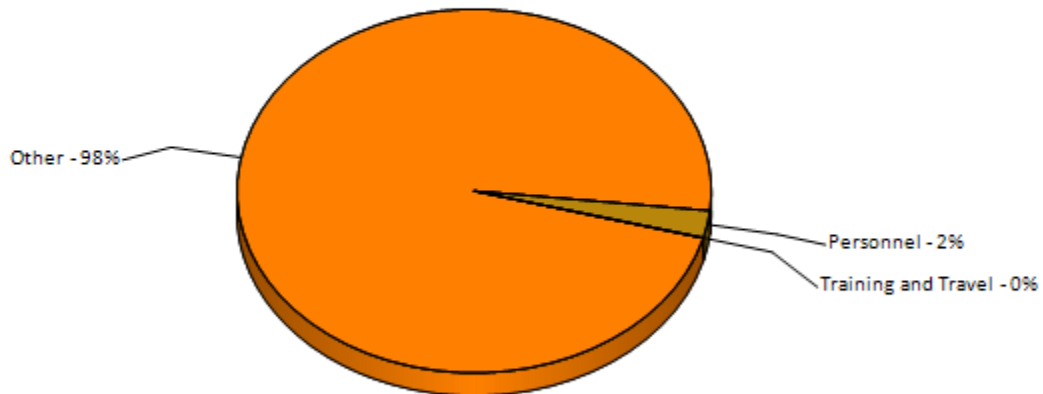
# Firefighters' Pension

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$17,287,528	\$18,047,538	\$17,412,000	\$17,475,500
Other Funding - Operating	\$911,398	\$1,272,854	\$1,275,000	\$1,293,500
<b>Total Operations</b>	<b>\$18,198,926</b>	<b>\$19,320,392</b>	<b>\$18,687,000</b>	<b>\$18,769,000</b>
<b>Total Appropriations</b>	<b>\$18,198,926</b>	<b>\$19,320,392</b>	<b>\$18,687,000</b>	<b>\$18,769,000</b>
Full-time Equivalent Total*	4.00	4.00	4.00	4.00

\* 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.

## 2015 Proposed Budget - Expenditure by Category



# Firefighters' Pension

## Budget Overview

The Firefighters' Pension Fund (FPEN) receives almost all of its revenue from the City's General Fund. FPEN expenditures, in turn, are devoted to paying legally mandated pension and medical benefits to eligible active and retired firefighters and, in the case of pension benefits only, their qualified beneficiaries. Pension costs are driven by locally negotiated cost growth factors and offset in part by state LEOFF I entitlement payments which has its own growth rate.

FPEN spent less than anticipated in 2012 and 2013, resulting in \$2.6 million additional ending funding balance which excludes FPEN's contingency reserve. The 2015-2016 Proposed Budget assumes the Rate Stabilization Reserve reaches \$2.9 million at the end of 2014, and the out-year financial plan calls for this reserve to be available to support future benefit cost increases.

The Actuarial Account was previously invested in the City's cash pool and earned interest. In 2013, the funds from the Actuarial Account were placed into an investment portfolio managed by the Department of Finance and Administration. The 2015-2016 Proposed Budget assumes an annual rate of return of 5.5% on the investment portfolio, and that the returns are continuously reinvested.

## Incremental Budget Changes

### Firefighters' Pension

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 19,320,391</b>	<b>4.00</b>	<b>\$ 19,320,391</b>	<b>4.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 7,988	0.00	\$ 7,988	0.00
<b>Proposed Changes</b>				
Pension Obligation Adjustment	-\$ 641,379	0.00	-\$ 559,379	0.00
<b>Total Incremental Changes</b>	<b>-\$ 633,391</b>	<b>0.00</b>	<b>-\$ 551,391</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 18,687,000</b>	<b>4.00</b>	<b>\$ 18,769,000</b>	<b>4.00</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### Citywide Adjustments for Standard Cost Changes - \$7,988

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.

# Firefighters' Pension

## Proposed Changes

### **Pension Obligation Adjustment - (\$641,379)**

This adjustment reflects the net impact of the change in Firefighters' pension obligation in 2015 and 2016, as provided by FPEN's 2014 actuarial valuation.

## **Expenditure Overview**

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Firefighters' Pension Budget Control</b>					
Medical Benefits		9,899,198	10,700,000	10,700,000	10,950,000
Pensions		7,652,648	8,000,000	7,332,000	7,164,000
Administration		638,080	605,392	640,000	640,000
Death Benefits		9,000	15,000	15,000	15,000
<b>Total</b>	<b>R2F01</b>	<b>18,198,926</b>	<b>19,320,392</b>	<b>18,687,000</b>	<b>18,769,000</b>
<b>Department Total</b>		<b>18,198,926</b>	<b>19,320,392</b>	<b>18,687,000</b>	<b>18,769,000</b>
<b>Department Full-time Equivalents Total*</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</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.*



# Firefighters' Pension

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
436691	Fire Insurance Premium Tax	911,398	947,854	925,000	943,500
461110	Actuarial Account Interest	52,894	97,398	0	0
461320	Return on Actuarial Account Investments	0	0	581,272	613,242
469990	Medicare Rx Subsidy Fund	0	325,000	350,000	350,000
587001	General Subfund	17,022,660	18,047,538	17,412,000	17,475,500
<b>Total Firefighters Pension Fund Revenues</b>		<b>17,986,952</b>	<b>19,417,790</b>	<b>19,268,272</b>	<b>19,382,242</b>
<b>Total Revenues</b>		<b>17,986,952</b>	<b>19,417,790</b>	<b>19,268,272</b>	<b>19,382,242</b>
379100	Use of (Contribution to) Fund Balance	211,974	-97,398	-581,272	-613,242
<b>Total Use of (Contribution to) Fund Balance</b>		<b>211,974</b>	<b>-97,398</b>	<b>-581,272</b>	<b>-613,242</b>
<b>Total Resources</b>		<b>18,198,926</b>	<b>19,320,392</b>	<b>18,687,000</b>	<b>18,769,000</b>

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

### Firefighters' Pension Budget Control Level

The purpose of the Firefighters' Pension Budget Control Level is to provide benefit services to eligible active and retired firefighters and their lawful beneficiaries.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Administration	638,080	605,392	640,000	640,000
Death Benefits	9,000	15,000	15,000	15,000
Medical Benefits	9,899,198	10,700,000	10,700,000	10,950,000
Pensions	7,652,648	8,000,000	7,332,000	7,164,000
<b>Total</b>	<b>18,198,926</b>	<b>19,320,392</b>	<b>18,687,000</b>	<b>18,769,000</b>
Full-time Equivalents Total*	4.00	4.00	4.00	4.00

\* 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.

# Firefighters' Pension

*The following information summarizes the programs in Firefighters' Pension Budget Control Level:*

## Administration Program

The purpose of the Administration Program is to administer the medical and pension benefits programs for active and retired members.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration	638,080	605,392	640,000	640,000
Full-time Equivalent Total	4.00	4.00	4.00	4.00

## Death Benefits Program

The purpose of the Death Benefits Program is to disburse benefits and ensure proper documentation of deceased members' death benefits.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Death Benefits	9,000	15,000	15,000	15,000

## Medical Benefits Program

The purpose of the Medical Benefits Program is to provide medical benefits to eligible members as prescribed by state law.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Medical Benefits	9,899,198	10,700,000	10,700,000	10,950,000

## Pensions Program

The purpose of the Pensions Program is to administer the various facets of the members' pension benefits, which includes the calculation of benefits, the disbursement of funds, and pension counseling for active and retired members.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Pensions	7,652,648	8,000,000	7,332,000	7,164,000

# Firefighters' Pension

## Firefighters Pension Fund Table

### Firefighters Pension Fund (60200)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>13,007,465</b>	<b>12,246,198</b>	<b>12,917,981</b>	<b>13,985,368</b>	<b>14,566,640</b>
Accounting and Technical Adjustments	122,490	0	0	0	0
Plus: Actual and Estimated Revenues	17,986,952	19,417,790	19,972,387	19,268,272	19,382,242
Less: Actual and Budgeted Expenditures	18,198,926	19,320,392	18,905,000	18,687,000	18,769,000
<b>Ending Fund Balance</b>	<b>12,917,981</b>	<b>12,343,596</b>	<b>13,985,368</b>	<b>14,566,640</b>	<b>15,179,882</b>
Actuarial Account	10,017,618	9,837,232	10,568,587	11,149,859	11,763,101
Contingency Reserve	500,000	500,000	500,000	500,000	500,000
Rate Stabilization Reserve	433,995	2,006,364	2,916,781	2,916,781	2,916,781
<b>Total Reserves</b>	<b>10,951,613</b>	<b>12,343,596</b>	<b>13,985,368</b>	<b>14,566,640</b>	<b>15,179,882</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,966,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Firefighters' Pension

# Law Department

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Peter S. Holmes, City Attorney

Civil Division, (206) 684-8200; Criminal Division, (206) 684-7757

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

## Department Overview

The Law Department serves as counsel to the City's elected officials and agencies, and as the prosecutor in Seattle Municipal Court. The Seattle City Attorney, Peter S. Holmes, is a nonpartisan elected official.

The Department provides legal advice to City officials to help them achieve their goals, represents the City in litigation, and protects the public health, safety, and welfare of the community by prosecuting violations of City criminal and civil ordinances and state law. The four department divisions are Administration, Civil, Criminal, and Precinct Liaison.

The **Administration Division** provides executive leadership, communications, and operational support for the entire department. It is comprised of the executive leadership team for the department, human resources, finance, media relations, and information technology staff.

The **Civil Division** provides legal counsel and representation to the City's elected and appointed policymakers in litigation at all levels of county, state, federal courts, and administrative agencies. The Civil Division is organized into the following six specialized areas of practice: Employment, Environmental Protection, Land Use, Government Affairs, Torts, and Utilities & Contracts.

The **Criminal Division** prosecutes misdemeanor crimes in Seattle Municipal Court, provides legal advice to City clients on criminal justice matters, monitors state criminal justice legislation of interest to the City, and participates in criminal justice policy development and management of the criminal justice system. In addition, the Criminal Division operates a Victims of Crime program which assists crime victims in obtaining restitution. The Criminal Division is comprised of a Trial Support Team, Domestic Violence Unit, Appellate/Filing Unit, Specialty Courts Unit (Mental Health, Community Court, Veterans' Court, DUI, and Infractions Program), and two trial teams.

The **Precinct Liaison** attorneys work in each of the City's five police precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, these attorneys coordinate with the Civil and Criminal divisions to ensure a consistent, thorough and effective approach to solving issues of concern to the community.

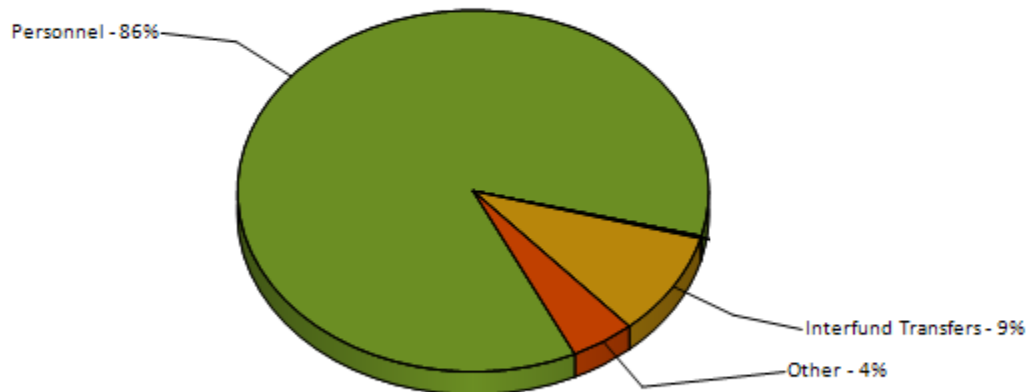
# Law Department

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$20,002,099	\$22,384,092	\$23,532,511	\$23,606,239
<b>Total Operations</b>	<b>\$20,002,099</b>	<b>\$22,384,092</b>	<b>\$23,532,511</b>	<b>\$23,606,239</b>
<b>Total Appropriations</b>	<b>\$20,002,099</b>	<b>\$22,384,092</b>	<b>\$23,532,511</b>	<b>\$23,606,239</b>
Full-time Equivalent Total*	159.10	167.60	173.60	173.60

\* 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.

## 2015 Proposed Budget - Expenditure by Category



# Law Department

## Budget Overview

The Law Department is currently located in two different buildings with its Civil Division in City Hall and its Criminal Division located in the Seattle Municipal Tower (SMT). Precinct Liaison staff are stationed in Seattle Police Department facilities. In 2015, the Law Department will move into new offices in the Columbia Center across the street from SMT and City Hall. This move will allow the Law Department to have both its Civil Division and its Criminal Division in the same building for the first time in many years. It will also give the Law Department enough room to adequately house all of its employees. The department has been managing growth by converting conference rooms, libraries and other shared space into offices and cubicles to accommodate new staff. The Law Department expects to move into the new space in April of 2015.

The 2015-2016 Proposed Budget also adds two new attorney positions to provide legal advice to the Mayor and to the Seattle Police Chief. Staffing these positions in the Law Department will allow for quality, objective legal advice that is based in City-wide policy, practices and interests. In addition, a legal assistant position supporting the legal advisor to the police Chief will transfer from SPD to the Law Department.

## Incremental Budget Changes

### Law Department

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 22,384,092</b>	<b>167.60</b>	<b>\$ 22,384,092</b>	<b>167.60</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 306,828	0.00	\$ 343,425	0.00
Supplemental Budget Changes and Position Reconciliation	\$ 0	2.00	\$ 0	2.00
<b>Proposed Changes</b>				
Office Relocation	\$ 300,000	0.00	\$ 191,000	0.00
Seattle Police Department Legal Advisor	\$ 145,677	1.00	\$ 145,677	1.00
Transfer Legal Assistant from Seattle Police Department to Law	\$ 80,560	1.00	\$ 80,560	1.00
Mayor's Office Legal Advisor	\$ 186,951	1.00	\$ 186,951	1.00
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 2,458	0.00	-\$ 2,458	0.00
Position Reclassification Costs	\$ 25,000	0.00	\$ 25,000	0.00
Position Transfers Within Law	\$ 0	0.00	\$ 0	0.00
Expiring Agreement for Alaska Way Viaduct Work	-\$ 85,000	0.00	-\$ 85,000	0.00

# Law Department

Addition of Paralegal for Duwamish Allocation Project	\$ 0	1.00	\$ 0	1.00
Final Citywide Adjustments for Standard Cost Changes	\$ 190,861	0.00	\$ 336,992	0.00
<b>Total Incremental Changes</b>	<b>\$ 1,148,419</b>	<b>6.00</b>	<b>\$ 1,222,147</b>	<b>6.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 23,532,511</b>	<b>173.60</b>	<b>\$ 23,606,239</b>	<b>173.60</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$306,828**

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.

#### **Supplemental Budget Changes and Position Reconciliation/2.00 FTE**

This adjustment reflects changes made through supplemental budget legislation since the last Adopted Budget. Supplemental budget legislation is developed by the Executive and adopted by the City Council four times a year to provide for corrections to the Adopted Budget, unforeseen changes in circumstance, new funding opportunities or new policy priorities. This increase of 2.0 FTE captures an assistant city attorney add from the first quarter of 2012, and the transfer of a supported employee from Human Resources in 2013.

### Proposed Changes

#### **Office Relocation - \$300,000**

In 2014, the City Council approved a lease for office space in the Columbia Center. The Law Department is currently located in two different buildings with its Civil Division in City Hall and its Criminal Division located in the Seattle Municipal Tower. The move will consolidate the Law Department divisions into one building with more square footage to accommodate staff, conference rooms and libraries. The Department's space allocation costs will increase by \$300,000 in 2015 and by \$191,000 in 2016. The 2015 cost is higher because Law will pay for two months in Columbia Center while still paying for their current City Hall and SMT space. In 2016 the department will only pay for space in Columbia Center.

#### **Seattle Police Department Legal Advisor - \$145,677/1.00 FTE**

This adjustment reflects the movement of a Legal Advisor from Seattle Police Department to Law Department to work on discipline and employment related work. Use of an Assistant City Attorney in Law Department ensures attorney-client confidentiality of workload. This is a net-zero Citywide transaction with an equivalent position and funding reduction in the SPD Budget.



# Law Department

## **Transfer Legal Assistant from Seattle Police Department to Law - \$80,560/1.00 FTE**

This position supports the SPD legal advisor and other attorney-client privileged legal needs in the police department related to discipline and employment.

## **Mayor's Office Legal Advisor - \$186,951/1.00 FTE**

This position will provide confidential, attorney-client privileged legal advice to the Mayor. An emergency position was created in 2014 and a qualified candidate hired. This incumbent will transfer to the new position in 2015.

## **Proposed Technical Changes**

### **Citywide Training and Travel Reallocation - (\$2,458)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### **Position Reclassification Costs - \$25,000**

In 2014, six legal support positions were reclassified or promoted from legal assistant and paralegal positions into new senior positions. This increase will fund those reclassifications.

### **Position Transfers Within Law**

Three positions will transfer within the Law Department. An IT specialist will move from the Criminal Division to the Administrative Division where the department IT staff is budgeted. An Executive Assistant will move from the Administrative Division to the Criminal Division to support the Criminal Division Chief. Last, an attorney working on vice and narcotics cases, including drug forfeiture, will move from the Criminal Division to the Precinct Liaison Division. There is an overlap of case work between this position and the Precinct Liaison positions. These transfers do not have a financial impact.

### **Expiring Agreement for Alaska Way Viaduct Work - (\$85,000)**

The Law Department and Seattle Department of Transportation (SDOT) had executed a Memorandum of Agreement (MOA) to fund an attorney/staff for work related to the Alaska Way Viaduct. The MOA ends in December of 2014 and will not be renewed. This action reduces the Law Department's budget authority to reflect the end of the agreement.

### **Addition of Paralegal for Duwamish Allocation Project/1.00 FTE**

This change adds a paralegal to assist with the Duwamish Allocation Project which reviews documents and records to determine what portion of the \$400 million remedy for reducing contamination in the waterway will be paid by Seattle City Light (SCL) and Seattle Public Utility (SPU). The paralegal is a four year term-limited position. The team reviews and organizes hundreds of thousands of documents for relevance to the project, and the paralegal will assist with this review. This change does not include appropriation authority for the cost of the position. Law Department will bill the cost directly to the project.

# Law Department

## Final Citywide Adjustments for Standard Cost Changes - \$190,861

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."

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Administration Budget Control Level	J1100	1,956,703	2,198,827	2,522,201	2,435,819
Civil Budget Control Level	J1300	11,106,426	12,627,503	13,271,557	13,365,415
Criminal Budget Control Level	J1500	6,491,082	6,992,410	7,043,849	7,105,462
<b>General Fund Supported BCLs</b>					
Precinct Liaison Attorneys Budget Control Level	J1700	447,888	565,352	694,904	699,543
<b>Department Total</b>		<b>20,002,099</b>	<b>22,384,092</b>	<b>23,532,511</b>	<b>23,606,239</b>

<b>Department Full-time Equivalents Total*</b>	<b>159.10</b>	<b>167.60</b>	<b>173.60</b>	<b>173.60</b>
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\* 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

### Administration Budget Control Level

The purpose of the Administration Budget Control Level is to provide the financial, technological, administrative and managerial support for the Department.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Administration	1,956,703	2,198,827	2,522,201	2,435,819
<b>Total</b>	<b>1,956,703</b>	<b>2,198,827</b>	<b>2,522,201</b>	<b>2,435,819</b>
Full-time Equivalents Total*	13.80	15.30	15.30	15.30

\* 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.

# Law Department

## Civil Budget Control Level

The purpose of the Civil Budget Control Level is to provide legal advice to the City's policy-makers, and to defend and represent the City, its employees, and officials before a variety of county, state, federal courts, and administrative bodies.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Civil	11,106,426	12,627,503	13,271,557	13,365,415
<b>Total</b>	<b>11,106,426</b>	<b>12,627,503</b>	<b>13,271,557</b>	<b>13,365,415</b>
Full-time Equivalents Total*	83.80	88.80	93.80	93.80

\* 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.

## Criminal Budget Control Level

The purpose of the Criminal Budget Control Level includes prosecuting ordinance violations and misdemeanor crimes, maintaining case information and preparing effective case files for the court appearances of prosecuting attorneys, and assisting and advocating for victims of domestic violence throughout the court process.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Criminal	6,491,082	6,992,410	7,043,849	7,105,462
<b>Total</b>	<b>6,491,082</b>	<b>6,992,410</b>	<b>7,043,849</b>	<b>7,105,462</b>
Full-time Equivalents Total*	57.50	59.50	59.50	59.50

\* 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.

## Precinct Liaison Attorneys Budget Control Level

The purpose of the Precinct Liaison Program is to support a program where attorneys work in each of the City's five precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, the precinct liaison attorneys coordinate with the Civil and Criminal divisions with the goal of providing a consistent, thorough and effective approach.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Precinct Liaison Program	447,888	565,352	694,904	699,543
<b>Total</b>	<b>447,888</b>	<b>565,352</b>	<b>694,904</b>	<b>699,543</b>
Full-time Equivalents Total*	4.00	4.00	5.00	5.00

\* 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.

# Law Department

# Seattle Municipal Court

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The Honorable C. Kimi Kondo, Presiding Judge

(206) 684-5600

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

## Judicial Branch Overview

The Seattle Municipal Court (Court) processes more cases than any other municipal court in the State of Washington with seven elected judges and five and one-half appointed magistrates. The Court is authorized by the State of Washington and the Seattle Municipal Code to adjudicate misdemeanors, gross misdemeanors, infractions (e.g., traffic infractions, parking violations, and other infractions), and civil violations related to building and zoning offenses.

The Court is committed to excellence in providing fair, accessible and timely resolution of alleged violations of the Seattle Municipal Code in an atmosphere of respect for the public, employees and other government entities. The Seattle Municipal Court values and recognizes its employees and volunteers. The Court is a contributing partner working with the Police Department, the City Attorney and the defense bar toward a safe and vital community.

The Court works with community organizations to increase access to services for residents and enhance compliance with court-ordered conditions. Court probation and day reporting staff monitor defendant adherence to court orders, assess treatment needs and help direct them to social service resources. The Court leverages additional outside agency resources with City funds to encourage defendants to successfully complete court orders. The Court Resource Center, staffed by volunteers, offers services, including, but not limited to, the following:

- GED preparation classes;
- assistance in voicemail, cell phone, and PO Box sign up;
- employment readiness classes;
- chemical dependency "Living in Sobriety" classes;
- housing assistance;
- identification replacement assistance;
- assistance in applying for state Department of Social and Health Service benefits;
- mental health treatment referrals; and,
- direct computer connection to Seattle Public Library.

Alternatives to jail have substantially reduced the City's jail expenditures. Some of these alternatives include the following:

- work crew;
- community service;
- day reporting with random breath testing and urinalysis;
- Electronic Home Monitoring (EHM) and SCRAM (Secure Remote Alcohol Monitoring); and,
- ignition interlock devices.

Ensuring access to justice for defendants with limited English proficiency is another priority. About 6,000 of interpreted events, including hearings, attorney-client interviews, Washington State Hospital doctor evaluations, probation and EHM appointments were conducted with the help of interpreters in 2013 in 51 languages,

# Seattle Municipal Court

American Sign Language and Real Time Captioning. In 2014, the Court expects 6,500 interpreting events. Currently, nearly 40% of the requests are for Spanish language interpreters. In addition to Spanish, frequent requests for interpretation include the Vietnamese, Somali, Amharic, Cantonese, Mandarin, Russian and Tigrinya languages.

In addition to the three general trial courts, the jail arraignment calendar and the master jury trial calendar, the Court serves defendants and the community through four specialty courts.

The **Mental Health Court**, established in 1999, is nationally recognized for serving misdemeanor offenders who are mentally ill or developmentally disabled. Defendants are expected to maintain treatment compliance, contact social service providers and adhere to other conditions of release. Once defendants opt into the court, frequent reviews are held. Judges become familiar with defendants, obtain input from dedicated probation staff, and make informed decisions while holding defendants responsible for their actions. The court holds contested competency and contested restoration hearings. Defendants may elect to opt out or enter into a disposition and remain under MHC supervision. Defendants can also be referred for supervision from mainstream courtrooms.

**Seattle Community Court** was established in 2005 as a way of enabling non-violent misdemeanor offenders to access social services while completing court supervised community service hours rather than spending time in jail. Defendant connections with social services are designed to help address the causes of underlying repeated criminal behavior. Offenders are also typically required to attend a Self-Awareness Workshop, where participants discuss the consequences of choices they make for themselves and the community.

**Seattle Veterans Treatment Court** was established in 2012 to meet the needs of defendants who previously served in the military and were generally discharged. The Court works closely with the King County Department of Community and Human Services, the Washington State Department of Veterans Affairs, and the U.S. Department of Veterans Affairs to access agency resources available to veterans. Typically the veterans come before the court with substance abuse and/or serious mental health issues. Treatment incorporates core values of military life including integrity, initiative and accountability.

The **Domestic Violence Courts** are staffed by 1.5 judges and specialized probation counselors. These courts preside over dedicated pretrial, trial, review and revocation courts each week. Victim safety is a primary concern in these cases and special emphasis is placed on accountability for offender actions. Intensive court supervision increases compliance with court conditions and scheduling more immediate violation reviews provide greater assurance of public safety. The Court addresses no contact order violations swiftly.

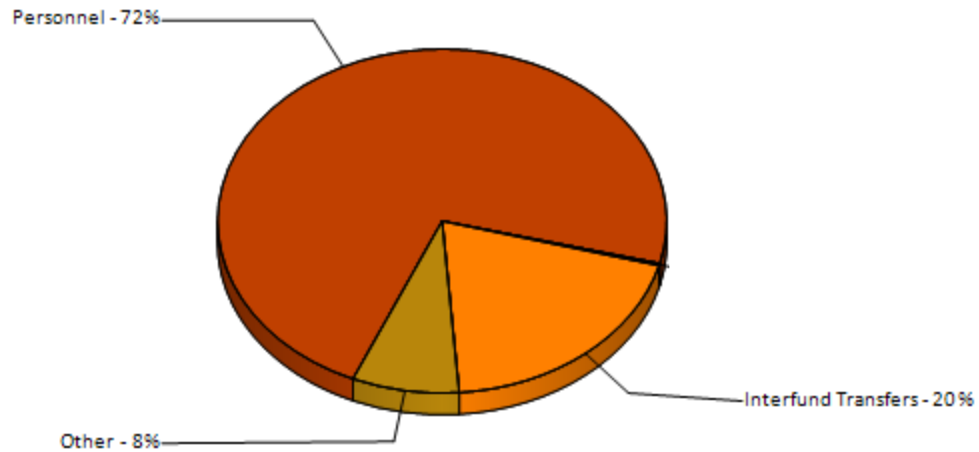
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$27,641,724	\$28,666,035	\$29,495,623	\$29,838,534
<b>Total Operations</b>	<b>\$27,641,724</b>	<b>\$28,666,035</b>	<b>\$29,495,623</b>	<b>\$29,838,534</b>
<b>Total Appropriations</b>	<b>\$27,641,724</b>	<b>\$28,666,035</b>	<b>\$29,495,623</b>	<b>\$29,838,534</b>
Full-time Equivalent Total*	212.60	213.10	213.60	213.60

\* 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.

# Seattle Municipal Court

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

The 2015-2016 Proposed Budget provides resources to enable the Court to continue to adjudicate criminal cases while re-invigorating the problem solving courts. Those courts maintain the goal of helping defendants avoid future criminal charges while protecting public safety.

The proposed budget allocates \$150,000 in Finance General to begin planning for the replacement of the Municipal Court Information System (MCIS). MCIS is nearly 25 years old and was developed using the legacy IBM Informix operating system. The Seattle Police Department, City Attorney, King County Department of Public Defense, King County Jail, the Department of Licensing, State Administrative Office of the Courts (AOC), and all criminal justice related stakeholders rely on MCIS. The Court is mandated to provide a continuous permanent record of court case events, including dates, hearings and outcomes. MCIS also tracks defendant compliance with court ordered sanctions and tracks all related fines, costs, fees and restitution. The Court will work with the Department of Information Technology and stakeholders to identify the case management, information collection and data exchange needs of the criminal justice stakeholders. Additionally, the AOC is developing a new case management system for courts of limited jurisdiction. The AOC anticipates having the requirements for a new system identified sometime in 2015 or 2016. The Court will continue to participate in the AOC Court User Work Group. If the AOC system cannot meet the business needs of Seattle Municipal Court, funding will be needed to develop an independent replacement for MCIS.

# Seattle Municipal Court

In 2012, the City began an automated school zone speed camera program, an effective tool for reducing speeding in school zones. Revenue from the school zone ticket fines goes to a special fund to pay for school traffic and pedestrian safety projects. The fund also pays the cost of administering the program. In 2015 six new school zones will be added. Five cameras will be added in 2014 for a total of 15 school zones. In the 2015-2016 Proposed Budget, a portion of the City's revenue from the cameras will fund a half-time administrative specialist and an increase in vendor contract costs due to the additional workload.

## Incremental Budget Changes

### Seattle Municipal Court

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 28,666,035</b>	<b>213.10</b>	<b>\$ 28,666,035</b>	<b>213.10</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 755,016	0.00	\$ 847,839	0.00
<b>Proposed Changes</b>				
Increase Staffing and Vendor Costs for Expanded School Zone Camera Program	\$ 70,721	0.50	\$ 70,721	0.50
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 15,432	0.00	-\$ 15,432	0.00
Transfer Funding for DSHS Contract from CJCS to the Court	\$ 32,000	0.00	\$ 32,000	0.00
Final Citywide Adjustments for Standard Cost Changes	-\$ 12,717	0.00	\$ 237,371	0.00
<b>Total Incremental Changes</b>	<b>\$ 829,588</b>	<b>0.50</b>	<b>\$ 1,172,499</b>	<b>0.50</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 29,495,623</b>	<b>213.60</b>	<b>\$ 29,838,534</b>	<b>213.60</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$755,016**

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.



# Seattle Municipal Court

## Proposed Changes

### **Increase Staffing and Vendor Costs for Expanded School Zone Camera Program - \$70,721/.50 FTE**

Using revenue from the school zone speed camera program, this change increases the Court's capacity to administer the expanded school zone camera program. A new 0.5 FTE administrative specialist position will address increases in:

- citations and case initiations;
- hearings scheduled in the magistrate's division of Municipal Court;
- issuance of reminder notices; and,
- process both pre- and post-adjudication payments.

An additional \$25,000 is allocated for the vendor contract providing notification services for the increased number of citations.

## Proposed Technical Changes

### **Citywide Training and Travel Reallocation - (\$15,432)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### **Transfer Funding for DSHS Contract from CJCS to the Court - \$32,000**

The Court Resource Center houses a half-time DSHS contract employee to assist defendants in applying for State benefits. The budget for this contract has been in the Department of Criminal Justice Contracted Services (CJCS). This adjustment will transfer the budget authority for the contract from CJCS to the Court who manages the contract.

### **Final Citywide Adjustments for Standard Cost Changes - (\$12,717)**

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."

# Seattle Municipal Court

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Court Administration Budget Control Level	M3000	6,205,745	6,395,254	6,809,233	6,923,973
Court Compliance Budget Control Level	M4000	5,342,219	5,713,029	5,808,889	5,860,346
Court Operations Budget Control Level	M2000	16,093,760	16,557,752	16,877,501	17,054,215
<b>Department Total</b>		<b>27,641,724</b>	<b>28,666,035</b>	<b>29,495,623</b>	<b>29,838,534</b>

<b>Department Full-time Equivalents Total*</b>	<b>212.60</b>	<b>213.10</b>	<b>213.60</b>	<b>213.60</b>
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\* 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

### Court Administration Budget Control Level

The purpose of the Court Administration Budget Control Level is to provide administrative controls, develop and provide strategic direction, and provide policy and program development.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Court Administration	6,205,745	6,395,254	6,809,233	6,923,973
<b>Total</b>	<b>6,205,745</b>	<b>6,395,254</b>	<b>6,809,233</b>	<b>6,923,973</b>
Full-time Equivalents Total*	32.00	32.50	32.50	32.50

\* 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.

### Court Compliance Budget Control Level

The purpose of the Court Compliance Budget Control Level is to help defendants understand the Court's expectations and to assist them in successfully complying with court orders.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Court Compliance	5,342,219	5,713,029	5,808,889	5,860,346
<b>Total</b>	<b>5,342,219</b>	<b>5,713,029</b>	<b>5,808,889</b>	<b>5,860,346</b>
Full-time Equivalents Total*	41.85	41.85	41.85	41.85

\* 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.

# Seattle Municipal Court

## Court Operations Budget Control Level

The purpose of the Court Operations Budget Control Level is to hold hearings and address legal requirements for defendants and others who come before the Court. Some proceedings are held in formal courtrooms and others in magistrate offices, with the goal of providing timely resolution of alleged violations of City ordinances and misdemeanor crimes committed within the Seattle city limits.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Court Operations	16,093,760	16,557,752	16,877,501	17,054,215
<b>Total</b>	<b>16,093,760</b>	<b>16,557,752</b>	<b>16,877,501</b>	<b>17,054,215</b>
Full-time Equivalent Total*	138.75	138.75	139.25	139.25

*\* 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.*

# Seattle Municipal Court

# Municipal Jail Subfund

## Department Overview

The Municipal Jail Subfund was created to receive revenues and pay the costs associated with planning for a new jail.

In 2008, the contract with King County for jail services was set to expire in 2012. At the time, Seattle housed most of its misdemeanor inmates in the King County Correctional Facility. King County stated it would not have room to house any city inmates after 2012 and therefore the affected cities needed to plan for new jail facilities to meet their jail capacity needs. As a result, the cities of Bellevue, Clyde Hill, Kirkland, Redmond, Shoreline, Yarrow Point, and Seattle, as well as King County, entered into agreements to jointly plan for a regional misdemeanor jail facility. Concurrently, the cities continued to pursue efforts with King County to find a regional solution to address the long-term jail capacity needs.

In 2010, however, conditions had significantly changed from 2008. King County and the affected cities adopted an agreement for jail services through 2016. In addition, the cities had more contracting options available than they had in 2008. As a result, the jail planning process was ended in 2010. However, some funds still remained in the Municipal Jail Subfund. These funds are being used to offset the City's costs for jail services.

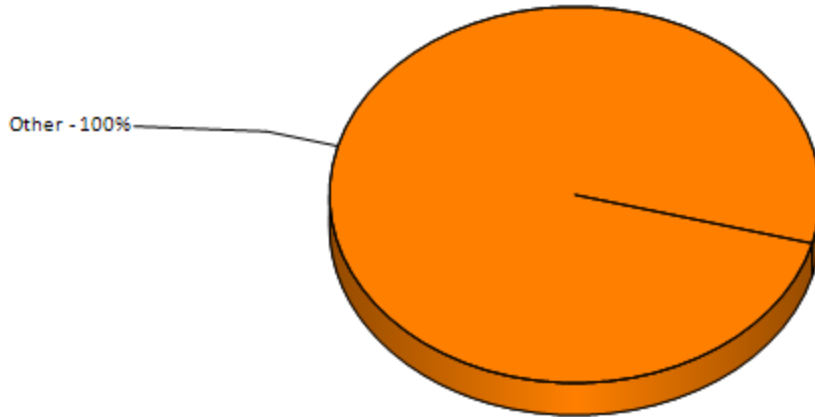
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$1,000,000	\$1,500,000	\$182,175	\$0
<b>Total Operations</b>	<b>\$1,000,000</b>	<b>\$1,500,000</b>	<b>\$182,175</b>	<b>\$0</b>
<b>Total Appropriations</b>	<b>\$1,000,000</b>	<b>\$1,500,000</b>	<b>\$182,175</b>	<b>\$0</b>
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.

# Municipal Jail Subfund

## 2015 Proposed Budget - Expenditure by Category



### **Budget Overview**

As part of the 2002 Interlocal Agreement (ILA) for Jail Services between King County and the cities in King County, King County agreed to turn over property to the cities that it had originally purchased for an Eastside Justice Center. This property was then sold in 2009 and the proceeds were allocated among all 39 cities in King County. Per the terms of the ILA, the cities could only use the funds to build or contract for additional jail capacity or for alternatives to jail. The funds could not be used to pay for a city's jail contract costs with King County as the intent was to use the funds to create jail capacity that was in addition to that at King County. Seattle's share of the proceeds was \$4.7 million and was placed into the Municipal Jail Subfund. The funds were initially used to pay for costs associated with jail planning. Due to the new agreement for jail services with King County, the jail planning project ended in 2010. Approximately \$182,000 of Seattle's share of the proceeds remain. The 2015-16 Proposed Budget uses these remaining proceeds to offset the General Fund costs associated with the City's contracts for jail services.

# Municipal Jail Subfund

## Incremental Budget Changes

### Municipal Jail Subfund

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 1,500,000</b>	<b>0.00</b>	<b>\$ 1,500,000</b>	<b>0.00</b>
<b>Proposed Technical Changes</b>				
Technical Change	-\$ 1,317,825	0.00	-\$ 1,500,000	0.00
<b>Total Incremental Changes</b>	<b>-\$ 1,317,825</b>	<b>0.00</b>	<b>-\$ 1,500,000</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 182,175</b>	<b>0.00</b>	<b>\$ 0</b>	<b>0.00</b>

## Descriptions of Incremental Budget Changes

### Proposed Technical Changes

#### Technical Change - (\$1,317,825)

This change is to align the expenditure with the amount of fund balance left in the municipal jail fund.

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Municipal Jail Bond Proceeds Budget Control</b>					
Future Bond Proceeds		1,000,000	1,500,000	182,175	0
<b>Total</b>	<b>MUNIJAIL-BCL</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>182,175</b>	<b>0</b>
<b>Department Total</b>		<b>1,000,000</b>	<b>1,500,000</b>	<b>182,175</b>	<b>0</b>
<b>Department Full-time Equivalents Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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.

# Municipal Jail Subfund

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

### Municipal Jail Bond Proceeds Budget Control Level

The purpose of the Municipal Jail Bond Proceeds Budget Control Level is to pay costs of contracting for jail capacity from jurisdictions other than King County.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Future Bond Proceeds	1,000,000	1,500,000	182,175	0
<b>Total</b>	<b>1,000,000</b>	<b>1,500,000</b>	<b>182,175</b>	<b>0</b>

*The following information summarizes the programs in Municipal Jail Bond Proceeds Budget Control Level:*

#### Future Bond Proceeds Program

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Future Bond Proceeds	1,000,000	1,500,000	182,175	0

### Municipal Jail Fund Table

#### Municipal Jail Sub fund

	2013	2014	2014	2015	2016
	<b>Actuals</b>	<b>Adopted</b>	<b>Revised</b>	<b>Proposed</b>	<b>Proposed</b>
<b>Beginning Fund Balance</b>	<b>2,672,280</b>	<b>1,629,401</b>	<b>1,682,175</b>	<b>182,175</b>	<b>0</b>
Accounting and Technical Adjustments	9,895	0	0	0	0
Less: Actual and Budgeted Expenditures	1,000,000	1,500,000	1,500,000	182,175	0
<b>Ending Fund Balance</b>	<b>1,682,175</b>	<b>129,401</b>	<b>182,175</b>	<b>0</b>	<b>0</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,682,175</b>	<b>129,401</b>	<b>182,175</b>	<b>0</b>	<b>0</b>



# Seattle Police Department

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Kathleen O'Toole, Chief of Police

(206) 684-5577

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

## Department Overview

The Seattle Police Department (SPD) prevents crime, enforces laws, and enhances public safety by delivering respectful, professional, and dependable police services. SPD divides operations into five geographical areas called precincts. These precincts define East, West, North, South, and Southwest patrol areas, with a police station in each area. The department's organizational model places neighborhood-based emergency response and order-maintenance services at its core, allowing SPD the greatest flexibility in managing public safety. Under this model, neighborhood-based personnel in each precinct assume responsibility for public safety management, primary crime prevention, and law enforcement. Precinct-based detectives investigate property crimes and crimes involving juveniles, whereas detectives in centralized units located at SPD headquarters downtown and elsewhere conduct follow-up investigations into other types of crimes. SPD also has citywide responsibility for enhancing the City's capacity to plan for, respond to, recover from, and reduce the impacts of a wide range of emergencies and disasters, under the auspices of the Office of Emergency Management. Other parts of the department function to train, equip, and provide policy guidance, human resources, communications, and technology support to those delivering direct services to the public.

Newly-appointed Police Chief Kathleen O'Toole has adopted a set of priorities that will guide the department as it implements the 2012 Settlement Agreement and tailors the services that it provides to the people of Seattle:

1. **Restore Public Trust** - Implement the [Settlement Agreement](#) with the United States Department of Justice (DOJ) in an expeditious manner, connect SPD leadership with the community and increase SPD officer presence, ensuring that citizens feel safe in their neighborhoods and the downtown core.
2. **Restore SPD Pride and Professionalism** - Initiate a robust leadership development program to train the future leaders of SPD, create an advisory team to ensure that the Chief receives input from community leaders and change the public face of the department by issuing updated and modern uniforms and equipment/vehicles.
3. **Address Crime and Quality of Life Issues: Seattle is a city of neighborhoods** - Create micro-community policing plans for neighborhoods in Seattle; enhance partnerships with businesses and civic organizations like the downtown association; and build relationships with academic institutions that can assist SPD in developing innovative policing practices.
4. **Promote Best Business Practices** - Operate the department efficiently and effectively with a renewed focus on data collection and analysis, technology and strategic planning.

The City adopted the [Neighborhood Policing Plan \(NPP\)](#) in 2007 to provide the framework for how SPD deploys patrol staff to meet the City's public safety policy objectives. NPP had three specific goals:

- To respond to high priority calls within every patrol sector, at any time of day or night, on average, within seven minutes or less.
- To allow patrol officers to do more proactive policing - a target of 30% of officer time - to help resolve the underlying conditions that create violations of law and/or public order.

# Seattle Police Department

- To deploy 10 additional "back-up" police vehicles citywide. These cars - two in each precinct - provide better area coverage and improve back-up capability to enhance officer safety.

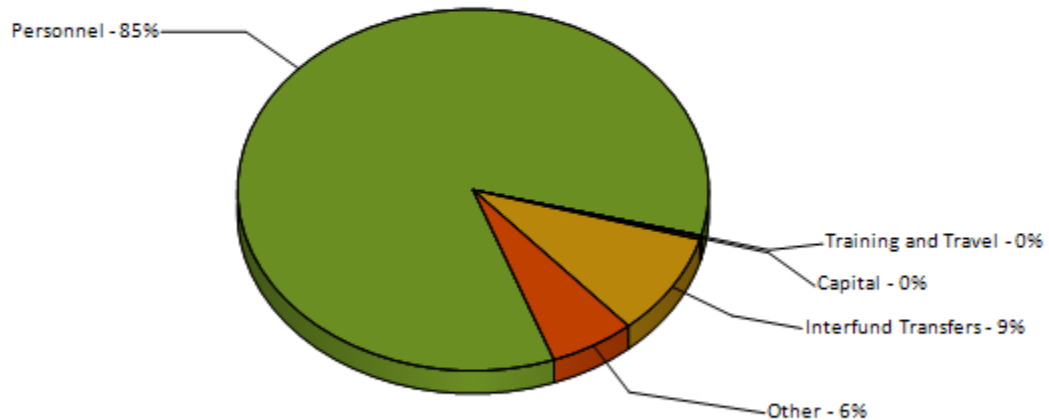
The department is committed to maintaining these goals until the department completes its response to the 2013 Statement of Legislative Intent which requested the department revisit its NPP deployment strategy and adjust for changes since 2007. SPD is actively working on responding to this request and expects to reveal information about deployment strategies for 911 patrol and other police functions over the next 12 months.

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$295,118,827	\$288,667,732	\$293,609,918	\$300,982,970
<b>Total Operations</b>	<b>\$295,118,827</b>	<b>\$288,667,732</b>	<b>\$293,609,918</b>	<b>\$300,982,970</b>
<b>Total Appropriations</b>	<b>\$295,118,827</b>	<b>\$288,667,732</b>	<b>\$293,609,918</b>	<b>\$300,982,970</b>
Full-time Equivalent Total*	1,947.35	1,986.85	2,002.35	2,027.35

\* 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.

## 2015 Proposed Budget - Expenditure by Category



# Seattle Police Department

## Budget Overview

The 2015-2016 Proposed Budget for the Seattle Police Department (SPD) reflects the City's commitment to protecting public safety while reforming SPD. In developing the biennial budget, the Mayor worked closely with SPD to utilize existing resources in a more effective manner, identify new resources required in 2015, and annualize resources provided through 2014 legislation. Focus was placed on:

1. Emphasizing community policing as the practice of all officers in the department;
2. Bringing in civilian expertise to improve administrative, information technology, legal and training functions;
3. Organizing existing resources to work most effectively;
4. Achieving the goals of the Department of Justice (DOJ) Settlement Agreement;
5. Providing guidance on police accountability and addressing Office of Professional Accountability needs; and
6. Continuing high priority services for which grant funding has been reduced.

Greater visibility of police officers in Seattle neighborhoods and downtown is a priority for the Mayor and the Chief. Measures that are controlled internally by department leadership are the highest priority for immediate enhancements to patrol staffing because they can achieve the quickest results. Greater visibility should not be delayed awaiting 2015 budget decisions and can be addressed sooner by doing the following:

1. An in-depth analysis of position assignments to support reassignment of officers to the high priority work of patrol; and
2. Development of a patrol strategy with the help of an external review.

In addition to quickly addressing visibility issues, this Administration is focused on establishing a smooth hiring and training timeline for new officers by working with the Public Safety Civil Service Commission, Department of Human Resources, and SPD to improve recruiting, backgrounding, hiring and training practices. In 2015, the department will focus on filling police officer positions that have been added as the City recovered from the economic downturn, yet have remained unfilled due to constraints of the process. The department has also included in its hiring plan a modest increase of officers which are added in the proposed budget or expected to be requested in 2015 by the Chief of Police. The department expects to fill every available academy class in 2015 in order to catch up for prior biennium additions and hire up to nine new officers.

By the end of 2015, the department expects to have 1,313 fully training officers in service, bringing us closer to the pre-recession level high of 1,323 fully trained officers. In 2016, the proposed budget adds new resources for up to 25 new police officers above attrition with the expectation that hiring stabilization and improvements to the system in 2015 will make this goal feasible. With this add, SPD will exceed pre-recession levels, reaching a new department high of 1,336 fully trained officers by the end of 2016.

### **Redefining Police Officers Role in the Community**

SPD's commitment to Constitutional policing will be guided by the systematic use of partnerships and problem-solving techniques to proactively address the immediate conditions that give rise to public safety issues such as crime, social disorder, and fear of crime.

Recognizing that police rarely can solve public safety problems alone, this strategy encourages interactive partnerships with relevant stakeholders to collaboratively solve problems and improve public trust. From the first day on the job, Chief O'Toole has expressed the need for community-specific policing plans that address crime and disorder at a micro-level and encourage open and collaborative relationships between beat officers and their assigned communities to prevent and solve crimes. The department began work on these plans in August and expects that the first round of these micro-community policing plans will be completed by the end of 2014 and regularly updated thereafter. The plans will be one of many steps to connect police officers to their community.

# Seattle Police Department

These plans supplement the larger effort to revise deployment strategies.

With respect to problem-solving techniques, improving the department's data-driven policing practices are key to implementing a well-balanced Community Policing Strategy. Chief O'Toole and her leadership team have emphasized the importance of evidence-based and effective crime fighting by instituting Seattle Compstat - a platform for accurate and timely information sharing, deployment of tactics and strategies, and follow-up and assessment through systematic accountability. This includes biweekly command meetings which translate real-time crime data into deployment decisions to quickly address changing needs of Seattle neighborhoods. In addition to utilizing Compstat, the department will gather additional data from the Fusion Center that can aid in deployment decision making in the near future. In order to identify and implement best policing practices and effectively use this and other technologies, the department will pair with leading practitioners, researchers, and community partners in 2015.

Finally, Chief O'Toole wants all department leaders to take to the streets to stay connected to both communities and the officers they oversee. Beginning in September 2014, all Assistant Chiefs will be scheduled at least one shift per month to walk the streets side-by-side with beat officers, keeping command staff connected to the communities they serve and strengthening officer relationships. This will provide first-hand knowledge on how deployment strategies are working, where data-driven techniques may be missing the mark, and most importantly how communities in Seattle are changing.

## **Utilizing Civilian Management and Technical Expertise**

Chief O'Toole places a high priority on utilizing the best business practices to ensure the department operates efficiently and effectively. The proposed budget provides resources in critical support roles to accomplish this task by:

- Creating an executive-level civilian Chief Operating Officer;
- Adding a civilian Chief Information Officer;
- Funding a Police Counsel for the Chief of Police; and
- Adding a civilian training professional.

Shortly after the appointment of the Chief of Police in June 2014, the department requested the reclassification of a vacant position in order to hire a Chief Operating Officer (COO). This position, which reports to the Chief of Police, works to ensure that the department has the proper strategies, operational controls, administrative procedures, and systems in place to support the mission of the organization. The COO supervises budgeting, accounting and purchasing, personnel and recruitment, crime analysis, public disclosure, fleet and facilities, the 911 center, and information technology. This position will also oversee the Compliance and Professional Standards Bureau. Funding is included to continue this reclassified position in 2015 and beyond.

Another area in which the department seeks to bring in a higher level of civilian expertise is in the Information Technology (IT) Section. This section is responsible for the day-to-day technology needs of the department including but not limited to 911 call answering, dispatch, and GIS tracking; officer and parking enforcement data collection and retention (video, mobile data, radio communication, hand held ticketing, etc.); desktop and wireless services; application development and maintenance; coordination on citywide technology projects; and compliance with federal and state standards for data confidentiality. As the Settlement Agreement calls for improved and increased technology solutions, this section and its leadership will be essential to meeting any and all requirements in a timely manner. The proposed budget adds funding and position authority to hire a Chief Information Officer to provide this leadership in 2015 and beyond. The CIO will be responsible for:

- Evaluating the current technology support, infrastructure, and operations to identify areas of concern or success;
- Cultivating knowledge regarding IT best practices and innovative solutions within both government and industry;

# Seattle Police Department

- Administering policies, procedures, and standards needed to provide flexible and cost-effective IT services; and
- Designing and recommending the appropriate technology solutions to support the policies and directives issued by the department in alignment with the strategic business objectives and compliance with the DOJ Settlement Agreement.

The proposed budget also provides resources for Police Counsel to serve as a key member of the department's Command Staff and counsel the Chief of Police on police procedures and tactics, proposed legislation, and other routine and technical police matters. This position will also assist with developing and implementing strategic goals related to advanced and innovative policing.

To strengthen the department's training program, the proposed budget adds a civilian Academic Curriculum Development Professional to develop and maintain working relationships that will help identify industry standards of training excellence for police. This work will be essential in determining core competencies required for leadership positions within the organization. The Academic Curriculum Development Professional will also participate in the development, revision, and evaluation of new and existing curricula.

The proposed budget makes a technical change to annualize funding for key positions included in 2014 legislation - an Immigrant Outreach Coordinator and a Senior Media Advisor. The Immigrant Outreach Coordinator leads the department's outreach efforts to establish relationships with East African immigrant and refugee communities and builds trust in those communities by including them as policies and programs affecting them are developed. This position will also provide outreach and recruitment advice to Human Resources to strengthen recruitment from all communities.

The Senior Media Advisor, added early in 2014, sets the direction on innovative approaches to improve transparency and increase public engagement for the department. This position serves as the content and media strategist for the department, providing counsel and advice to the Chief of Police and command staff on high-level issues of policy, department messaging, media outreach and public relations. It is responsible for delivering informative and timely information through SPD's blog and social media channels, as well as representing the department directly to the public by crafting responses and talking points.

## **Effectively Utilizing Existing Resources**

The 2015-2016 Proposed Budget reflects several reorganizations requested by the new Chief of Police to align resources with best organizational practices or new reporting structures. The former Deputy Chief of Staff position has been moved into the Chief of Police Budget Control Level (BCL) to provide a single point of accountability for operations and to have continuity of command when the Chief is unavailable. This will enhance the overall operational performance of the Chief's command staff and provide additional leadership over several operational organizations that report to the Chief of Police. This position will oversee the Chief of Operations Program and Compliance and Professional Standards while ensuring that they all have direct access to the Chief as required. Community Outreach and intelligence units will be relocated into the Chief of Police BCL and also be a part of the Deputy Chief's portfolio. Moving intelligence units to under the Chief of Police reflects best practices for police operations in which intel has direct access to the Chief.

The Assistant Chief in Field Support is being moved to the Chief of Police BCL to focus on strategic policing initiatives. Downtown crime and disorder is a key public safety concern. This change will allow the department to focus its operational efforts under one commander, who will engage with community members and stakeholders to create holistic policies that will bridge multiple SPD bureaus. The Assistant Chief will engage with peers in multiple departments including Parks, Planning and Development, Transportation, Human Services, and the King County Sheriff to identify strategies for reducing crime and disorder downtown and in Seattle as a whole.

In addition to an external management and deployment review requested by City Council, the department is currently undertaking an in-depth analysis of position assignments. This analysis will take several months to

# Seattle Police Department

complete but is expected to indicate the need for further transfers from lesser priority to higher priority service areas that could be implemented through the supplemental appropriation process in 2015. The management and deployment review, position analysis and data-driven decision-making will be key to department operations in 2015. The department is undertaking this study under the following guiding principles:

- Maintaining a commitment to constitutional policing and institutionalizing the reforms outlined in the Settlement Agreement;
- Operationalizing community policing through partnerships and problem solving; and
- Supporting Patrol as the backbone of the organization.

## **Achieving Compliance with the DOJ Settlement Agreement**

During 2014, the department completed required policies that were then approved by the United States District Court, prepared training curricula for policy implementation, and began training in those policies with the expectation that most will be completed by the end of 2014. Settlement Agreement achievements to date include:

- Completion of Use of Force, Terry Stop, Volunteer Stop, Bias Free, Crisis Intervention, Early Intervention System, and some Office of Professional Accountability (OPA) related policies;
- Approval of curriculum for Use of Force interim and comprehensive training;
- Approval of the Force Investigation Team training plan;
- Completion of the interim Use of Force Training for all officers;
- Completion of the Crisis Intervention Training for dispatchers; and
- Completion of some required data collection modules and associated training.

By mid-2015, the department expects to complete all policy development and the first rounds of required training. With an eye on improved data collection and analysis, SPD will identify the most effective and efficient technology solutions to ensure proper oversight of operations and staff. It is expected that the Monitor's oversight during this time will shift away from reviewing and approving policies, procedures, and training to auditing implementation of the Settlement Agreement.

The proposed budget makes technical adjustments to better utilize existing resources and provides some new resources to assist the department in achieving compliance with the Settlement Agreement. These changes will:

- Realign existing resources within SPD to reflect the 2014 creation of the Compliance and Professional Standards Bureau, which unites Settlement Agreement Compliance; Audit, Policy, & Research; Force Investigation and Use of Force Review Board; and Education and Training under a single command structure that will internally manage compliance with the Agreement;
- Eliminate the use of acting or on-loan command-level positions by adding a Captain and Lieutenant to oversee the Use of Force Review Board operations;
- Improve precinct watch supervision by funding additional Lieutenants in North and West; and
- Maintain a reserve for anticipated department needs such as the development of a Business Intelligence data system or the need for overtime related to implementation of the Agreement.

SPD expects to address span-of-control issues beyond watch lieutenants in 2015, however, exact needs are unknown at the time of transmitting the Proposed Budget. Therefore, funding has been placed in a Chief of Police Finance General Reserve for this purpose. Additional detail about this reserve can be found in the "Preparing for Change" section below.

## **Holding Police Accountable**

Police accountability is a priority for this administration. Beginning in March 2014, the Mayor's Office and the Mayor's police consultant, Dr. Bernard Melekian, began a review of the police accountability system. In June

# Seattle Police Department

2014, Dr. Melekian issued a report making recommendations to improve the structure and processes that govern the police accountability and disciplinary system. During the same period, the Community Police Commission and OPA auditor issued reports with their recommendations. Dr. Melekian and the Mayor's Office are continuing to work with stakeholders to reconcile these recommendations and transmit a final proposal from the Mayor.

A number of recommendations will require further consideration of budgetary or labor effects. Engagement with involved union representation will affect the final implementation timeline. Therefore, the proposed budget has set aside funding to address the Mayor's final police accountability proposal after it has been issued. This funding is included in the Finance General Reserve for the Chief discussed in the next section.

In addition to planning for reform of the police accountability system, the proposed budget includes funding for key existing operational needs associated with police accountability. These include:

- Funding for civilian Office of Professional Accountability (OPA) complaint intake personnel (pending labor negotiations);
- Funding for a lease in the Pacific Building, a building not owned by the City, to unify OPA staff and increase the public's feeling of its independence from the Police Department;
- Annualized funding for a Force Investigation Team Sergeant added in 2014; and
- Increased overtime funding for flexibility in force investigation staffing.

## **Preparing for Change: Chief of Police Accessible Finance General Reserve**

Early in the proposed budget planning process it was apparent that there are a number of issues that the department will need to address in the next biennium but is unable to identify the exact need at this time. In addition, the Chief may identify critical funding needs from the external management and deployment review.

Some of the items that we expect will need funding but for which details are still unknown are:

- Span of Control: The department will require additional Patrol Sergeants. Details on the number and location of assignments will be unknown until the department completes its deployment model.
- Video Retention and Public Disclosure: Recent court cases and direction from the Monitor have called into question technical capacity for video storage and staffing capacity for public disclosure requests of this video. Discussions with the Law Department, the Monitor, and SPD continue to identify the best path forward.
- Police Accountability: Changes to the police accountability system and items that will require labor bargaining or budget additions are still being determined.
- Crime Prevention and Community Policing Strategies: The new Chief of Police is taking a critical look at how crime prevention services fit into her preferred community policing strategy. Expansion of crime prevention resources to additional neighborhoods may be recommended once this analysis is completed.
- Other Chief of Police Needs: While the Chief was able to identify a number of critical specific additions (COO, CIO, etc.) that are identified in the sections above, a full evaluation of department needs has not been completed during her short time in SPD. Resources are reserved to enable the Chief to complete a critical look at the department to identify outstanding needs to meet her priorities.

A Finance General Reserve has been created to address the above items in the Seattle Police Department.

## **Maintaining Essential Services with Reduced Grant Resources**

The Seattle Police Department utilizes a variety of funding sources each year, including grants, donations, and service contracts, to provide services. The City has maintained three crime prevention coordinator (CPCs) positions since 2010 with DOJ Justice Assistance Grant (JAG) funding. Similarly, SPD has used federal Department of Justice Commercial Sexual Exploitation of Children grants to support a Victim Advocate position. Federal funding for both grant programs will be reduced in 2015. Because of the importance of these positions, the 2015

# Seattle Police Department

Proposed and 2016 Endorsed Budgets provide General Fund support to continue these positions.

In addition, the proposed budget continues funding for maintenance staff and expenses associated with the SPD's Horse Patrol Unit. Private resources will no longer be available to support the ongoing costs of this unit in 2015. Therefore, General Funds are being provided to continue this valuable public safety service.

## Update on Body Mounted Video

In 2014, SPD received resources to manage a pilot program to test the use of body-worn video cameras for police officers. According to the 2013 labor contract with the Seattle Police Officers Guild (SPOG), SPD is allowed to test the cameras on up to 12 officers to gauge the durability, quality, utility, and effectiveness of body cameras in everyday field deployment. The pilot will also allow SPD to test the ability of its systems to store, manage, and retrieve video data, while conforming to the State Privacy Act, State Public Disclosure Laws, and SPOG agreement. If the pilot program is successful, SPD will develop cost estimates for full program implementation in late 2015.

## Incremental Budget Changes

### Seattle Police Department

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 288,667,732</b>	<b>1,986.85</b>	<b>\$ 288,667,732</b>	<b>1,986.85</b>
<b>Baseline Changes</b>				
Salary, Benefits and Other Technical Adjustments	\$ 4,330,502	0.00	\$ 4,399,315	0.00
Adjustment for One-time Adds or Reductions	-\$ 3,125,936	0.00	-\$ 3,411,099	0.00
Citywide Adjustments for Standard Cost Changes and Positions Reconciliation	\$ 1,039,124	12.50	\$ 1,609,181	12.50
<b>Proposed Changes</b>				
Resume Police Force Expansion in 2016	\$ 0	0.00	\$ 2,787,745	25.00
Increase Civilian Technical and Operational Oversight	\$ 625,648	2.00	\$ 615,648	2.00
Utilizing Existing Resources More Effectively	\$ 0	0.00	\$ 0	0.00
Strengthen Use of Force Review Board Oversight	\$ 231,372	2.00	\$ 300,960	2.00
Address Span of Control Inequities Among Watch Commanders	\$ 239,694	0.00	\$ 127,494	0.00
Address Office of Professional Accountability Needs	\$ 567,428	0.00	\$ 656,222	0.00
Continue Specialty Functions with Reduced or Eliminated Grant Funding	\$ 334,807	0.00	\$ 334,807	0.00
<b>Proposed Technical Changes</b>				
Incorporate 2014 Legislation Changes into Base	\$ 653,113	1.00	\$ 653,113	1.00
Citywide Training and Travel Reallocation	-\$ 32,214	0.00	-\$ 32,214	0.00



# Seattle Police Department

Technical Adjustments	-\$ 792,761	-2.00	-\$ 789,923	-2.00
Final Citywide Adjustments for Standard Cost Changes	\$ 871,409	0.00	\$ 5,063,989	0.00
<b>Total Incremental Changes</b>	<b>\$ 4,942,186</b>	<b>15.50</b>	<b>\$ 12,315,238</b>	<b>40.50</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 293,609,918</b>	<b>2,002.35</b>	<b>\$ 300,982,970</b>	<b>2,027.35</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Salary, Benefits and Other Technical Adjustments - \$4,330,502**

Baseline changes in salary and benefit accounts capture 2014 cost of living adjustments; longevity and salary step adjustments; sworn turnover savings adjustments; and annualized costs for partial year officers and expenses added in the 2014 Adopted Budget. This adjustment also includes other technical adjustments that reflect the 2014 Budget Corrections Ordinance, correct small technical errors, or capture other department requested net zero adjustments.

#### **Adjustment for One-time Adds or Reductions - (\$3,125,936)**

This item includes budget reductions to the 2015-2016 biennium for one-time salaries, equipment or expenses added in the 2014 Adopted Budget. It also includes adjustments that add back funding to the SPD base for one-time budget reductions taken in 2014.

#### **Citywide Adjustments for Standard Cost Changes and Positions Reconciliation - \$1,039,124/12.50 FTE**

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to 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. This adjustment also includes technical position adds due to legislation in 2012 and 2013. These are not new position adds in 2015 and 2016. This add is intended to align the budget book position totals with department personnel data.

### Proposed Changes

#### **Resume Police Force Expansion in 2016**

The proposed budget includes funding and authority to grow the force by 25 new officers above attrition by the end of 2016. This add assumes that the department will focus hiring efforts in 2015 on catching up for large position adds in the last biennium and hire for modest supervisory sworn adds. The Executive will use this time to examine how recruiting, hiring, and training practices can be more effective. The department will resume a steady growth hiring plan in 2016 with emphasis placed on growing the department above attrition over the course of the year.

# Seattle Police Department

## **Increase Civilian Technical and Operational Oversight - \$625,648/2.00 FTE**

SPD has increased civilian technical and operational oversight under the guidance of the new Chief of Police. The 2015-2016 Proposed Budget includes funding and position authority (if required) for:

- A Chief Operating Officer (COO) that will oversee civilian staffed functions such as Compliance and Professional Standards, Human Resources, Fiscal, Budget, Fleets, Communications, and Information Technology;
- A Chief Information Officer who reports to the COO to coordinate department Information Technology initiatives, including those associated with the DOJ Settlement Agreement;
- Counsel to the Chief of Police to provide advice on issues affecting the department; and
- An Academic Curriculum Professional who will develop curricula that utilizes cutting-edge, adult-learning based educational techniques and strategies for continuous professional and leadership development of SPD employees.

## **Utilizing Existing Resources More Effectively**

The proposed budget reflects some organizational changes requested by the Chief of Police after an initial review of the department. These changes are net zero in nature but in some cases move an entire function to a different department Budget Control Level (BCL). Changes included in this adjustment are:

- Placing the Deputy Chief position in the Chief of Police BCL;
- Moving criminal intelligence and community outreach units so that they have direct access to the Chief of Police; and,
- Utilizing an Assistant Chief to provide strategic policing oversight.

## **Strengthen Use of Force Review Board Oversight - \$231,372/2.00 FTE**

In 2014, the department used temporary on-loan or acting positions to provide the oversight structure for the newly formed Use of Force Review Board. This structure, which was overseen by a Captain and Lieutenant, has proven successful in implementing the policies and procedures as agreed with the DOJ and Monitor. This adjustment adds resources to make this structure permanent.

## **Address Span of Control Inequities Among Watch Commanders - \$239,694**

This adjustment adds incremental funding and vehicles for the reclassification of three positions to Watch Lieutenants to the North and West Precincts. Three watches in these two precincts have more than 50 officers and up to 10 sergeants on shift per one watch commander, nearly double the number in other precincts. Providing an additional supervisor for these shifts will help the Department maintain effective oversight of staff.

## **Address Office of Professional Accountability Needs - \$567,428**

The Office of Professional Accountability (OPA) requested a new position to handle OPA investigation intake because there is a need to discontinue the practice of assigning a sergeant on temporary duty to perform this ongoing work. The Executive believes that this intake work could be performed by a civilian position (classification to be determined). As such, the OPA budget is increased to provide funding for a new position pending negotiation with the Seattle Police Officers Guild. OPA will request position authority when negotiations are complete and the final classification is determined. This adjustment also includes annualized funding for OPA items approved in 2014 - one Sergeant and overtime for force investigation roll-outs and the lease costs for new space in the Pacific Building.

# Seattle Police Department

## **Continue Specialty Functions with Reduced or Eliminated Grant Funding - \$334,807**

The proposed budget provides General Fund resources to continue three Crime Prevention Coordinator positions and one high risk population Victim Advocate due to reduced or discontinued grant funding. It also provides funding for the Horse Patrol Unit's maintenance staff and expenses, as private funding for these items is expected to be eliminated in 2015.

## **Proposed Technical Changes**

### **Incorporate 2014 Legislation Changes into Base - \$653,113/1.00 FTE**

This adjustment reflects funding of ongoing needs as a result of legislation which amended the 2014 Adopted Budget. Legislation may be developed by the Executive, City Council or Law and adopted by the City Council during the fiscal year to provide for unforeseen changes in circumstance, new funding opportunities or new policy priorities. Included in this change are the ongoing costs associated with an Immigrant Outreach position, Senior Media Advisor, Video Specialists and administrative staff for Compliance and Professional Standards. This adjustment also adds position authority for one emergency position that received funding through legislation in 2014.

### **Citywide Training and Travel Reallocation - (\$32,214)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### **Technical Adjustments - (\$792,761)/(2.00) FTE**

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, technical movement of discipline-related positions and funding to the Law Department to ensure confidentiality protection, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

### **Final Citywide Adjustments for Standard Cost Changes - \$871,409**

Citywide technical adjustments made in the "Proposed Phase" reflect changes due to inflation, central cost allocation, retirement, healthcare, workers' compensation, judgment and claims, and unemployment costs. These adjustments reflect updates to preliminary cost assumptions established in the "Baseline Phase." Please note that 2016 reflects two years of inflation and rate adjustments and removal of a 2015 rate reduction for judgment and claims resulting in a significantly higher budget change as compared to 2015.

# Seattle Police Department

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Chief of Police Budget Control Level	P1000	15,951,425	6,672,677	8,307,336	8,199,459
Chief Operating Officer Budget Control Level	P1600	26,399,923	24,964,987	25,025,447	27,165,612
Compliance and Professional Standards Bureau Budget Control Level	P2000	0	14,022,294	13,486,861	14,822,822
Criminal Investigations Administration Budget Control Level	P7000	8,034,484	8,377,044	8,764,894	8,882,877
East Precinct Budget Control Level	P6600	24,216,872	24,841,322	25,217,646	25,343,310
Field Support Administration Budget Control Level	P8000	42,040,481	31,920,653	34,525,292	36,162,213
Narcotics Investigations Budget Control Level	P7700	4,993,097	5,009,513	5,027,775	5,091,515
North Precinct Patrol Budget Control Level	P6200	32,721,999	33,628,071	34,495,657	34,649,765
Office of Professional Accountability Budget Control Level	P1300	1,992,496	2,072,781	2,575,739	2,655,708
Patrol Operations Budget Control Level	P1800	2,266,754	3,307,208	1,640,337	2,524,140
Patrol Operations Administration Budget Control Level	P6000	1,402,438	0	0	0
South Precinct Patrol Budget Control Level	P6500	17,659,154	18,100,203	18,400,280	18,406,460
Southwest Precinct Patrol Budget Control Level	P6700	16,017,282	16,369,842	16,753,917	16,747,158
Special Investigations Budget Control Level	P7800	4,723,389	4,656,355	4,718,958	4,773,121
Special Operations Budget Control Level	P3400	51,815,164	48,682,463	47,777,048	48,290,427
Special Victims Budget Control Level	P7900	6,423,253	6,701,853	6,741,067	6,829,884
Violent Crimes Investigations Budget Control Level	P7100	8,215,791	7,952,269	7,956,781	8,032,303
West Precinct Patrol Budget Control Level	P6100	30,244,824	31,388,197	32,194,883	32,406,196
<b>Department Total</b>		<b>295,118,827</b>	<b>288,667,732</b>	<b>293,609,918</b>	<b>300,982,970</b>

# Seattle Police Department

Department Full-time Equivalents Total\*                      1,947.35                      1,986.85                      2,002.35                      2,027.35

\* 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

### Chief of Police Budget Control Level

The purpose of the Chief of Police Budget Control Level is to lead and direct department employees and to provide policy guidance and oversee relationships with the community, with the goal that the department provides the City with professional, dependable, and respectful public safety services.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
Chief of Police	15,951,425	6,672,677	8,307,336	8,199,459
<b>Total</b>	<b>15,951,425</b>	<b>6,672,677</b>	<b>8,307,336</b>	<b>8,199,459</b>
Full-time Equivalents Total*	44.00	44.50	70.00	70.00

\* 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.

### Chief Operating Officer Budget Control Level

The purpose of the Chief Operating Officer Budget Control Level (BCL) is to oversee the organizational support as well as financial and policy functions of the Department. It includes the Finance & Planning unit, Grants & Contract unit, and Administrative Services Program, which includes the Records and Files, Data Center, Fleets, and Public Request Programs. The Chief Operating Officer will also oversee the Field Support Program and Compliance and Professional Standards Bureau. These units include the Strategic Deployment unit, Communication Program, Information Technology Program, Human Resources Program, Audit and Policy units, Training and Education Program, the Force Investigation Team, and the Use of Force Review Board.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
Deputy Chief of Staff	26,399,923	24,964,987	25,025,447	27,165,612
<b>Total</b>	<b>26,399,923</b>	<b>24,964,987</b>	<b>25,025,447</b>	<b>27,165,612</b>
Full-time Equivalents Total*	112.60	103.60	108.60	108.60

\* 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.

# Seattle Police Department

## Compliance and Professional Standards Bureau Budget Control Level

The purpose of the Compliance and Professional Standards Bureau Budget Control Level is to develop Police Department policies and procedures, undertake departmental program audits, research police issues, implement strategic initiatives, develop training programs and train sworn staff in Advanced Training topics. It also houses the Department's Force Investigation Team and Use of Force Review Board that investigate and review use of force issues. While under the court mandated Settlement Agreement and Memorandum of Understanding with the United States Department of Justice (DOJ), the Bureau is responsible for communication with the Monitoring Team and the Law Department concerning Department compliance with the expectations and requirements of the agreements. After the DOJ requirements are completed, the purpose of this BCL will continue to include oversight of development of related rules and monitoring their implementation.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Professional Standards	0	14,022,294	13,486,861	14,822,822
<b>Total</b>	<b>0</b>	<b>14,022,294</b>	<b>13,486,861</b>	<b>14,822,822</b>
Full-time Equivalents Total*	0.00	103.00	104.00	104.00

\* 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.

## Criminal Investigations Administration Budget Control Level

The purpose of the Criminal Investigations Administration Budget Control Level is to direct and support the work of employees in the Criminal Investigations Bureau by providing oversight and policy guidance, and technical support. The program includes the Internet Crimes against Children, Human Trafficking section, and the Crime Gun Initiative analyst.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Criminal Investigations Administration	8,034,484	8,377,044	8,764,894	8,882,877
<b>Total</b>	<b>8,034,484</b>	<b>8,377,044</b>	<b>8,764,894</b>	<b>8,882,877</b>
Full-time Equivalents Total*	71.50	72.50	74.50	74.50

\* 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.

# Seattle Police Department

## East Precinct Budget Control Level

The purpose of the East Precinct Budget Control Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the East Precinct, to promote safety in their homes, schools, businesses, and the community at large.

<b>Program Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
East Precinct	24,216,872	24,841,322	25,217,646	25,343,310
<b>Total</b>	<b>24,216,872</b>	<b>24,841,322</b>	<b>25,217,646</b>	<b>25,343,310</b>
Full-time Equivalents Total*	188.00	188.00	188.00	188.00

\* 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.

## Field Support Administration Budget Control Level

The purpose of the Field Support Administration Budget Control Level is to provide policy direction and guidance to the employees and programs in the Department. The Field Support Administration Budget Control Level now includes the Communications, Information Technology, and Human Resources Programs; which were separate Budget Control Levels in prior budgets. This BCL is functionally organized under the Chief Operating Officer BCL.

<b>Program Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Field Support Administration	42,040,481	31,920,653	34,525,292	36,162,213
<b>Total</b>	<b>42,040,481</b>	<b>31,920,653</b>	<b>34,525,292</b>	<b>36,162,213</b>
Full-time Equivalents Total*	277.25	212.25	221.25	246.25

\* 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.

## Narcotics Investigations Budget Control Level

The purpose of the Narcotics Investigations Budget Control Level is to apply a broad range of professional investigative skills to interdict narcotics activities affecting the community and region to hold offenders involved in these activities accountable and to promote public safety.

<b>Program Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Narcotics Investigations	4,993,097	5,009,513	5,027,775	5,091,515
<b>Total</b>	<b>4,993,097</b>	<b>5,009,513</b>	<b>5,027,775</b>	<b>5,091,515</b>
Full-time Equivalents Total*	33.00	32.00	32.00	32.00

\* 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.

# Seattle Police Department

## North Precinct Patrol Budget Control Level

The purpose of the North Precinct Patrol Budget Control Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the North Precinct, to promote safety in their homes, schools, businesses, and the community at large.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
North Precinct Patrol	32,721,999	33,628,071	34,495,657	34,649,765
<b>Total</b>	<b>32,721,999</b>	<b>33,628,071</b>	<b>34,495,657</b>	<b>34,649,765</b>
Full-time Equivalents Total*	254.00	254.00	254.00	254.00

\* 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.

## Office of Professional Accountability Budget Control Level

The purpose of the Office of Professional Accountability Budget Control Level is to help to ensure complaints involving department employees are handled in a thorough, professional, and expeditious manner, to retain the trust and confidence of employees and the public.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Office of Professional Accountability	1,992,496	2,072,781	2,575,739	2,655,708
<b>Total</b>	<b>1,992,496</b>	<b>2,072,781</b>	<b>2,575,739</b>	<b>2,655,708</b>
Full-time Equivalents Total*	13.00	13.00	13.00	13.00

\* 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.

## Patrol Operations Budget Control Level

The purpose of the Patrol Operations Budget Control Level is to oversee the operational functions of the Department with the goal that the public receives public safety services that are dependable, professional, and respectful. The Patrol Operations Budget Control Level oversees the five Precincts and associated personnel.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Deputy Chief Operations	2,266,754	3,307,208	1,640,337	2,524,140
<b>Total</b>	<b>2,266,754</b>	<b>3,307,208</b>	<b>1,640,337</b>	<b>2,524,140</b>
Full-time Equivalents Total*	14.00	26.00	16.00	16.00

\* 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.



# Seattle Police Department

## Patrol Operations Administration Budget Control Level

The purpose of the Patrol Operations Administration Budget Control Level was to provide oversight and direction to Patrol Operations, including the Department's five precincts, with the goal of ensuring that personnel are properly trained, supervised, and equipped to perform their jobs effectively. In 2014, this Budget Control Level was moved to other Budget Control Levels to better align with Department goals and supervision.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Patrol Operations Administration	1,402,438	0	0	0
<b>Total</b>	<b>1,402,438</b>	<b>0</b>	<b>0</b>	<b>0</b>
Full-time Equivalents Total*	9.00	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.

## South Precinct Patrol Budget Control Level

The purpose of the South Precinct Patrol Budget Control Level is to provide the full range of public safety and order maintenance services with the goal of keeping residents of, and visitors to, the South Precinct, safe in their homes, schools, businesses, and the community at large.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
South Precinct Patrol	17,659,154	18,100,203	18,400,280	18,406,460
<b>Total</b>	<b>17,659,154</b>	<b>18,100,203</b>	<b>18,400,280</b>	<b>18,406,460</b>
Full-time Equivalents Total*	137.00	138.00	138.00	138.00

\* 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.

## Southwest Precinct Patrol Budget Control Level

The purpose of the Southwest Precinct Patrol Budget Control Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the Southwest Precinct, to promote safety in their homes, schools, businesses, and the community at large.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Southwest Precinct Patrol	16,017,282	16,369,842	16,753,917	16,747,158
<b>Total</b>	<b>16,017,282</b>	<b>16,369,842</b>	<b>16,753,917</b>	<b>16,747,158</b>
Full-time Equivalents Total*	126.00	127.00	127.00	127.00

\* 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.

# Seattle Police Department

## Special Investigations Budget Control Level

The purpose of the Special Investigations Budget Control Level is to apply a broad range of professional investigative and analytical skills toward investigating and interdicting vehicle theft, fraud, forgery, and financial exploitation cases; vice crimes and organized crime activities in the community; and toward identifying and describing crime patterns and trends with the goals of holding offenders involved in these activities accountable and to promote public safety.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Special Investigations	4,723,389	4,656,355	4,718,958	4,773,121
<b>Total</b>	<b>4,723,389</b>	<b>4,656,355</b>	<b>4,718,958</b>	<b>4,773,121</b>
Full-time Equivalents Total*	31.00	31.00	31.00	31.00

\* 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.

## Special Operations Budget Control Level

The purpose of the Special Operations Budget Control Level is to deploy specialized response units in emergencies and disasters. The Bureau provides crowd control, special event, search, hostage, crisis, and marine-related support to monitor and protect critical infrastructure to protect lives and property, aid the work of uniformed officers and detectives, and promote the safety of the public.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Special Operations	51,815,164	48,682,463	47,777,048	48,290,427
<b>Total</b>	<b>51,815,164</b>	<b>48,682,463</b>	<b>47,777,048</b>	<b>48,290,427</b>
Full-time Equivalents Total*	302.00	304.00	287.00	287.00

\* 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.

## Special Victims Budget Control Level

The purpose of the Special Victims Budget Control Level is to apply a broad range of professional investigative skills to cases involving family violence, sexual assault, child, and elder abuse, and custodial interference with the goals of holding offenders accountable, preventing additional harm to victims, and promoting public safety.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Special Victims	6,423,253	6,701,853	6,741,067	6,829,884
<b>Total</b>	<b>6,423,253</b>	<b>6,701,853</b>	<b>6,741,067</b>	<b>6,829,884</b>
Full-time Equivalents Total*	52.00	52.00	52.00	52.00

\* 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.

# Seattle Police Department

## Violent Crimes Investigations Budget Control Level

The purpose of the Violent Crimes Investigations Budget Control Level is to apply a broad range of professional investigative skills and crime scene investigation techniques to homicide, assault, robbery, bias crimes, missing persons, extortion, threat and harassment, and gang-related cases, in order to hold offenders accountable, help prevent further harm to victims, and promote public safety.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Violent Crimes Investigations	8,215,791	7,952,269	7,956,781	8,032,303
<b>Total</b>	<b>8,215,791</b>	<b>7,952,269</b>	<b>7,956,781</b>	<b>8,032,303</b>
Full-time Equivalents Total*	52.00	52.00	52.00	52.00

*\* 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.*

## West Precinct Patrol Budget Control Level

The purpose of the West Precinct Patrol Budget Control Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the West Precinct, to promote safety in their homes, schools, businesses, and the community at large.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
West Precinct Patrol	30,244,824	31,388,197	32,194,883	32,406,196
<b>Total</b>	<b>30,244,824</b>	<b>31,388,197</b>	<b>32,194,883</b>	<b>32,406,196</b>
Full-time Equivalents Total*	231.00	234.00	234.00	234.00

*\* 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.*

# Seattle Police Department

# Police Relief and Pension

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Dan Oliver, Executive Secretary

(206) 386-1286

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

## Department Overview

The Police Relief and Pension Fund (PPEN) provides pension and medical benefit services to eligible active and retired police officers and their beneficiaries. While the City pays into benefit funds for all Seattle police officers, PPEN covers only police officers who were hired before October 1, 1977 and therefore is a closed plan. Retiree benefits for police officers hired more recently are primarily covered through a separate state-managed plan.

The management of police benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into PPEN to provide for police officer retiree benefits. In March 1970, the State of Washington took over the provision of certain police pensions through Revised Code of Washington (RCW) Section 41.26, the Law Enforcement Officers and Fire Fighters (LEOFF) Act Plan I. Seattle police officers hired between March 1970 and October 1977 enrolled in LEOFF I, but also received additional benefit coverage through PPEN. As a result, this group of police officers receives retiree benefits primarily from state's LEOFF I plan, but also any earned increment from the City's PPEN that exceeds LEOFF I coverage. Both PPEN and LEOFF I closed to new enrollees in October 1977. Police officers hired after that date enroll in the state's LEOFF II plan and do not receive benefits from PPEN.

The Seattle Police Pension Board is a seven-member quasi-judicial body chaired by the Mayor or his/her designee, which formulates policy, rules on disability applications, and provides oversight of the Police Pension Fund. Three staff employees of the Board handle all of its operational functions. Staff positions associated with Police Relief and Pension are reflected in the City's position list.

The projections of annual pension and medical benefits, which comprise about 97 percent of the total annual PPEN budget, are based on the forecasts of an independent actuary. The City's General Subfund provides funding for nearly all of PPEN's annual budget that supports the Police Relief and Pension Fund obligations. The Police Pension Fund also has a statutory funding source from Police Auction proceeds which contribute a small amount towards the annual budget.

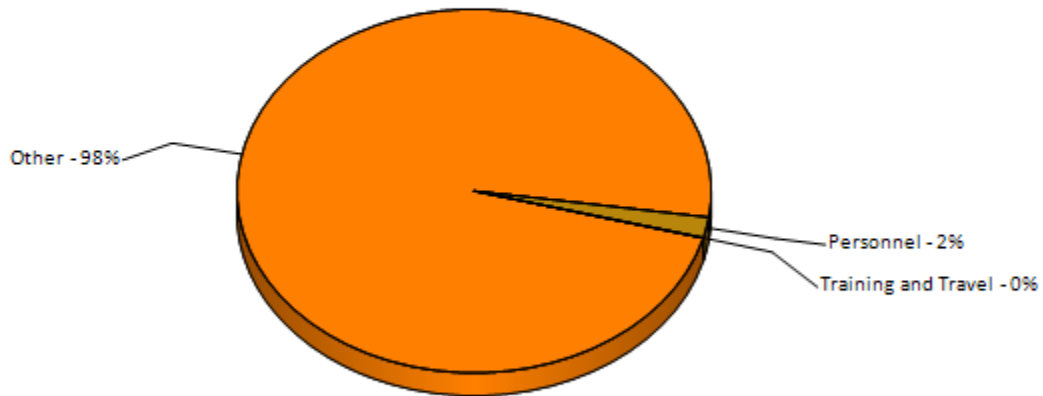
# Police Relief and Pension

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$605,758	\$117,111	\$117,000	\$117,000
General Fund Support	\$20,411,008	\$20,716,054	\$20,396,500	\$20,287,210
<b>Total Operations</b>	<b>\$21,016,766</b>	<b>\$20,833,165</b>	<b>\$20,513,500</b>	<b>\$20,404,210</b>
<b>Total Appropriations</b>	<b>\$21,016,766</b>	<b>\$20,833,165</b>	<b>\$20,513,500</b>	<b>\$20,404,210</b>
Full-time Equivalent Total*	3.00	3.00	3.00	3.00

\* 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.

## 2015 Proposed Budget - Expenditure by Category



# Police Relief and Pension

## Budget Overview

The Police Relief and Pension Fund (PPEN) receives almost all of its revenue from the City's General Fund. PPEN's expenditures, in turn, are devoted to paying legally mandated pension and medical benefits to eligible active and retired police officers and in the case of pension benefits only, to their qualified beneficiaries. Pension costs are driven by locally negotiated labor contracts and offset in part by state LEOFF I entitlement payments.

The 2015-2016 Proposed Budget does not include an increase in pension benefit costs for retirees affected by the Seattle Police Officer's Guild (SPOG), whose contract expires on December 31, 2014, and the Seattle Police Management Association (SPMA), whose contract expired on December 31, 2011. Once negotiations are finalized, those impacts will be incorporated into the PPEN budget to cover any retroactive pension benefit costs due from 2012 and 2013.

In 2013, PPEN spent less than anticipated resulting in \$1.7 million additional ending funding balance. The 2015-2016 Proposed Budgets assumes the Rate Stabilization Reserve reaches \$2.4 at the end of 2014, and the out-year financial plan calls for this reserve to be available to support future benefit cost increases.

## Incremental Budget Changes

### Police Relief and Pension

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 20,833,165</b>	<b>3.00</b>	<b>\$ 20,833,165</b>	<b>3.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 5,787	0.00	\$ 5,787	0.00
<b>Proposed Changes</b>				
Proposed Benefit Obligation Adjustments	-\$ 330,276	0.00	-\$ 441,960	0.00
<b>Proposed Technical Changes</b>				
Final Citywide Adjustments for Standard Cost Changes	\$ 4,824	0.00	\$ 7,218	0.00
<b>Total Incremental Changes</b>	<b>-\$ 319,665</b>	<b>0.00</b>	<b>-\$ 428,955</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 20,513,500</b>	<b>3.00</b>	<b>\$ 20,404,210</b>	<b>3.00</b>

# Police Relief and Pension

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$5,787**

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.

### Proposed Changes

#### **Proposed Benefit Obligation Adjustments - (\$330,276)**

This item decreases the pension benefit obligation paid by the City for SPOG and SPMA members since they are offset by LEOFF payments from the state. The State LEOFF payments typically grow with inflation. This item also increases the death benefit obligations for 2015-2016 to match expected spending levels.

### Proposed Technical Changes

#### **Final Citywide Adjustments for Standard Cost Changes - \$4,824**

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."



# Police Relief and Pension

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Police Relief and Pension Budget Control</b>					
Administration		517,628	568,165	535,500	546,210
Death Benefits		18,012	15,000	18,000	18,000
Medical Benefits		11,971,513	12,750,000	12,750,000	12,850,000
Pension Benefits		8,509,613	7,500,000	7,210,000	6,990,000
<b>Total</b>	<b>RP604</b>	<b>21,016,766</b>	<b>20,833,165</b>	<b>20,513,500</b>	<b>20,404,210</b>
<b>Department Total</b>		<b>21,016,766</b>	<b>20,833,165</b>	<b>20,513,500</b>	<b>20,404,210</b>

<b>Department Full-time Equivalents Total*</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
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\* 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.

## Revenue Overview

### 2015 Estimated Revenues

<b>Summit Code</b>	<b>Source</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
469200	Police Auction Proceeds	175,185	117,111	117,000	117,000
469990	Miscellaneous	430,573	0	0	0
587001	General Subfund	18,987,071	20,716,054	20,396,500	20,287,210
	<b>Total Police Relief and Pension Fund Revenues</b>	<b>19,592,829</b>	<b>20,833,165</b>	<b>20,513,500</b>	<b>20,404,210</b>
<b>Total Revenues</b>		<b>19,592,829</b>	<b>20,833,165</b>	<b>20,513,500</b>	<b>20,404,210</b>
379100	Use of (Contribution to) Fund Balance	1,423,937	0	0	0
	<b>Total Use of (Contribution to) Fund Balance</b>	<b>1,423,937</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>		<b>21,016,766</b>	<b>20,833,165</b>	<b>20,513,500</b>	<b>20,404,210</b>

# Police Relief and Pension

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

### Police Relief and Pension Budget Control Level

The purpose of the Police Relief and Pension Budget Control Level is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration	517,628	568,165	535,500	546,210
Death Benefits	18,012	15,000	18,000	18,000
Medical Benefits	11,971,513	12,750,000	12,750,000	12,850,000
Pension Benefits	8,509,613	7,500,000	7,210,000	6,990,000
<b>Total</b>	<b>21,016,766</b>	<b>20,833,165</b>	<b>20,513,500</b>	<b>20,404,210</b>
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

\* 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.

*The following information summarizes the programs in Police Relief and Pension Budget Control Level:*

#### **Administration Program**

The purpose of the Administration Program is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration	517,628	568,165	535,500	546,210
Full-time Equivalents Total	3.00	3.00	3.00	3.00

#### **Death Benefits Program**

The purpose of the Death Benefits Program is to provide statutory death benefit payments to lawful beneficiaries of eligible former members of the Seattle Police Department.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Death Benefits	18,012	15,000	18,000	18,000

#### **Medical Benefits Program**

The purpose of the Medical Benefits Program is to provide medical benefits for eligible active-duty and retired members of the Seattle Police Department.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Medical Benefits	11,971,513	12,750,000	12,750,000	12,850,000

# Police Relief and Pension

## Pension Benefits Program

The purpose of the Pension Benefits Program is to provide pension benefits for eligible retired members of the Seattle Police Department.

<b>Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Pension Benefits	8,509,613	7,500,000	7,210,000	6,990,000

## Police Pension Fund Table

### Police Relief and Pension Fund (60400)

	<b>2013 Actuals</b>	<b>2014 Adopted</b>	<b>2014 Revised</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Beginning Fund Balance</b>	<b>4,298,266</b>	<b>1,714,200</b>	<b>2,874,329</b>	<b>2,912,494</b>	<b>2,912,494</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	19,592,829	20,833,165	20,833,165	20,513,500	20,404,210
Less: Actual and Budgeted Expenditures	21,016,766	20,833,165	20,795,000	20,513,500	20,404,210
<b>Ending Fund Balance</b>	<b>2,874,329</b>	<b>1,714,200</b>	<b>2,912,494</b>	<b>2,912,494</b>	<b>2,912,494</b>
Contingency Reserve	500,000	500,000	500,000	500,000	500,000
Rate Stabilization Reserve	684,066	1,214,200	2,412,494	2,412,494	2,412,494
<b>Total Reserves</b>	<b>1,184,066</b>	<b>1,714,200</b>	<b>2,912,494</b>	<b>2,912,494</b>	<b>2,912,494</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,690,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Police Relief and Pension

# Seattle City Light

Jorge Carrasco, CEO and General Manager

(206) 684-3000

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

## Department Overview

Seattle City Light (City Light or SCL) was created by the residents of Seattle in 1902 to provide affordable, reliable, and environmentally sound electric power to the City of Seattle and neighboring suburbs. Owned by the community it serves, City Light is a nationally recognized leader in energy efficiency, renewable resource development, and environmental stewardship.

City Light provides electric power to approximately 408,000 residential, business, and industrial customers within a 130 square-mile service area. City Light provides power to the City of Seattle and surrounding jurisdictions, including parts of Shoreline, Burien, Tukwila, SeaTac, Lake Forest Park, Renton, Normandy Park, and areas of unincorporated King County.

City Light owns about 2,000 megawatts of very low-cost, environmentally-responsible, hydroelectric generation capacity. In an average year, City Light meets about 50% of its load with owned hydroelectric generation and obtains the remainder primarily through the Bonneville Power Administration (BPA). City Light is the nation's tenth largest publicly-owned electric utility in terms of customers served.

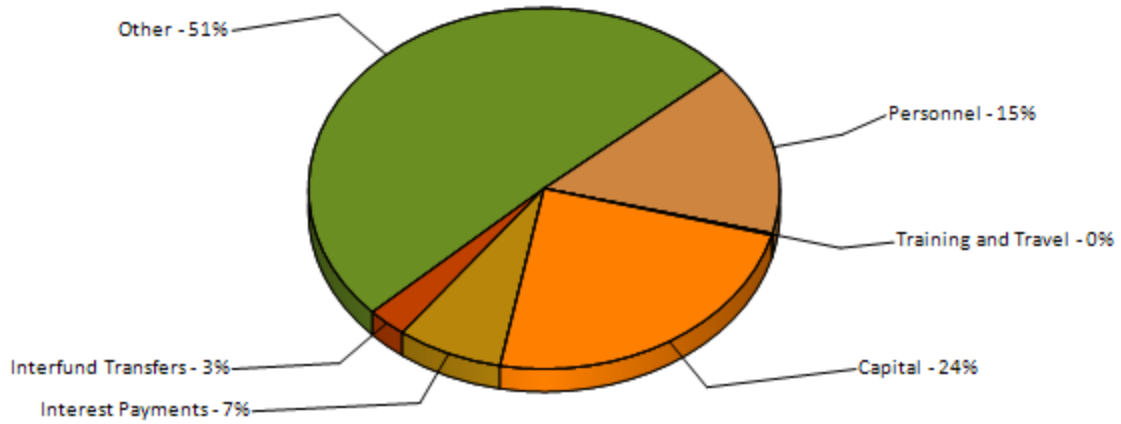
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$947,148,669	\$976,901,496	\$1,000,876,933	\$1,039,209,824
<b>Total Operations</b>	<b>\$947,148,669</b>	<b>\$976,901,496</b>	<b>\$1,000,876,933</b>	<b>\$1,039,209,824</b>
Other funding - Capital	\$284,764,438	\$200,786,691	\$312,835,641	\$346,880,000
<b>Total Appropriations</b>	<b>\$1,231,913,107</b>	<b>\$1,177,688,187</b>	<b>\$1,313,712,574</b>	<b>\$1,386,089,824</b>
Full-time Equivalent Total*	1,830.25	1,835.25	1,861.30	1,861.30

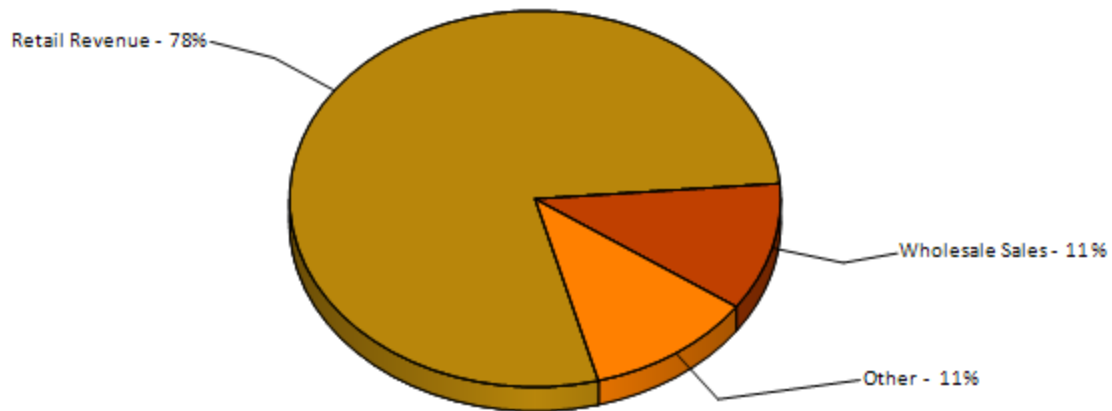
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# Seattle City Light

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category



# Seattle City Light

## Budget Overview

The 2015-2016 Proposed Budget reflects the priorities outlined in the department's recently updated Strategic Plan. In June 2014, the City Council adopted the 2015-2020 Strategic Plan for City Light and endorsed the six-year rate path required to support the Strategic Plan ([Resolution 31529](#)). The plan, along with the six-year rate path which was initially approved in 2013 and updated every two years, is designed to:

- insulate customers from rate volatility and smooth increases over time, so as to create more rate certainty for SCL customers,
- fund critical infrastructure maintenance and repair work needed to ensure reliability, and to invest in new technology.

The adopted rates reflect average system rate increases of 4.2% in 2015 and 4.9% in 2016. The average annual increase for the entire six years is 4.4%, which is a reduction from the previous six-year plan's 4.7% average rate increase.

The City Light Fund is currently stable and strong, as reflected by the 2013 bond rating upgrade. The Rate Stabilization Account is adequately funded, and due to higher than anticipated precipitation this spring, there are no rate surcharges forecast for the 2015-2016 Proposed Budget.

The current rate path provides funding in the 2015-2016 Proposed Budget for several significant capital projects such as the Alaska Way Viaduct and Waterfront, the Denny Way substation, and the implementation of the Advanced Metering Infrastructure initiative (AMI), while also reducing the expected contribution from net wholesale revenues. For more information on City Light's capital program and individual capital projects (including power supply, transmission, distribution, and other projects), please see the 2015-2020 Proposed CIP Budget.

To support the capital program and other eligible SCL costs, the 2015-2016 Proposed Budget anticipates a 2015 bond issue of approximately \$300 million and a 2016 bond issue of approximately \$300 million.

Other key initiatives funded this biennium are in the areas of security and technology. The 2015-2016 Proposed Budget invests in both facility security upgrades (at substations and power-generating facilities), as well as cyber security enhancements for the department's IT systems. Other investments in technology are made through the Enterprise Content Management project, which will increase efficiencies and streamline operations; and the New Customer Information System project, designed to improve customer service, credit and collections, and billing and metering.

In addition to the operational initiatives listed above, the 2015-2016 Proposed Budget includes funding to achieve the Mayor's goal of making Seattle more affordable, and to therefore set a goal of doubling participation in the [Utility Discount Program](#) (UDP) by 2018. Currently, only 14,000 households, out of an estimated 75,000 eligible, are enrolled in the UDP. An interdepartmental team began work in 2014 and has already made progress toward the goal of 28,000 participants as it focuses on reforms and improvements to the program in the areas of customer retention, recruitment/enrollment, and marketing.

# Seattle City Light

## Incremental Budget Changes

### Seattle City Light

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 1,177,688,191</b>	<b>1,835.25</b>	<b>\$ 1,177,688,191</b>	<b>1,835.25</b>
<b>Baseline Changes</b>				
CIP - Strategic Plan Reconciling Adjustments	\$ 100,480,126	0.00	\$ 115,050,866	0.00
Citywide Adjustments for Standard Cost Changes	\$ 8,634,880	0.00	\$ 13,414,706	0.00
Supplemental Budget Changes	\$ 0	18.05	\$ 0	18.05
<b>Proposed Changes</b>				
Business and Technology Planning	\$ 123,000	0.00	\$ 129,534	0.00
Facility Energy Efficiency Upgrades	\$ 120,423	0.00	\$ 498,588	0.00
Substation and Hydro Facility Security Improvements	\$ 5,207,100	0.00	\$ 2,392,900	0.00
Cyber Security Upgrades	\$ 102,000	2.00	\$ 156,000	2.00
Technology Upgrades	\$ 6,726,230	0.00	\$ 7,391,439	0.00
Alaskan Way Viaduct Adjustments	\$ 2,495,805	0.00	\$ 30,170,334	0.00
<b>Proposed Technical Changes</b>				
Technical Adjustments	\$ 8,846,477	6.00	\$ 30,555,885	6.00
Final Citywide Adjustments for Standard Cost Changes	\$ 3,288,342	0.00	\$ 8,641,381	0.00
<b>Total Incremental Changes</b>	<b>\$ 136,024,383</b>	<b>26.05</b>	<b>\$ 208,401,633</b>	<b>26.05</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 1,313,712,574</b>	<b>1,861.30</b>	<b>\$ 1,386,089,824</b>	<b>1,861.30</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **CIP - Strategic Plan Reconciling Adjustments - \$100,480,126**

This adjustment increases CIP appropriation authority to reflect project spending outlined in the Strategic Plan and the 2014-2019 Adopted CIP budget. Examples of projects that have significant increases in 2015-2016 include the Alaskan Way Viaduct, the Denny Substation and the New Customer Information Systems.

#### **Citywide Adjustments for Standard Cost Changes - \$8,634,880**

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to inflation, central cost



# Seattle City Light

allocations, retirement, healthcare, workers' compensation, and unemployment costs. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## **Supplemental Budget Changes/18.05 FTE**

This adjustment reflects changes made through supplemental budget legislation since the last Adopted Budget. Supplemental budget legislation is developed by the Executive and adopted by the City Council four times a year to provide for corrections to the Adopted Budget, unforeseen changes in circumstance, new funding opportunities or new policy priorities. These changes may include additions or reductions in appropriations and FTEs.

## **Proposed Changes**

### **Business and Technology Planning - \$123,000**

This adjustment funds temporary resources to develop a comprehensive blueprint of City Light's current lines of business and technologies. The development of an Enterprise Architecture program will help map and align business and technology needs, and will be used to inform departmentwide decisions and IT purchases.

### **Facility Energy Efficiency Upgrades - \$120,423**

As outlined in the City's Resource Conservation Plan, City facilities must achieve 20% energy savings by 2020. This adjustment funds both a conservation analysis, as well as various improvements to some of City Lights 160-plus facilities. Examples of improvements include upgrades to plumbing, lighting, insulation and electrical systems.

### **Substation and Hydro Facility Security Improvements - \$5,207,100**

The North American Electric Reliability Corporation (NERC), an international regulatory authority that develops and enforces electricity reliability standards, recently revised security standards, and to remain in compliance, upgrades are needed at numerous substations, and at the Cedar Falls and Tolt generating facilities. Improvements include the installation of access card reader-controlled motorized gates, access card reader-controlled pedestrian gates, improved fencing, and adequate camera coverage.

### **Cyber Security Upgrades - \$102,000/2.00 FTE**

This funding provides additional ongoing support to the Cyber Security project that began in 2013 as part of the 2013 Strategic Plan initiative on IT security. The project focuses on updating or replacing information security systems that are at high risk of failure. It will provide enhanced vulnerability and intrusion detection and better response capabilities and procedures.

This adjustment adds the necessary staffing, 2.0 FTEs, to fully implement and sustain the program, along with a small amount of funding for IT equipment. The FTEs will perform a variety of IT security work including conducting risk and threat assessments of critical IT infrastructure and systems; performing vulnerability scans; managing malware incidents; and developing educational materials for users. FTE costs are offset by reductions in term-limited funding.

### **Technology Upgrades - \$6,726,230**

This adjustment includes three technology upgrade projects: Summit Reimplementation, the New Customer Service Information System, and Enterprise Content Management. The Summit Reimplementation project includes \$3.0 million in 2015 to fund backfill costs for staff working to modify side-systems and implement the new software. However, these costs may change, as there are several outstanding decisions to be made regarding

# Seattle City Light

possible paths forward.

The New Customer Service Information System expands the 2013 Customer Information System replacement project, funded 50/50 with SPU, adding \$2.5 million to the 2015 budget. The original project was undertaken because the capabilities of the current systems do not adequately support existing and/or changing business processes. A new suite of Oracle applications will replace the old customer service system, which has been in place since 2000, and will provide more robust technology in the areas of billing and metering, customer service and field work, and finance and collections. The expected go-live date is Oct 2015.

Similarly, the Enterprise Content Management adjustment expands the scope of an earlier document management project, adding \$1.3 million to the 2015 budget. The project provides a more powerful IT solution, and will now also allow for a departmentwide review of current business practices to improve efficiencies. Along with improvements in workflow, retention, and document-sharing, the software allows for the building of City Light's own applications as needs develop.

## **Alaskan Way Viaduct Adjustments - \$2,495,805**

The increase in the Alaskan Way Viaduct (AWV) project cost is primarily associated with utility relocation costs for the Waterfront Seattle Revitalization. This funding was not previously included in the AWV project costs and the total funding associated with recent changes is approximately \$52 million during 2015-2017. City Light has offset this increase cost with reductions in the proposed CIP plan during 2018-2020. These project adjustments make the utility budget consistent with SDOT's cost assumptions on the project.

## **Proposed Technical Changes**

### **Technical Adjustments - \$8,846,477/6.00 FTE**

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

### **Final Citywide Adjustments for Standard Cost Changes - \$3,288,342**

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."

# Seattle City Light

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Capital</b>					
Customer Focused - CIP Budget Control Level	SCL370	81,309,256	42,214,506	91,365,428	105,013,083
Financial Services - CIP Budget Control Level	SCL550	8,130,506	5,848,245	9,375,409	9,742,161
Power Supply & Environmental Affairs - CIP Budget Control Level	SCL250	99,538,623	63,588,127	81,060,225	74,769,483
Transmission and Distribution - CIP Budget Control Level	SCL360	95,786,052	89,135,813	131,034,579	157,355,273
<b>General Expense</b>					
Debt Service Budget Control Level	SCL810	178,896,377	192,033,882	200,478,917	210,793,126
General Expenses Budget Control Level	SCL800	86,991,426	88,093,979	95,354,245	98,312,021
Taxes Budget Control Level	SCL820	78,898,000	87,435,816	90,307,625	93,459,200
<b>Operations and Maintenance</b>					
Compliance and Security Budget Control Level	SCL900	3,014,655	3,414,125	3,623,730	3,672,762
Conservation Resources and Environmental Affairs O&M Budget Control Level	SCL220	94,862,794	61,414,394	61,129,723	62,203,633
Customer Services Budget Control Level	SCL320	27,811,815	28,010,479	29,804,255	30,262,489
Distribution Services Budget Control Level	SCL310	75,131,845	74,119,489	77,538,454	79,537,621
Financial Services - O&M Budget Control Level	SCL500	38,284,019	36,700,561	40,168,027	42,752,733
Human Resources Budget Control Level	SCL400	9,459,317	9,043,468	9,171,102	9,265,883
Office of Superintendent Budget Control Level	SCL100	3,887,932	3,161,305	3,452,807	3,503,629
Power Supply O&M Budget Control Level	SCL210	53,528,118	50,843,630	50,902,787	51,651,886
<b>Power Purchase</b>					
Long-Term Purchased Power Budget Control Level	SCL720	259,259,540	287,056,886	296,476,914	312,449,567
Short-Term Purchased Power Budget Control Level	SCL710	37,122,832	55,573,482	42,468,347	41,345,274
<b>Department Total</b>		<b>1,231,913,107</b>	<b>1,177,688,187</b>	<b>1,313,712,574</b>	<b>1,386,089,824</b>

# Seattle City Light

**Department Full-time Equivalents Total\***                      **1,830.25**                      **1,835.25**                      **1,861.30**                      **1,861.30**

*\* 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.*

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
431010	Operating Grants	3,184,094	1,000,000	1,000,000	0
431200	BPA Payments for Conservation Deferred	3,602,390	4,814,404	0	0
443250	Other O&M Revenue	7,896,740	8,391,596	8,591,990	8,798,677
443250	Revenue From Damage	1,677,257	1,153,844	1,181,399	1,209,818
443345	BPA Credit for South Fork Tolt	3,298,824	3,412,748	3,249,924	3,106,758
443380	Account Change Fees	1,336,482	1,254,456	1,267,001	1,279,671
443380	Construction & Miscellaneous Charges	49,548	1,000	301,000	301,000
443380	Late Payment Fees	3,956,647	5,261,013	5,449,827	5,628,740
443380	Pole Attachments	2,311,254	5,955,867	2,674,867	2,674,867
443380	Property Rentals	2,842,944	2,521,144	2,581,350	2,643,446
443380	Reconnect Charges	1,148,853	1,000,000	1,000,000	1,000,000
443380	Transmission Attach. & Cell Sites	1,391,967	1,549,740	1,549,740	1,549,740
443380	Water Heater & Miscellaneous Rentals	160,352	150,000	150,000	150,000
461100	Federal Subsidies of Interest Payments on Debt	5,159,166	5,165,588	5,051,281	5,051,281
461100	Interest Earnings	4,723,762	5,497,640	7,408,541	8,369,973
461100	Sale of Property, Material & Equip.	2,438,000	19,127,594	19,023,880	1,048,511
462900	North Mountain Substation (Snohomish PUD)	216,099	401,544	412,584	422,349
462900	Transmission Sales	5,140,270	5,420,004	5,599,996	4,000,000
473010	Capital Fees and Grants	498,418	109,887	112,230	114,714
482000	Contributions in Aid of Construction	26,530,368	18,192,404	32,234,759	38,933,543
482000	Suburban Undergrounding	672,709	831,105	873,626	1,079,758
541830	DOIT Rebate for Data Center	0	501,013	0	0
541830	Reimbursement for CCSS - O&M	668,293	2,293,380	1,129,320	1,129,320
541830	Reimbursement for CCSS and NCIS - CIP	2,239,323	7,217,500	10,000,000	10,000,000
	<b>Total Other</b>	<b>81,143,759</b>	<b>101,223,471</b>	<b>110,843,314</b>	<b>98,492,166</b>
443310	Energy Sales to Customers	688,444,211	753,904,086	773,987,679	815,616,756
443310	Seattle Green Power/GreenUp/Community	1,428,701	2,863,034	1,092,949	1,119,609

# Seattle City Light

Solar					
	<b>Total Retail Revenue</b>	<b>689,872,912</b>	<b>756,767,120</b>	<b>775,080,628</b>	<b>816,736,364</b>
443310	Sales from Priest Rapids	5,210,602	5,151,204	5,754,528	5,756,978
443345	Article 49 Sale to Pend Oreille Country	1,688,416	1,808,988	1,854,024	1,897,903
443345	Basis Sales	6,190,306	3,000,000	6,000,000	6,000,000
443345	Other Power Related Services	2,682,252	3,615,804	7,788,093	7,847,898
443345	Surplus Energy Sales	82,628,295	185,049,536	88,545,408	83,202,783
	<b>Total Wholesale Sales</b>	<b>98,399,872</b>	<b>198,625,532</b>	<b>109,942,053</b>	<b>104,705,562</b>
	<b>Total Revenues</b>	<b>869,416,543</b>	<b>1,056,616,122</b>	<b>995,865,995</b>	<b>1,019,934,092</b>
379100	Transfers from Construction Fund	362,496,565	121,072,067	317,846,579	366,155,732
	<b>Total Transfers</b>	<b>362,496,565</b>	<b>121,072,067</b>	<b>317,846,579</b>	<b>366,155,732</b>
	<b>Total Resources</b>	<b>1,231,913,108</b>	<b>1,177,688,189</b>	<b>1,313,712,574</b>	<b>1,386,089,824</b>

# Seattle City Light

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

### **Customer Focused - CIP Budget Control Level**

The purpose of the Customer Focused - CIP Budget Control Level is to provide for the capital costs of customer service connections, meters, and other customer-driven projects, including large inter-agency projects requiring utility services or relocations. This Budget Control Level supports capital projects identified in the department's Capital Improvement Plan.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Customer Focused - CIP	81,309,256	42,214,506	91,365,428	105,013,083
<b>Total</b>	<b>81,309,256</b>	<b>42,214,506</b>	<b>91,365,428</b>	<b>105,013,083</b>
Full-time Equivalents Total*	132.32	132.32	132.32	132.32

\* 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.

### **Financial Services - CIP Budget Control Level**

The purpose of the Financial Services - CIP Budget Control Level is to provide for the capital costs of rehabilitation and replacement of the Utility's financial systems and information technology infrastructure, and the development and implementation of large software applications. This Budget Control Level supports capital projects identified in the department's Capital Improvement Plan.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Financial Services - CIP	8,130,506	5,848,245	9,375,409	9,742,161
<b>Total</b>	<b>8,130,506</b>	<b>5,848,245</b>	<b>9,375,409</b>	<b>9,742,161</b>
Full-time Equivalents Total*	8.71	8.71	10.71	10.71

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# Seattle City Light

## **Power Supply & Environmental Affairs - CIP Budget Control Level**

The purpose of the Power Supply & Environmental Affairs - CIP Budget Control Level is to provide for the capital costs of maintaining the physical generating plant and associated power license and regulatory requirements. This Budget Control Level supports capital projects identified in the department's Capital Improvement Plan.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Power Supply & Environmental Affairs - CIP	99,538,623	63,588,127	81,060,225	74,769,483
<b>Total</b>	<b>99,538,623</b>	<b>63,588,127</b>	<b>81,060,225</b>	<b>74,769,483</b>
Full-time Equivalents Total*	73.26	73.26	73.26	73.26

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## **Transmission and Distribution - CIP Budget Control Level**

The purpose of the Transmission and Distribution - CIP Budget Control Level is to provide for the capital costs of installation, major maintenance, rehabilitation, and replacement of transmission lines, substations, distribution feeders, transformers, and other elements of the Utility's transmission and distribution systems. This Budget Control Level supports capital projects identified in the department's Capital Improvement Plan.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Transmission and Distribution - CIP	95,786,052	89,135,813	131,034,579	157,355,273
<b>Total</b>	<b>95,786,052</b>	<b>89,135,813</b>	<b>131,034,579</b>	<b>157,355,273</b>
Full-time Equivalents Total*	156.06	156.06	156.06	156.06

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## **Debt Service Budget Control Level**

The purpose of the Debt Service Budget Control Level is to meet principal repayment and interest obligations on funds borrowed to meet City Light's capital expenditure requirements.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Debt Service - BCL	178,896,377	192,033,882	200,478,917	210,793,126
<b>Total</b>	<b>178,896,377</b>	<b>192,033,882</b>	<b>200,478,917</b>	<b>210,793,126</b>

# Seattle City Light

## General Expenses Budget Control Level

The purpose of the General Expenses Budget Control Level is to provide for the general expenses of the Utility that, for the most part, are not directly attributable to a specific organizational unit. These expenditures include insurance, bond issue costs, bond maintenance fees, audit costs, Law Department legal fees, external legal fees, employee benefits (medical and retirement costs), industrial insurance costs, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
General Expenses	86,991,426	88,093,979	95,354,245	98,312,021
<b>Total</b>	<b>86,991,426</b>	<b>88,093,979</b>	<b>95,354,245</b>	<b>98,312,021</b>

## Taxes Budget Control Level

The purpose of the Taxes Budget Control Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Control Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Taxes	78,898,000	87,435,816	90,307,625	93,459,200
<b>Total</b>	<b>78,898,000</b>	<b>87,435,816</b>	<b>90,307,625</b>	<b>93,459,200</b>

## Compliance and Security Budget Control Level

The purpose of the Compliance and Security Budget Control Level is to monitor compliance with federal electric reliability standards and secure critical utility infrastructure.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Compliance and Security	3,014,655	3,414,125	3,623,730	3,672,762
<b>Total</b>	<b>3,014,655</b>	<b>3,414,125</b>	<b>3,623,730</b>	<b>3,672,762</b>
Full-time Equivalents Total*	16.00	16.00	17.00	17.00

\* 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.



# Seattle City Light

## Conservation Resources and Environmental Affairs O&M Budget Control Level

The purpose of the Conservation Resources and Environmental Affairs O&M Budget Control Level is to design and implement demand-side conservation measures that offset the need for additional generation resources, and to help the utility generate and deliver energy in an environmentally responsible manner. This Budget Control Level also supports the utility's renewable resource development programs.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Conservation Resources and Environmental Affairs O&M	94,862,794	61,414,394	61,129,723	62,203,633
<b>Total</b>	<b>94,862,794</b>	<b>61,414,394</b>	<b>61,129,723</b>	<b>62,203,633</b>
Full-time Equivalents Total*	116.50	117.50	116.50	116.50

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## Customer Services Budget Control Level

The purpose of the Customer Services Budget Control Level is to provide customer services, including metering, billing, account management, and customer information systems.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Customer Services	27,811,815	28,010,479	29,804,255	30,262,489
<b>Total</b>	<b>27,811,815</b>	<b>28,010,479</b>	<b>29,804,255</b>	<b>30,262,489</b>
Full-time Equivalents Total*	203.75	203.75	210.75	210.75

\* 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.

## Distribution Services Budget Control Level

The purpose of the Distribution Services Budget Control Level is to provide reliable electricity to customers through operation and maintenance of City Light's overhead and underground distribution systems, substations, and transmission systems.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Distribution Services	75,131,845	74,119,489	77,538,454	79,537,621
<b>Total</b>	<b>75,131,845</b>	<b>74,119,489</b>	<b>77,538,454</b>	<b>79,537,621</b>
Full-time Equivalents Total*	578.04	584.04	584.04	584.04

\* 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.

# Seattle City Light

## Financial Services - O&M Budget Control Level

The purpose of the Financial Services - O&M Budget Control Level is to manage the utility's financial health through planning, risk mitigation, and provision of information to make financial decisions. Information technology services are also provided through this Budget Control Level to support systems and applications used throughout the utility.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Financial Services - O&M	38,284,019	36,700,561	40,168,027	42,752,733
<b>Total</b>	<b>38,284,019</b>	<b>36,700,561</b>	<b>40,168,027</b>	<b>42,752,733</b>
Full-time Equivalents Total*	191.90	191.90	197.95	197.95

\* 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.

## Human Resources Budget Control Level

The purpose of the Human Resources Budget Control Level is to provide employee and management support services, including safety programs, organizational development, training, personnel, and labor relations.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Human Resources	9,459,317	9,043,468	9,171,102	9,265,883
<b>Total</b>	<b>9,459,317</b>	<b>9,043,468</b>	<b>9,171,102</b>	<b>9,265,883</b>
Full-time Equivalents Total*	57.50	56.50	56.50	56.50

\* 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 Superintendent Budget Control Level

The purpose of the Office of the Superintendent Budget Control Level is to provide leadership and broad departmental policy direction to deliver reliable electric power and maintain the financial health of the utility. The utility's communications and governmental affairs functions are included in this Budget Control Level.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Office of Superintendent	3,887,932	3,161,305	3,452,807	3,503,629
<b>Total</b>	<b>3,887,932</b>	<b>3,161,305</b>	<b>3,452,807</b>	<b>3,503,629</b>
Full-time Equivalents Total*	17.75	16.75	21.75	21.75

\* 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.

# Seattle City Light

## Power Supply O&M Budget Control Level

The purpose of the Power Supply O&M Budget Control Level is to provide clean, safe, economic, efficient, reliable sources of electric power for City Light customers. This Budget Control Level supports the power generation and power marketing operations of the utility. Utility-wide support services such as shops, real estate, fleet, and facility management services are also included in this Budget Control Level.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Power Supply O&M	53,528,118	50,843,630	50,902,787	51,651,886
<b>Total</b>	<b>53,528,118</b>	<b>50,843,630</b>	<b>50,902,787</b>	<b>51,651,886</b>
Full-time Equivalents Total*	278.46	278.46	284.46	284.46

\* 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.

## Long-Term Purchased Power Budget Control Level

The purpose of the Long-Term Purchased Power Budget Control Level is to acquire wholesale power, transmission, and other related services (including renewable energy credits) to meet the Utility's long-term demand for power. This Budget Control Level provides appropriations for planned transactions beyond 24 months in advance.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Long-Term Purchased Power	259,259,540	287,056,886	296,476,914	312,449,567
<b>Total</b>	<b>259,259,540</b>	<b>287,056,886</b>	<b>296,476,914</b>	<b>312,449,567</b>

## Short-Term Purchased Power Budget Control Level

The purpose of the Short-Term Purchased Power Budget Control Level is to acquire wholesale power, transmission, and other related services (including renewable energy credits) to manage the Utility's short-term demand given the variability of hydroelectric power. This Budget Control Level provides appropriations for planned transactions of up to 24 months in advance.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Short-Term Purchased Power	37,122,832	55,573,482	42,468,347	41,345,274
<b>Total</b>	<b>37,122,832</b>	<b>55,573,482</b>	<b>42,468,347</b>	<b>41,345,274</b>

# Seattle City Light

## City Light Fund Table

### City Light Fund

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>432,001,461</b>	<b>363,722,256</b>	<b>420,807,192</b>	<b>358,830,829</b>	<b>434,649,857</b>
Accounting and Technical Adjustments	351,302,295	105,347,148	155,604,676	393,665,607	316,430,410
Plus: Actual and Estimated Revenues	869,416,543	1,056,616,122	960,107,148	995,865,995	1,019,934,092
Less: Actual and Budgeted Expenditures	1,231,913,107	1,177,688,187	1,177,688,187	1,313,712,574	1,386,089,824
<b>Ending Fund Balance</b>	<b>420,807,192</b>	<b>347,997,339</b>	<b>358,830,829</b>	<b>434,649,857</b>	<b>384,924,535</b>
Construction Account	58,522,549	0	50,315,171	112,422,761	15,248,847
Contingency/RSA*	109,985,965	93,867,867	112,587,990	114,209,257	115,922,395
Restricted Accounts**	58,529,869	80,043,791	80,274,485	112,818,376	142,450,490
<b>Total Reserves</b>	<b>227,038,383</b>	<b>173,911,658</b>	<b>243,177,646</b>	<b>339,450,394</b>	<b>273,621,733</b>
<b>Ending Unreserved Fund Balance***</b>	<b>193,768,809</b>	<b>174,085,681</b>	<b>115,653,184</b>	<b>95,199,463</b>	<b>111,302,803</b>

\* Includes Special Deposits, Debt Service Account, and Bond Reserves. Does not include the Construction Account. The Revised 2014 Revenue Budget projects that Net Wholesale Revenue will be higher than the RSA Baseline, therefore excess cash will be transferred from Operating Cash to the RSA, increasing the RSA balance to an amount higher than was assumed in the Adopted Budget. The RSA Baseline amount of Net Wholesale Revenue is per the Strategic Plan.

\*\* Includes Special Deposits, Debt Service Account, and Bond Reserves. Does not include the Construction Account.

\*\*\* Includes All City Light Cash other than Special Deposits, Debt Service Account, and Bond Reserve.

# Seattle Public Utilities

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Ray Hoffman, Director

(206) 684-3000

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

## Department Overview

Seattle Public Utilities (SPU) provides reliable, efficient and environmentally conscious utility services to enhance the quality of life and livability in all communities SPU serves. SPU operates three distinct utilities: Drainage and Wastewater, Solid Waste and Water. The three utilities each have unique revenue sources and capital improvement projects, but share many operations and administration activities within SPU and the City.

**Drainage and Wastewater:** The Drainage and Wastewater Utility collects and disposes or discharges storm runoff and wastewater from residences, businesses, institutions and public properties within the City. In addition to handling sewage and storm water runoff, Drainage and Wastewater works with other government agencies and private parties to address Federal EPA-mandated sediment cleanup projects where contamination is linked to storm water or sewage, such as Gas Works Park and the Lower Duwamish Waterway. The drainage and wastewater system includes approximately 448 miles of sanitary sewers, 968 miles of combined sewers, 477 miles of storm drains, 68 pump stations, 90 permitted combined sewer overflow outfalls, 295 storm drain outfalls, 189 stormwater quality treatment facilities, 145 flow control facilities, and 38 combined sewer overflow control detention tanks and pipes.

**Solid Waste:** The Solid Waste Utility collects and processes recycling, compostables, and residential and commercial garbage to promote quality of life, environmental stewardship, public health and safety. The City owns and operates two transfer stations, two household hazardous waste facilities, a fleet of trucks and heavy equipment and two closed landfills. The Solid Waste Capital Improvement Plan (CIP) supports the transfer stations, heavy equipment and post-closure projects on two landfills previously used by the City. In addition, SPU contracts with private companies who collect household refuse, compostable material, and recyclables and deliver the material to recycling and composting facilities and to transfer stations for its ultimate processing or disposal. In concert with its waste handling and disposal activities, Solid Waste engages its customers in environmental sustainability programs that promote recycling, composting and reducing waste generation. Solid Waste also works to keep Seattle clean, by targeting illegal dumping, automobile abandonment, graffiti removal and providing public litter cans and recycling bins across Seattle.

**Water:** The Water Utility provides reliable, clean and safe water to more than 1.3 million customers in and around Seattle for consumption and other uses. The water delivery system extends from Edmonds to Des Moines and from Puget Sound to Lake Joy near Duvall. SPU delivers water directly to its customers in Seattle and adjacent areas, and provides wholesale water to 21 suburban water utilities and two interlocal associations for distribution to their customers. The Water Utility includes 1,900 miles of pipeline, 30 pump stations, 15 treated water reservoirs, three wells and 104,000 acres in two watersheds. The Utility builds, operates and maintains the City's water infrastructure to ensure system reliability, conserve and enhance the region's environmental resources and protect public health and safety. SPU engages the community in conservation efforts to reduce water consumption.

SPU monitors its funds using financial targets and employs these metrics to communicate about the financial health of its utilities with the Mayor and Council, Seattle residents and businesses and the bond rating agencies. Financial performance metrics include net income; year-end cash balance; the amount of cash versus debt

# Seattle Public Utilities

dedicated to the CIP; debt service coverage, which is the amount of cash available to pay annual debt service after day-to-day system expenses are paid; and, for the Drainage and Wastewater Fund, the debt to asset ratio. As a result of strong financial management and a commitment on the part of elected officials to establishing prudent rates, SPU has some of the strongest bond ratings of any utility in the country. SPU's Water and Drainage and Wastewater bonds are rated one notch below the highest rating by both S&P (AA+) and Moody's (Aa1), while Solid Waste bonds, which traditionally are viewed as more risky by ratings agencies, are just slightly lower and still categorized as High Grade High Quality bonds (AA and Aa3 from the two agencies, respectively). These high ratings help SPU sell revenue bonds to fund infrastructure investments at the lowest costs possible. These lowered costs benefit the utilities and the rate payers they serve.

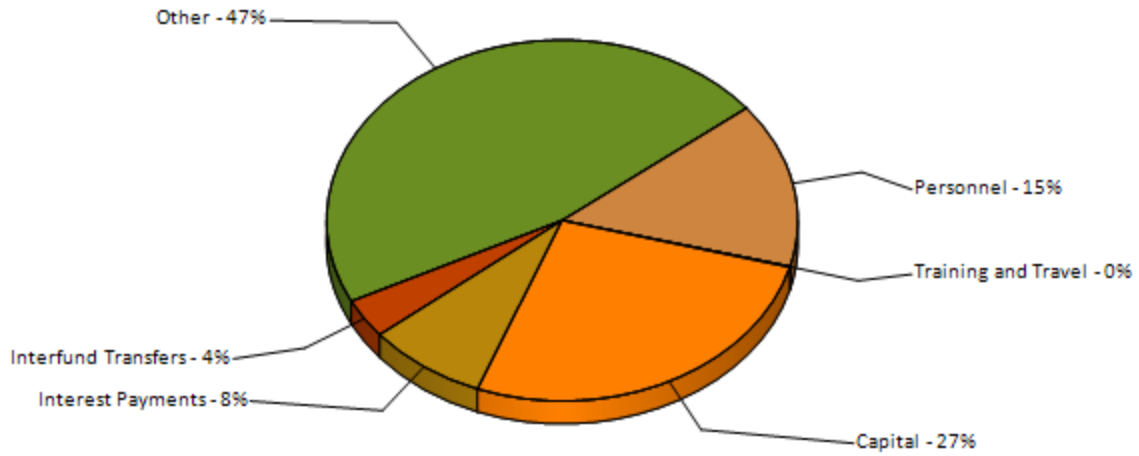
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$1,127,681	\$1,396,287	\$1,912,026	\$1,665,377
Other Funding - Operating	\$669,504,024	\$706,215,771	\$743,744,380	\$771,324,373
<b>Total Operations</b>	<b>\$670,631,705</b>	<b>\$707,612,058</b>	<b>\$745,656,406</b>	<b>\$772,989,750</b>
Other funding - Capital	\$138,454,303	\$217,215,899	\$270,867,879	\$238,079,327
<b>Total Appropriations</b>	<b>\$809,086,007</b>	<b>\$924,827,957</b>	<b>\$1,016,524,285</b>	<b>\$1,011,069,077</b>
Full-time Equivalent Total*	1,400.55	1,401.55	1,437.05	1,437.05

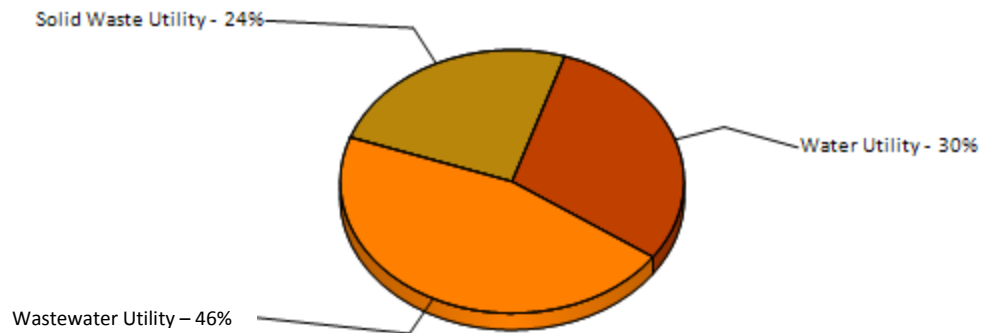
*\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.*

# Seattle Public Utilities

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category



# Seattle Public Utilities

## Budget Overview

The 2015-16 Proposed Seattle Public Utilities (SPU) Budget includes some significant program changes and rate adjustments from the 2014 Adopted Budget due to changes in SPU's department-wide long term vision, which were established through a new strategic business planning process.

### Strategic Business Plan:

SPU embarked on developing a Strategic Business Plan in 2012 to guide the department's operations and investments for the next six years. A nine-member customer panel oversaw the development of the plan. The Plan sets a transparent and integrated direction for all SPU utilities and contains a six-year rate path for water, drainage, wastewater, and solid waste rates. SPU completed the plan in June 2014 and the Plan was adopted by City Council in August 2014.

The Plan begins by presenting Baseline Adjustments that reflect ongoing costs, regulatory requirements, and city-wide central costs with no additions in service. The Plan then recognizes opportunities for programmatic reprioritization and efficiency cost savings to streamline utility services for its customers. Finally, the plan proposes a number of new investments across all lines of business that correspond to four main focus areas:

- Customer Experience
- Environment and Public Health
- Operational Excellence
- Transforming the Workforce

Adjustments for each of these sections are detailed in the Description of Incremental Budget Changes of the same title.

### Drainage and Wastewater Highlights:

The Drainage and Wastewater Utility provides wastewater and stormwater management services to residences and businesses in the City of Seattle. It is supported almost entirely by utility fees. For wastewater, SPU collects charges based on the metered water usage via the SPU combined utility bill. For drainage, SPU charges Seattle property owners fees based on property characteristics contributing to stormwater runoff. The drainage fee appears as a line item on King County property tax bills.

The Strategic Business Plan anticipates that wastewater rates will increase by 0.8% in 2015 and 3.9% in 2016 to support ongoing efforts in environmental compliance. Drainage rates will increase by 9.9% in 2015 and 10.1% in 2016, which will help fund continued investments in wastewater treatment by King County.

Environmental Compliance: In 2015, Drainage and Wastewater will continue the efforts identified in the 2014 Adopted Budget to address environmental compliance through long-term issues like Combined Sewer Overflows (CSOs), National Pollutant Discharge Elimination System (NPDES) permits and contaminated soil clean-ups and containment areas. Capital program increases in the 2015-2020 Proposed CIP reprioritize and add projects based on CSO and clean-up efforts.

### Solid Waste Highlights:

The Solid Waste Utility provides collection services to residents and businesses within the City of Seattle. Financial support of this service is primarily generated through charges based on the amount of garbage collected from residential and commercial waste collection contracts. Solid Waste will pursue opportunities for efficiencies in service delivery as it continues to experience decreased demand for services as a result of its conservation efforts to reduce solid waste and increase recycling activity.

Solid Waste established new contracts in 2009 with two private refuse collection companies. These contracts



# Seattle Public Utilities

continue through 2019 unless extended by the City. The contracts' terms allow pass-through adjustment for inflation of fuel costs, labor and consumer price indices, resulting in annual adjustments in contract expenses. In 2015, SPU expects these contract adjustments to increase by \$2.3 million due to fuel costs and inflation.

The Solid Waste Fund continues to see only modest growth in projected revenues for 2015 and 2016, representing customer demand growing only slightly faster than the diversion of solid waste from the waste stream due to increases in recycling activities. Increased investments and changes to financial policy will require potential rate increases of 5.9% in 2015 and 3.4% in 2016.

**Transfer Station Replacement:** Solid Waste will continue to focus on construction of the new North Transfer Station slightly later than anticipated due to delays in design and stakeholder engagement processes. During the construction of the North Transfer Station, SPU will redirect solid waste drop-off from the northern service area to the old and new southern facilities. The delays in completing construction of the North Transfer Station will mean that the old South Transfer Station, which was planned for decommissioning in 2015, will remain in use, resulting in additional operations and maintenance costs in 2015 and 2016.

**Financial Policy Changes:** In 2014, the Solid Waste Fund underwent an update to its Debt Service Coverage (DSC) financial policy, relating to the amount of cash held in reserve to cover long term debt obligations. The updated DSC policy reflects a more conservative approach to debt service coverage, and requires the utility to collect more revenues relative to its current costs. This increased revenue requirement will result in a mid-term rate adjustment of 1.6% in 2015 and 2.5% in 2016 above rate increases detailed in the Strategic Business Plan, totaling 5.8% in 2015 and 6% in 2016.

## Water Highlights:

Water delivers potable water directly to retail customers both inside the City and in adjacent areas. These retail customers provide about 71% of the Water Fund's revenues, with roughly equal revenues coming from residential and commercial users. SPU also delivers water to districts and agencies who then deliver water to their direct customers. This wholesaling of water represents about 26% of Water's projected revenues in 2015. Remaining revenue come from charges and reimbursement services that Water provides on behalf of the City, as well as from grants and contributions.

The Water line of business is now moving away from a period of intensive capital investment in new projects and transitioning into maintenance and improvements of the existing transmission and distribution system. SPU will continue its efforts to complete reservoir retrofits and covering, water supply and asset preservation projects as detailed in the 2015-2020 Proposed CIP.

The City Council adopted water rates for retail customers in 2011 for 2012 through 2014. As detailed in the Strategic Business Plan, SPU anticipates an increase of 0.0% in 2015 and 5.2% in 2016 for the average retail water customer.

## Incremental Budget Changes

### Seattle Public Utilities

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 924,827,957</b>	<b>1,401.55</b>	<b>\$ 924,827,957</b>	<b>1,401.55</b>

### Baseline Changes

Citywide Adjustments for Standard Cost Changes	\$ 0	25.50	\$ 0	25.50
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# Seattle Public Utilities

## Proposed Technical Changes

Citywide Adjustments for Standard Cost Changes	\$ 2,059,983	0.00	\$ 2,338,130	0.00
Shared Technical Changes	\$ 27,110,969	0.00	\$ 51,987,212	0.00

## Proposed CIP Changes

Water Fund CIP	\$ 9,627,020	0.00	\$ 11,874,565	0.00
Solid Waste Fund CIP	\$ 22,757,288	0.00	-\$ 1,904,334	0.00
Drainage and Wastewater Fund CIP	\$ 16,867,282	0.00	\$ 13,555,970	0.00
Shared Technology CIP	\$ 4,400,390	0.00	-\$ 2,662,773	0.00

## Proposed Strategic Plan Action Plan Investments

Customer Experience Action Plans	\$ 384,375	0.00	\$ 499,034	0.00
Environment and Public Health Action Plans	\$ 953,331	0.00	\$ 1,827,386	0.00
Operational Excellence Action Plans	\$ 3,991,761	7.00	\$ 4,896,368	7.00
Transforming the Workforce Action Plans	\$ 1,201,148	3.00	\$ 1,229,933	3.00

## Proposed Strategic Plan Changes

Baseline Adjustments	\$ 7,817,445	0.00	\$ 8,991,370	0.00
Programmatic Reductions	-\$ 3,652,188	0.00	-\$ 3,872,785	0.00
Efficiency Reductions	-\$ 1,947,500	0.00	-\$ 2,416,380	0.00

## Proposed Program Changes

Clean City Program Reductions	-\$ 141,000	0.00	-\$ 412,939	0.00
Local Hazardous Waste Management Program	\$ 205,000	0.00	\$ 246,000	0.00
Engineering Services Standards, Specifications and Plans	\$ 61,024	0.00	\$ 64,363	0.00

<b>Total Incremental Changes</b>	<b>\$ 91,696,328</b>	<b>35.50</b>	<b>\$ 86,241,120</b>	<b>35.50</b>
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<b>2015 - 2016 Proposed Budget</b>	<b>\$ 1,016,524,285</b>	<b>1,437.05</b>	<b>\$ 1,011,069,077</b>	<b>1,437.05</b>
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# Seattle Public Utilities

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes/25.50 FTE**

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. The addition of 25.5 FTEs include 11 additional FTEs for the Labor Management Leadership Committee, 6 FTEs previously approved through the 2012 2<sup>nd</sup> Quarter Supplemental, 7 FTEs for the apprenticeship program, and 1.5 FTE for personnel support.

### Proposed Technical Changes

#### **Citywide Adjustments for Standard Cost Changes - \$2,059,983**

Citywide technical adjustments reflect changes due to inflation, central cost allocations, retirement, health care, workers' compensation, and unemployment costs that apply to departments city-wide.

#### **Shared Technical Changes - \$27,110,969**

This technical adjustment increases budget authority to reflect changes in taxes, contract costs, debt service, and retirement costs across the Solid Waste, Drainage and Wastewater, and Water Funds.

### Proposed CIP Changes

#### **Water Fund CIP - \$9,627,020**

The CIP budget for the Water Fund includes a number of projects that sustain delivery of water to SPU customers. The 2015-2020 time period will substantially close out an era of major projects in the Water Fund, leaving SPU to shift toward asset management in distribution and transmission. This item reflects this change with investments in soil contamination remediation, seismic retrofits of storage facilities, and additional efforts around habitat conservation.

#### **Solid Waste Fund CIP - \$22,757,288**

This item reflects the major projects undertaken by SPU to improve and replace solid waste facilities. The major projects in this item include the South Park Development Project and the replacement of the North Transfer Station.

#### **Drainage and Wastewater Fund CIP - \$16,867,282**

Capital projects within the Drainage and Wastewater Fund span a number of areas, which include sediment cleanup projects, stormwater quality projects to reduce runoff contaminants, pipe rehabilitation, Combined Sewer Overflow mitigation, and shared maintenance activities.

#### **Shared Technology CIP - \$4,400,390**

This item funds activities related to SPU's IT service delivery, shared across all three lines of business. This funding

# Seattle Public Utilities

will support customer billing system improvements, business system improvements, upgrades and new investments in centralized enterprise resource planning and hardware systems, and changes to the Science and System Performance program area to meet emerging needs and requirements of the EPA Consent Decree.

## Proposed Strategic Plan Action Plan Investments

### **Customer Experience Action Plans - \$384,375**

The Customer Action Plans are individual investment plans that align with SPU's focus area of "creating an easy and engaged customer experience." This set of plans supports a number of activities including improvements to equal access to services, centralized and streamlined permitting and sales functions, and website improvements for customer activities.

### **Environment and Public Health Action Plans - \$953,331**

These Action Plans focus on initial funding to improve health and the environment. Additional funding in this area supports investments in expanding drinking water storage, decentralizing utility system policy improvements, preserving tribal access around utility facilities, meeting carbon neutrality goals, and increasing street sweeping for improved water quality.

### **Operational Excellence Action Plans - \$3,991,761/7.00 FTE**

The Operational Excellence Action Plans support the delivery of improvements, maintenance, and emergency planning for utility infrastructure. Activities in this item include increased funding for master planning on drainage basins, sewer and pipe inspection, proactive cleaning maintenance schedules, better earthquake preparedness plans, improved facility management systems, centralized meter management, and centralized materials management, among other programs.

### **Transforming the Workforce Action Plans - \$1,201,148/3.00 FTE**

This item funds activities to improve performance, skills, and engagement in SPU's workforce. These activities include improved employee performance tools and data collection, performance management systems, talent management systems, and leadership development programs.

## Proposed Strategic Plan Changes

### **Baseline Adjustments - \$7,817,445**

During SPU's strategic planning process, SPU identified a number of ongoing cost increases that are required for continued service at status-quo levels. These increases reflect a number of items, including new operating needs for recently completed capital projects, new regulatory requirements, and Mayoral initiatives such as increased Low Income Rate Assistance program participation and recycling goals. This item does not include cost changes related to inflation, contracting, and labor.

### **Programmatic Reductions - (\$3,652,188)**

As part of the larger SPU Strategic Business Plan, this adjustment reflects programmatic reductions that SPU will undertake to reduce overall program costs and minimize rate increases over the next six years. These reductions are shared across all divisions and lines of business, and will have minimal impacts to service delivery. The reduction areas include smaller education and outreach programs, reducing external contracts for environmental

# Seattle Public Utilities

studies, and reduced capital planning, administrative planning, and internal software support.

## **Efficiency Reductions - (\$1,947,500)**

This adjustment reflects a target for efficiency initiatives that will reduce SPU's program costs without a reduction in services. These savings will come from a combination of non-labor savings and salary savings. Non-labor savings may be realized through lower vendor costs captured in centralized procurement, more efficient service level agreements with other City departments, and lower Labor and Industry costs. Salary savings will primarily be realized through reassignment and reallocation of staff to higher-priority work, and not through reductions in staffing.

## **Proposed Program Changes**

### **Clean City Program Reductions - (\$141,000)**

The Clean City Program funds waste collection, graffiti clean-up, abandoned vehicle response, and illegal dumping clean-up activities in areas such as streets and parks that serve the general public. The Tonnage Tax, a general tax revenue that fully supports the Clean City Program, is projected to decline in 2015 and 2016 because of improvements in SPU's recycling goals and reduced garbage hauling from the temporary closure of the North Transfer Station. As a result, this adjustment reduces program expenditures, aligning the anticipated revenue shortfall with a reduction in program activities. Included in this reduction is a decrease in support funding for graffiti and litter removal in parks. There are no anticipated impacts to graffiti and litter removal from this reduction in funding due to reprioritization efforts in the Parks Department.

### **Local Hazardous Waste Management Program - \$205,000**

King County is proposing a new fee structure for the Local Hazardous Waste Management Program. This adjustment increases appropriation authority to cover a future fee increase as King County redesigns its rate structure, if ultimately approved by the County.

### **Engineering Services Standards, Specifications and Plans - \$61,024**

This item returns previously reduced funding to the Engineering Services program in SPU. The program supports engineering technical services used in coordinating all departments under the City's engineering specifications, as well as funds updates to these specifications.

# Seattle Public Utilities

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Drainage &amp; Wastewater Utility</b>					
<b>Administration Budget Control</b>					
Administration		14,703,442	13,891,519	16,480,039	16,992,580
General and Administrative Credit		-9,603,682	-682,502	-9,944,277	-10,112,645
<b>Total</b>	<b>N100B-DW</b>	<b>5,099,760</b>	<b>13,209,017</b>	<b>6,535,762</b>	<b>6,879,935</b>
<b>Combined Sewer Overflows Budget Control Level</b>	<b>C360B</b>	<b>50,912,700</b>	<b>47,696,601</b>	<b>60,067,214</b>	<b>48,337,450</b>
<b>Customer Service Budget Control Level</b>	<b>N300B-DW</b>	<b>6,195,009</b>	<b>6,677,477</b>	<b>8,879,736</b>	<b>9,167,410</b>
<b>Flooding, Sewer Back-up, and Landslides Budget Control Level</b>	<b>C380B</b>	<b>8,007,832</b>	<b>17,025,137</b>	<b>16,970,226</b>	<b>23,959,712</b>
<b>General Expense Budget Control</b>					
Debt Service		42,320,945	43,243,036	52,354,194	54,811,431
Other General Expenses		154,199,814	157,921,745	166,851,980	170,478,219
Taxes		43,192,196	43,735,743	45,092,846	47,645,724
<b>Total</b>	<b>N000B-DW</b>	<b>239,712,955</b>	<b>244,900,524</b>	<b>264,299,020</b>	<b>272,935,374</b>
<b>Other Operating Budget Control</b>					
Field Operations		27,462,431	26,676,932	36,115,991	38,550,270
Pre-Capital Planning & Development		2,378,599	1,937,280	1,997,225	1,656,412
Project Delivery		10,137,811	8,884,361	11,192,044	11,280,196
Utility Systems Management		10,366,874	13,413,154	14,977,459	16,397,332
<b>Total</b>	<b>N400B-DW</b>	<b>50,345,715</b>	<b>50,911,727</b>	<b>64,282,719</b>	<b>67,884,210</b>
<b>Protection of Beneficial Uses Budget Control Level</b>	<b>C333B</b>	<b>4,217,265</b>	<b>3,195,304</b>	<b>5,181,722</b>	<b>5,820,561</b>
<b>Rehabilitation Budget Control Level</b>	<b>C370B</b>	<b>9,576,841</b>	<b>11,864,169</b>	<b>10,628,749</b>	<b>16,337,804</b>
<b>Sediments Budget Control Level</b>	<b>C350B</b>	<b>2,520,306</b>	<b>3,422,898</b>	<b>4,796,707</b>	<b>2,419,547</b>
<b>Shared Cost Projects Budget Control Level</b>	<b>C410B-DW</b>	<b>6,995,604</b>	<b>14,196,429</b>	<b>16,623,202</b>	<b>14,081,434</b>
<b>Technology Budget Control Level</b>	<b>C510B-DW</b>	<b>4,595,193</b>	<b>9,196,230</b>	<b>10,497,811</b>	<b>7,955,653</b>

## Solid Waste Utility

# Seattle Public Utilities

## Administration Budget Control

Administration		5,440,645	5,886,804	7,077,166	7,338,951
General and Administrative Credit		-1,403,123	504,411	-1,530,867	-1,400,446

<b>Total</b>	<b>N100B-SW</b>	<b>4,037,522</b>	<b>6,391,215</b>	<b>5,546,299</b>	<b>5,938,505</b>
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<b>Customer Service Budget Control Level</b>	<b>N300B-SW</b>	<b>11,172,000</b>	<b>12,213,710</b>	<b>13,703,556</b>	<b>13,998,618</b>
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## General Expense Budget Control

Debt Service		9,038,695	12,941,374	15,139,850	16,127,860
Other General Expenses		104,092,861	105,675,181	108,202,228	110,379,618
Taxes		19,627,434	20,943,104	21,231,600	21,799,998

<b>Total</b>	<b>N000B-SW</b>	<b>132,758,990</b>	<b>139,559,659</b>	<b>144,573,678</b>	<b>148,307,476</b>
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<b>New Facilities Budget Control Level</b>	<b>C230B</b>	<b>8,947,806</b>	<b>26,574,225</b>	<b>49,392,636</b>	<b>23,376,746</b>
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## Other Operating Budget Control

Field Operations		10,971,013	12,282,933	12,688,531	13,391,168
Pre-Capital Planning & Development		85,885	176,762	165,825	160,146
Project Delivery		692,119	676,659	939,696	935,049
Utility Systems Management		2,381,033	2,314,304	2,897,492	2,985,152

<b>Total</b>	<b>N400B-SW</b>	<b>14,130,050</b>	<b>15,450,658</b>	<b>16,691,544</b>	<b>17,471,515</b>
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<b>Rehabilitation and Heavy Equipment Budget Control Level</b>	<b>C240B</b>	<b>396,980</b>	<b>45,000</b>	<b>30,000</b>	<b>430,000</b>
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<b>Shared Cost Projects Budget Control Level</b>	<b>C410B-SW</b>	<b>794,508</b>	<b>2,238,968</b>	<b>2,192,845</b>	<b>3,147,113</b>
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<b>Technology Budget Control Level</b>	<b>C510B-SW</b>	<b>1,966,583</b>	<b>5,337,065</b>	<b>6,780,632</b>	<b>4,662,726</b>
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## Water Utility

### Administration Budget Control

Administration		16,371,369	14,365,467	18,505,770	18,649,870
General and Administrative Credit		-5,508,225	4,149,220	-7,657,035	-7,645,586

<b>Total</b>	<b>N100B-WU</b>	<b>10,863,144</b>	<b>18,514,687</b>	<b>10,848,735</b>	<b>11,004,284</b>
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<b>Customer Service Budget Control Level</b>	<b>N300B-WU</b>	<b>9,011,744</b>	<b>9,297,641</b>	<b>10,953,950</b>	<b>11,293,691</b>
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<b>Distribution Budget Control Level</b>	<b>C110B</b>	<b>14,790,344</b>	<b>22,600,235</b>	<b>20,713,188</b>	<b>17,999,966</b>
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### General Expense Budget Control

Debt Service		79,044,532	79,662,691	79,058,917	82,981,804
Other General Expenses		20,490,884	24,116,542	24,225,486	25,706,361
Taxes		38,439,778	39,861,945	39,515,912	41,240,771

## Seattle Public Utilities

<b>Total</b>	<b>N000B-WU</b>	<b>137,975,194</b>	<b>143,641,178</b>	<b>142,800,315</b>	<b>149,928,936</b>
<b>Habitat Conservation Program Budget Control Level</b>	<b>C160B</b>	<b>2,941,938</b>	<b>2,610,018</b>	<b>2,603,680</b>	<b>2,820,534</b>
<b>Other Operating Budget Control</b>					
Field Operations		29,574,781	25,485,259	31,329,232	32,364,114
Pre-Capital Planning & Development		1,121,408	1,433,680	1,222,396	1,213,164
Project Delivery		4,654,616	4,588,352	5,686,066	5,876,272
Utility Systems Management		13,978,820	15,337,274	18,303,398	18,726,246
<b>Total</b>	<b>N400B-WU</b>	<b>49,329,625</b>	<b>46,844,565</b>	<b>56,541,092</b>	<b>58,179,796</b>
<b>Shared Cost Projects Budget Control Level</b>	<b>C410B-WU</b>	<b>7,601,748</b>	<b>23,387,405</b>	<b>25,164,379</b>	<b>22,933,795</b>
<b>Technology Budget Control Level</b>	<b>C510B-WU</b>	<b>4,730,007</b>	<b>9,388,878</b>	<b>11,044,120</b>	<b>8,641,021</b>
<b>Transmission Budget Control Level</b>	<b>C120B</b>	<b>1,515,923</b>	<b>2,915,905</b>	<b>2,497,665</b>	<b>3,246,883</b>
<b>Water Quality &amp; Treatment Budget Control Level</b>	<b>C140B</b>	<b>2,986,959</b>	<b>11,279,359</b>	<b>11,417,480</b>	<b>7,577,027</b>
<b>Water Resources Budget Control Level</b>	<b>C150B</b>	<b>4,773,553</b>	<b>4,215,073</b>	<b>13,964,623</b>	<b>23,780,355</b>
<b>Watershed Stewardship Budget Control Level</b>	<b>C130B</b>	<b>182,217</b>	<b>27,000</b>	<b>301,000</b>	<b>551,000</b>
<b>Department Total</b>		<b>809,086,007</b>	<b>924,827,957</b>	<b>1,016,524,285</b>	<b>1,011,069,077</b>
<b>Department Full-time Equivalents Total*</b>		<b>1,400.55</b>	<b>1,401.55</b>	<b>1,437.05</b>	<b>1,437.05</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.*



# Seattle Public Utilities

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
408000	Capital Grants and Contributions (excluding donated assets)	639,758	1,319,824	1,500,000	1,500,000
437010	Call Center Reimbursement from SCL	1,470,251	1,640,454	1,735,350	1,770,057
443210	GIS CGDB Corporate Support (N2408 and N2418)	1,851,888	1,138,048	1,138,048	1,138,048
443510	Wastewater Utility Services	244,475,598	239,599,463	242,803,054	251,553,900
443610	Drainage Utility Services	84,157,148	91,162,421	99,682,641	109,841,091
443691	Side Sewer Permit Fees	1,310,082	1,030,318	1,030,318	1,030,318
443694	Drainage Permit Fees	379,400	247,935	247,935	247,935
461110	Build America Bond Interest Income	1,885,646	1,885,646	1,749,879	1,749,879
469990	Other Operating Revenues	189,275	93,952	93,952	93,952
469990	Transfer from Construction Fund	53,763,979	71,037,000	78,162,818	73,698,523
479010	Operating Grants	1,974,585	841,000	850,000	850,000
543210	GF - Various GIS & Eng Svcs (N4303)	1,127,681	1,396,287	1,473,023	1,498,316
543210	GIS Maps & Publications (N2409 and 2419)	341,195	157,619	157,619	157,619
543210	Parks & Other City Depts. (N4405)	18,171	511,053	511,053	511,053
543210	SCL for ReLeaf	0	83,480	0	0
543210	SCL Fund (N4403)	973,970	339,176	339,176	339,176
543210	SDOT Fund (N4404)	2,193,137	2,071,956	2,071,956	2,071,956
	<b>Total Drainage and Wastewater Utility</b>	<b>396,751,763</b>	<b>414,555,632</b>	<b>433,546,822</b>	<b>448,051,823</b>
408000	Other Nonoperating Revenue	2,544	2,500,994	525,323	257,911
416458	Transfer Fee - Out City	1,946,434	1,567,667	1,827,705	1,827,705
437010	Operating Fees, Contributions and grants	592,409	350,000	350,000	350,000
443450	Recycling Processing Revenues	1,420,354	2,300,000	808,928	833,196
443710	Commercial Services	47,775,527	51,088,351	50,584,466	52,385,416
443710	Residential Services	103,943,059	110,214,581	111,249,873	115,649,758
443741	Recycling and Disposal Station Charges	10,470,517	10,165,101	7,452,153	8,289,699
443745	Comm'l Disposal (Longhaul) Charges	615,199	516,018	540,693	567,727
469990	Other Operating Revenue	210,047	67,844	144,188	144,188
481200	Transfers from Construction Fund	3,862,635	27,524,455	46,574,933	8,783,390

## Seattle Public Utilities

516456	Landfill Closure Fee	25,432	0	0	0
516457	Transfer Fee - In City	3,438,267	3,922,005	3,724,447	3,897,069
587000	Revenue Stabilization Fund	0	0	3,400,000	3,057,784
587001	General Subfund - Transfer In - Clean City Program	0	0	439,000	167,061
705000	Call Center Reimbursement from SCL	1,469,231	1,738,290	1,807,822	1,880,135
705000	KC Reimb for Local Hzrd Waste Mgt Prgm	2,898,335	2,730,028	2,839,229	2,952,798
	<b>Total Solid Waste Utility</b>	<b>178,669,991</b>	<b>214,685,334</b>	<b>232,268,760</b>	<b>201,043,837</b>
408000	Other Non-Operating Revenue	467,886	388,930	428,752	434,111
408000	Reimbursement for NS activities	257,062	43,199	270,075	276,827
437010	Operating Grants	803,255	0	0	0
443410	Retail Water Sales	168,125,837	177,471,810	175,276,039	183,136,316
443420	Water Service for Fire Protection	7,761,828	8,207,424	8,105,887	8,469,397
443420	Wholesale Water Sales	55,114,897	47,102,577	46,235,420	47,131,078
443450	Facilities Charges	911,238	450,000	450,000	450,000
443450	Tap Fees	8,011,918	4,097,298	4,438,998	4,580,426
461110	Build America Bond Interest Income	1,800,443	2,135,334	2,135,334	2,135,334
462500	Rentals--Non-City	604,773	435,807	600,453	615,464
469990	Other Operating Revenues	2,668,016	2,238,042	2,293,993	2,351,342
479010	Capital Grants and Contributions	5,616,744	1,915,958	2,988,592	3,063,038
481200	Public Works Loan Proceeds	1,413,000	0	0	0
481200	Transfers from Construction Fund	14,000,000	42,065,776	34,616,699	53,933,755
543970	Inventory Purchased by SDOT	702,680	790,110	801,585	817,616
587000	Op Transfer In - Rev Stab Subfund	-7,000,000	-8,500,000	1,800,000	1,800,000
705000	Call Center Reimbursement from SCL	1,514,804	1,690,164	1,787,936	1,823,695
	<b>Total Water Utility</b>	<b>262,774,381</b>	<b>280,532,429</b>	<b>282,229,761</b>	<b>311,018,399</b>
	<b>Total Revenues</b>	<b>838,196,135</b>	<b>909,773,395</b>	<b>948,045,344</b>	<b>960,114,060</b>
379100	Decrease (Increase) in Working Capital	-8,572,586	7,739,881	35,216,045	27,727,266
	<b>Total Drainage and Wastewater Utility</b>	<b>-8,572,586</b>	<b>7,739,881</b>	<b>35,216,045</b>	<b>27,727,266</b>
379100	Decrease (Increase) in Working Capital	-4,465,553	-6,874,834	6,642,430	16,288,862
	<b>Total Solid Waste Utility</b>	<b>-4,465,553</b>	<b>-6,874,834</b>	<b>6,642,430</b>	<b>16,288,862</b>
379100	Decrease (Increase) in Working Capital	-16,071,989	14,189,515	26,620,466	6,938,884
	<b>Total Water Utility</b>	<b>-16,071,989</b>	<b>14,189,515</b>	<b>26,620,466</b>	<b>6,938,884</b>
	<b>Total Resources</b>	<b>809,086,007</b>	<b>924,827,957</b>	<b>1,016,524,285</b>	<b>1,011,069,077</b>

# Seattle Public Utilities

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

### Administration Budget Control Level

The purpose of the Drainage and Wastewater Utility Administration Budget Control Level is to provide overall management and policy direction for Seattle Public Utilities and, more specifically, for the Drainage and Wastewater Utility, and to provide core financial, human resource, and information technology services.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration	14,703,442	13,891,519	16,480,039	16,992,580
General and Administrative Credit	-9,603,682	-682,502	-9,944,277	-10,112,645
<b>Total</b>	<b>5,099,760</b>	<b>13,209,017</b>	<b>6,535,762</b>	<b>6,879,935</b>
Full-time Equivalents Total*	58.75	58.75	66.75	66.75

\* 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 Administration Budget Control Level:*

#### **Administration Program**

The purpose of the Drainage and Wastewater Utility Administration Program is to provide overall management and policy direction for Seattle Public Utilities and, more specifically, for the Drainage and Wastewater Utility, and to provide core financial, human resource, and information technology services to the entire Department.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration	14,703,442	13,891,519	16,480,039	16,992,580
Full-time Equivalents Total	58.75	58.75	66.75	66.75

#### **General and Administrative Credit Program**

The purpose of the Drainage and Wastewater Utility General and Administrative Credit Program is to eliminate double-budgeting related to implementation of capital projects and equipment depreciation.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
General and Administrative Credit	-9,603,682	-682,502	-9,944,277	-10,112,645

# Seattle Public Utilities

## Combined Sewer Overflows Budget Control Level

The purpose of the Drainage and Wastewater Utility Combined Sewer Overflow (CSO) Budget Control Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan and construct large infrastructure systems, smaller retrofits, and green infrastructure for CSO control.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Combined Sewer Overflows	50,912,700	47,696,601	60,067,214	48,337,450
<b>Total</b>	<b>50,912,700</b>	<b>47,696,601</b>	<b>60,067,214</b>	<b>48,337,450</b>
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

\* 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.

## Customer Service Budget Control Level

The purpose of the Drainage and Wastewater Utility Customer Service Budget Control Level is to provide customer service in the direct delivery of essential programs and services that anticipate and respond to customer expectations.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Customer Service	6,195,009	6,677,477	8,879,736	9,167,410
<b>Total</b>	<b>6,195,009</b>	<b>6,677,477</b>	<b>8,879,736</b>	<b>9,167,410</b>
Full-time Equivalents Total*	56.50	57.50	59.50	59.50

\* 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.

## Flooding, Sewer Back-up, and Landslides Budget Control Level

The purpose of the Drainage and Wastewater Utility Flooding, Sewer Back-up, and Landslides Budget Control Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan, design and construct systems aimed at preventing or alleviating flooding and sewer backups in the City of Seattle, protecting public health, safety, and property. This program also protects SPU drainage and wastewater infrastructure from landslides, and makes drainage improvements where surface water generated from City rights-of-way contributes to landslides.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Flooding, Sewer Back-up, and Landslides	8,007,832	17,025,137	16,970,226	23,959,712
<b>Total</b>	<b>8,007,832</b>	<b>17,025,137</b>	<b>16,970,226</b>	<b>23,959,712</b>
Full-time Equivalents Total*	25.00	25.00	25.00	25.00

\* 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.

# Seattle Public Utilities

## General Expense Budget Control Level

The purpose of the Drainage and Wastewater Utility General Expense Budget Control Level is to appropriate funds to pay the Drainage and Wastewater Utility's general expenses.

<b>Program Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Debt Service	42,320,945	43,243,036	52,354,194	54,811,431
Other General Expenses	154,199,814	157,921,745	166,851,980	170,478,219
Taxes	43,192,196	43,735,743	45,092,846	47,645,724
<b>Total</b>	<b>239,712,955</b>	<b>244,900,524</b>	<b>264,299,020</b>	<b>272,935,374</b>
Full-time Equivalents Total*	0.50	0.50	0.50	0.50

\* 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 General Expense Budget Control Level:**

### **Debt Service Program**

The purpose of the Drainage and Wastewater Utility Debt Service Program is to provide appropriation for debt service on Drainage and Wastewater Utility bonds.

<b>Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Debt Service	42,320,945	43,243,036	52,354,194	54,811,431

### **Other General Expenses Program**

The purpose of the Drainage and Wastewater Utility Other General Expenses Program is to appropriate funds for payment to King County Metro for sewage treatment, and the Drainage and Wastewater Fund's share of City central costs, claims, and other general expenses.

<b>Expenditures/FTE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Other General Expenses	154,199,814	157,921,745	166,851,980	170,478,219
Full-time Equivalents Total	0.50	0.50	0.50	0.50

### **Taxes Program**

The purpose of the Drainage and Wastewater Utility Taxes Program is to provide appropriation for payment of city and state taxes.

<b>Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Taxes	43,192,196	43,735,743	45,092,846	47,645,724

# Seattle Public Utilities

## Other Operating Budget Control Level

The purpose of the Other Operating Budget Control Level is to fund the Drainage and Wastewater Utility's operating expenses for Field Operations, Pre-Capital Planning & Development, Project Delivery, and Utility Systems Management programs.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Field Operations	27,462,431	26,676,932	36,115,991	38,550,270
Pre-Capital Planning & Development	2,378,599	1,937,280	1,997,225	1,656,412
Project Delivery	10,137,811	8,884,361	11,192,044	11,280,196
Utility Systems Management	10,366,874	13,413,154	14,977,459	16,397,332
<b>Total</b>	<b>50,345,715</b>	<b>50,911,727</b>	<b>64,282,719</b>	<b>67,884,210</b>
Full-time Equivalents Total*	264.55	264.55	285.05	285.05

\* 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 Other Operating Budget Control Level:**

### Field Operations Program

The purpose of the Drainage and Wastewater Utility Field Operations Program is to operate and maintain drainage and wastewater infrastructure that protects the public's health, and protects and improves the environment.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Field Operations	27,462,431	26,676,932	36,115,991	38,550,270
Full-time Equivalents Total	107.25	107.25	118.75	118.75

### Pre-Capital Planning & Development Program

The purpose of the Drainage and Wastewater Utility Pre-Capital Planning & Development Program is to support business case development, project plans, and options analysis for the drainage and wastewater system. This program will capture all costs associated with a project that need to be expensed during its life-cycle, including any post-construction monitoring and landscape maintenance.

Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Pre-Capital Planning & Development	2,378,599	1,937,280	1,997,225	1,656,412

### Project Delivery Program

The purpose of the Drainage and Wastewater Utility Project Delivery Program is to provide engineering design and support services, construction inspection, and project management services to Drainage and Wastewater Utility's capital improvement projects and to the managers of drainage and wastewater facilities.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Project Delivery	10,137,811	8,884,361	11,192,044	11,280,196
Full-time Equivalents Total	67.00	67.00	73.00	73.00

# Seattle Public Utilities

## Utility Systems Management Program

The purpose of the Drainage and Wastewater Utility's Utility Systems Management Program is to ensure that each SPU utility system and associated assets are properly planned, developed, operated, and maintained and that asset management principles and practices are applied to achieve established customer and environmental service levels at the lowest life-cycle cost.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Utility Systems Management	10,366,874	13,413,154	14,977,459	16,397,332
Full-time Equivalents Total	90.30	90.30	93.30	93.30

## Protection of Beneficial Uses Budget Control Level

The purpose of the Drainage and Wastewater Utility Protection of Beneficial Uses Budget Control Level, a Capital Improvement Program funded by drainage revenues, is to make improvements to the City's drainage system to reduce the harmful effects of stormwater runoff on creeks and receiving waters by improving water quality and protecting or enhancing habitat.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Protection of Beneficial Uses	4,217,265	3,195,304	5,181,722	5,820,561
<b>Total</b>	<b>4,217,265</b>	<b>3,195,304</b>	<b>5,181,722</b>	<b>5,820,561</b>
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

\* 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.

## Rehabilitation Budget Control Level

The purpose of the Drainage and Wastewater Utility Rehabilitation Budget Control Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to rehabilitate or replace existing drainage and wastewater assets in kind, to maintain the current functionality of the system.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Rehabilitation	9,576,841	11,864,169	10,628,749	16,337,804
<b>Total</b>	<b>9,576,841</b>	<b>11,864,169</b>	<b>10,628,749</b>	<b>16,337,804</b>
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

\* 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.

# Seattle Public Utilities

## Sediments Budget Control Level

The purpose of the Drainage and Wastewater Utility Sediments Budget Control Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to restore and rehabilitate natural resources in or along Seattle's waterways.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Sediments	2,520,306	3,422,898	4,796,707	2,419,547
<b>Total</b>	<b>2,520,306</b>	<b>3,422,898</b>	<b>4,796,707</b>	<b>2,419,547</b>
Full-time Equivalents Total*	7.00	7.00	7.00	7.00

\* 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.

## Shared Cost Projects Budget Control Level

The purpose of the Drainage and Wastewater Utility Shared Cost Projects Budget Control Level, a Drainage and Wastewater Capital Improvement Program, is to implement the Drainage and Wastewater Utility's share of capital improvement projects that receive funding from multiple SPU funds benefiting the Utility.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Shared Cost Projects	6,995,604	14,196,429	16,623,202	14,081,434
<b>Total</b>	<b>6,995,604</b>	<b>14,196,429</b>	<b>16,623,202</b>	<b>14,081,434</b>
Full-time Equivalents Total*	39.00	39.00	39.00	39.00

\* 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.

## Technology Budget Control Level

The purpose of the Drainage and Wastewater Utility Technology Budget Control Level, a Capital Improvement Program, is to make use of recent technology advances to increase the Drainage and Wastewater Utility's efficiency and productivity.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Technology	4,595,193	9,196,230	10,497,811	7,955,653
<b>Total</b>	<b>4,595,193</b>	<b>9,196,230</b>	<b>10,497,811</b>	<b>7,955,653</b>
Full-time Equivalents Total*	13.00	13.00	13.00	13.00

\* 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.



# Seattle Public Utilities

## Administration Budget Control Level

The purpose of the Solid Waste Utility Administration Budget Control Level is to provide overall management and policy direction for Seattle Public Utilities, and, more specifically, for the Solid Waste Utility, and to provide core financial, human resource, and information technology services.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration	5,440,645	5,886,804	7,077,166	7,338,951
General and Administrative Credit	-1,403,123	504,411	-1,530,867	-1,400,446
<b>Total</b>	<b>4,037,522</b>	<b>6,391,215</b>	<b>5,546,299</b>	<b>5,938,505</b>
Full-time Equivalents Total*	27.50	27.50	28.50	28.50

\* 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 Administration Budget Control Level:**

### **Administration Program**

The purpose of the Solid Waste Utility Administration Program is to provide overall management and policy direction for Seattle Public Utilities, and, more specifically, for the Solid Waste Utility, and to provide core financial, human resource, and information technology services to the entire Department.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Administration	5,440,645	5,886,804	7,077,166	7,338,951
Full-time Equivalents Total	27.50	27.50	28.50	28.50

### **General and Administrative Credit Program**

The purpose of the Solid Waste Utility General and Administrative Credit Program is to eliminate double-budgeting related to implementation of capital projects and equipment depreciation.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
General and Administrative Credit	-1,403,123	504,411	-1,530,867	-1,400,446

# Seattle Public Utilities

## Customer Service Budget Control Level

The purpose of the Solid Waste Utility Customer Service Budget Control Level is to provide customer service in the direct delivery of programs and services.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Customer Service	11,172,000	12,213,710	13,703,556	13,998,618
<b>Total</b>	<b>11,172,000</b>	<b>12,213,710</b>	<b>13,703,556</b>	<b>13,998,618</b>
Full-time Equivalents Total*	84.50	84.50	84.50	84.50

\* 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.

## General Expense Budget Control Level

The purpose of the Solid Waste Utility General Expense Budget Control Level is to provide appropriation to pay the Solid Waste Utility's general expenses.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Debt Service	9,038,695	12,941,374	15,139,850	16,127,860
Other General Expenses	104,092,861	105,675,181	108,202,228	110,379,618
Taxes	19,627,434	20,943,104	21,231,600	21,799,998
<b>Total</b>	<b>132,758,990</b>	<b>139,559,659</b>	<b>144,573,678</b>	<b>148,307,476</b>

*The following information summarizes the programs in General Expense Budget Control Level:*

### **Debt Service Program**

The purpose of the Solid Waste Utility Debt Service Program is to appropriate funds for debt service on Solid Waste Utility bonds.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Debt Service	9,038,695	12,941,374	15,139,850	16,127,860

### **Other General Expenses Program**

The purpose of the Solid Waste Utility Other General Expenses Program is to provide appropriation for payments to contractors who collect the city's solid waste, the Solid Waste Fund's share of City central costs, claims, and other general expenses.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Other General Expenses	104,092,861	105,675,181	108,202,228	110,379,618

# Seattle Public Utilities

## Taxes Program

The purpose of the Solid Waste Utility Taxes Program is to appropriate funds for payment of city and state taxes.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Proposed	Proposed
Taxes	19,627,434	20,943,104	21,231,600	21,799,998

### New Facilities Budget Control Level

The purpose of the Solid Waste Utility New Facilities Budget Control Level, a Capital Improvement Program funded by solid waste revenues, is to design and construct new facilities to enhance solid waste operations.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
New Facilities	8,947,806	26,574,225	49,392,636	23,376,746
<b>Total</b>	<b>8,947,806</b>	<b>26,574,225</b>	<b>49,392,636</b>	<b>23,376,746</b>
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

\* 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.

### Other Operating Budget Control Level

The purpose of the Other Operating Budget Control Level is to fund the Solid Waste Utility's operating expenses for Field Operations, Pre-Capital Planning & Development, Project Delivery, and Utility Systems Management programs.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
Field Operations	10,971,013	12,282,933	12,688,531	13,391,168
Pre-Capital Planning & Development	85,885	176,762	165,825	160,146
Project Delivery	692,119	676,659	939,696	935,049
Utility Systems Management	2,381,033	2,314,304	2,897,492	2,985,152
<b>Total</b>	<b>14,130,050</b>	<b>15,450,658</b>	<b>16,691,544</b>	<b>17,471,515</b>
Full-time Equivalents Total*	76.56	76.56	76.56	76.56

\* 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.

# Seattle Public Utilities

*The following information summarizes the programs in Other Operating Budget Control Level:*

## Field Operations Program

The purpose of the Solid Waste Utility Field Operations Program is to operate and maintain the City's solid waste transfer stations and hazardous materials disposal facilities, and to monitor and maintain the City's closed landfills so the public's health is protected and opportunities are provided for reuse and recycling.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Proposed	Proposed
Field Operations	10,971,013	12,282,933	12,688,531	13,391,168
Full-time Equivalents Total	57.00	57.00	57.00	57.00

## Pre-Capital Planning & Development Program

The purpose of the Solid Waste Utility Pre-Capital Planning & Development Program is to support business case development, project plans, and options analysis for the solid waste system. This program will capture all costs associated with a project that needs to be expensed during its life-cycle, including any post-construction monitoring and landscape maintenance.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Proposed	Proposed
Pre-Capital Planning & Development	85,885	176,762	165,825	160,146

## Project Delivery Program

The purpose of the Solid Waste Utility Project Delivery Program is to provide engineering design and support services, construction inspection, and project management services to Solid Waste Fund capital improvement projects, and to solid waste facility managers.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Proposed	Proposed
Project Delivery	692,119	676,659	939,696	935,049

## Utility Systems Management Program

The purpose of the Solid Waste Utility's Utility Systems Management Program is to ensure that each SPU utility system and associated assets are properly planned, developed, operated, and maintained and that asset management principles and practices are applied to achieve established customer and environmental service levels at the lowest life-cycle cost.

	2013	2014	2015	2016
Expenditures/FTE	Actual	Adopted	Proposed	Proposed
Utility Systems Management	2,381,033	2,314,304	2,897,492	2,985,152
Full-time Equivalents Total	19.56	19.56	19.56	19.56

# Seattle Public Utilities

## Rehabilitation and Heavy Equipment Budget Control Level

The purpose of the Solid Waste Utility Rehabilitation and Heavy Equipment Budget Control Level, a Capital Improvement Program funded by solid waste revenues, is to implement projects to repair and rehabilitate the City's solid waste transfer stations and improve management of the City's closed landfills and household hazardous waste sites.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Rehabilitation and Heavy Equipment	396,980	45,000	30,000	430,000
<b>Total</b>	<b>396,980</b>	<b>45,000</b>	<b>30,000</b>	<b>430,000</b>

## Shared Cost Projects Budget Control Level

The purpose of the Solid Waste Utility Shared Cost Projects Budget Control Level, a Solid Waste Capital Improvement Program, is to implement the Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds and will benefit the Solid Waste Fund.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Shared Cost Projects	794,508	2,238,968	2,192,845	3,147,113
<b>Total</b>	<b>794,508</b>	<b>2,238,968</b>	<b>2,192,845</b>	<b>3,147,113</b>

## Technology Budget Control Level

The purpose of the Solid Waste Utility Technology Budget Control Level, a Capital Improvement Program, is to make use of technology to increase the Solid Waste Utility's efficiency and productivity.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Technology	1,966,583	5,337,065	6,780,632	4,662,726
<b>Total</b>	<b>1,966,583</b>	<b>5,337,065</b>	<b>6,780,632</b>	<b>4,662,726</b>
Full-time Equivalents Total*	6.00	6.00	6.00	6.00

\* 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.

# Seattle Public Utilities

## Administration Budget Control Level

The purpose of the Water Utility Administration Budget Control Level is to provide overall management and policy direction for Seattle Public Utilities, and, more specifically, for the Water Utility, and to provide core financial, human resource, and information technology services.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Administration	16,371,369	14,365,467	18,505,770	18,649,870
General and Administrative Credit	-5,508,225	4,149,220	-7,657,035	-7,645,586
<b>Total</b>	<b>10,863,144</b>	<b>18,514,687</b>	<b>10,848,735</b>	<b>11,004,284</b>
Full-time Equivalents Total*	96.10	96.10	98.10	98.10

\* 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 Administration Budget Control Level:

### Administration Program

The purpose of the Water Utility Administration Program is to provide overall management and policy direction for Seattle Public Utilities, and, more specifically, for the Water Utility, and to provide core financial, human resource, and information technology services to the entire Department.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Administration	16,371,369	14,365,467	18,505,770	18,649,870
Full-time Equivalents Total	96.10	96.10	98.10	98.10

### General and Administrative Credit Program

The purpose of the Water Utility General and Administrative Credit Program is to eliminate double-budgeting related to implementation of capital projects and equipment depreciation.

Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
General and Administrative Credit	-5,508,225	4,149,220	-7,657,035	-7,645,586

## Customer Service Budget Control Level

The purpose of the Water Utility Customer Service Budget Control Level is to provide customer service in the direct delivery of programs and services.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Customer Service	9,011,744	9,297,641	10,953,950	11,293,691
<b>Total</b>	<b>9,011,744</b>	<b>9,297,641</b>	<b>10,953,950</b>	<b>11,293,691</b>
Full-time Equivalents Total*	82.00	82.00	82.00	82.00

\* 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.

# Seattle Public Utilities

## Distribution Budget Control Level

The purpose of the Water Utility Distribution Budget Control Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's water lines, pump stations, and other facilities.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
Distribution	14,790,344	22,600,235	20,713,188	17,999,966
<b>Total</b>	<b>14,790,344</b>	<b>22,600,235</b>	<b>20,713,188</b>	<b>17,999,966</b>
Full-time Equivalents Total*	79.00	79.00	79.00	79.00

\* 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.

## General Expense Budget Control Level

The purpose of the Water Utility General Expense Budget Control Level is to appropriate funds to pay the Water Utility's general expenses.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
Debt Service	79,044,532	79,662,691	79,058,917	82,981,804
Other General Expenses	20,490,884	24,116,542	24,225,486	25,706,361
Taxes	38,439,778	39,861,945	39,515,912	41,240,771
<b>Total</b>	<b>137,975,194</b>	<b>143,641,178</b>	<b>142,800,315</b>	<b>149,928,936</b>

*The following information summarizes the programs in General Expense Budget Control Level:*

### Debt Service Program

The purpose of the Water Utility Debt Service Program is to appropriate funds for debt service on Water Utility bonds.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Proposed	Proposed
Debt Service	79,044,532	79,662,691	79,058,917	82,981,804

### Other General Expenses Program

The purpose of the Water Utility Other General Expenses Program is to appropriate funds for the Water Fund's share of City central costs, claims, and other general expenses.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Proposed	Proposed
Other General Expenses	20,490,884	24,116,542	24,225,486	25,706,361

# Seattle Public Utilities

## Taxes Program

The purpose of the Water Utility Taxes Program is to appropriate funds for payment of City and state taxes.

	2013	2014	2015	2016
Expenditures	Actual	Adopted	Proposed	Proposed
Taxes	38,439,778	39,861,945	39,515,912	41,240,771

### Habitat Conservation Program Budget Control Level

The purpose of the Water Utility Habitat Conservation Budget Control Level, a Capital Improvement Program funded by water revenues, is to manage projects directly related to the Cedar River Watershed Habitat Conservation Plan.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
Habitat Conservation Program	2,941,938	2,610,018	2,603,680	2,820,534
<b>Total</b>	<b>2,941,938</b>	<b>2,610,018</b>	<b>2,603,680</b>	<b>2,820,534</b>
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

\* 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.

### Other Operating Budget Control Level

The purpose of the Other Operating Budget Control Level is to fund the Water Utility's operating expenses for Field Operations, Pre-Capital Planning & Development, Project Delivery, and Utility Systems Management programs.

	2013	2014	2015	2016
Program Expenditures	Actual	Adopted	Proposed	Proposed
Field Operations	29,574,781	25,485,259	31,329,232	32,364,114
Pre-Capital Planning & Development	1,121,408	1,433,680	1,222,396	1,213,164
Project Delivery	4,654,616	4,588,352	5,686,066	5,876,272
Utility Systems Management	13,978,820	15,337,274	18,303,398	18,726,246
<b>Total</b>	<b>49,329,625</b>	<b>46,844,565</b>	<b>56,541,092</b>	<b>58,179,796</b>
Full-time Equivalents Total*	268.59	268.59	270.59	270.59

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# Seattle Public Utilities

*The following information summarizes the programs in Other Operating Budget Control Level:*

## Field Operations Program

The purpose of the Water Utility Field Operations Program is to operate and maintain the infrastructure that provides the public with an adequate, reliable, and safe supply of high-quality drinking water.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Field Operations	29,574,781	25,485,259	31,329,232	32,364,114
Full-time Equivalents Total	122.00	122.00	124.00	124.00

## Pre-Capital Planning & Development Program

The purpose of the Water Utility Pre-Capital Planning & Development Program is to support business case development, project plans, and options analysis for the water system. This program will capture all costs associated with a project that need to be expensed during the life-cycle of the project, including any post-construction monitoring and landscape maintenance.

<b>Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Pre-Capital Planning & Development	1,121,408	1,433,680	1,222,396	1,213,164

## Project Delivery Program

The purpose of the Water Utility Project Delivery Program is to provide engineering design and support services, construction inspection, and project management services to Water Utility's capital improvement projects and to the managers of water facilities.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Project Delivery	4,654,616	4,588,352	5,686,066	5,876,272
Full-time Equivalents Total	24.50	24.50	24.50	24.50

## Utility Systems Management Program

The purpose of the Water Utility's Utility Systems Management Program is to assure that each SPU utility system and associated assets are properly planned, developed, operated and maintained and that asset management principles and practices are applied to achieve established customer and environmental service levels at the lowest life-cycle cost.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Utility Systems Management	13,978,820	15,337,274	18,303,398	18,726,246
Full-time Equivalents Total	122.09	122.09	122.09	122.09

# Seattle Public Utilities

## Shared Cost Projects Budget Control Level

The purpose of the Water Utility Shared Cost Projects Budget Control Level, which is a Water Capital Improvement Program, is to implement the Water Utility's share of capital improvement projects that receive funding from multiple SPU funds.

<b>Program Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Shared Cost Projects	7,601,748	23,387,405	25,164,379	22,933,795
<b>Total</b>	<b>7,601,748</b>	<b>23,387,405</b>	<b>25,164,379</b>	<b>22,933,795</b>
Full-time Equivalents Total*	56.00	56.00	56.00	56.00

\* 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.

## Technology Budget Control Level

The purpose of the Water Utility Technology Budget Control Level, a Capital Improvement Program, is to make use of technology to increase the Water Utility's efficiency and productivity.

<b>Program Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Technology	4,730,007	9,388,878	11,044,120	8,641,021
<b>Total</b>	<b>4,730,007</b>	<b>9,388,878</b>	<b>11,044,120</b>	<b>8,641,021</b>
Full-time Equivalents Total*	22.00	22.00	22.00	22.00

\* 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.

## Transmission Budget Control Level

The purpose of the Water Utility Transmission Budget Control Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's large transmission pipelines that bring untreated water to the treatment facilities, and convey water from the treatment facilities to Seattle and its suburban wholesale customers' distribution systems.

<b>Program Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Transmission	1,515,923	2,915,905	2,497,665	3,246,883
<b>Total</b>	<b>1,515,923</b>	<b>2,915,905</b>	<b>2,497,665</b>	<b>3,246,883</b>
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

\* 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.

# Seattle Public Utilities

## Water Quality & Treatment Budget Control Level

The purpose of the Water Utility Water Quality & Treatment Budget Control Level, a Capital Improvement Program funded by water revenues, is to design, construct, and repair water treatment facilities and remaining open-water reservoirs.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Water Quality & Treatment	2,986,959	11,279,359	11,417,480	7,577,027
<b>Total</b>	<b>2,986,959</b>	<b>11,279,359</b>	<b>11,417,480</b>	<b>7,577,027</b>
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

\* 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.

## Water Resources Budget Control Level

The purpose of the Water Utility Water Resources Budget Control Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade water transmission pipelines and promote residential and commercial water conservation.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Water Resources	4,773,553	4,215,073	13,964,623	23,780,355
<b>Total</b>	<b>4,773,553</b>	<b>4,215,073</b>	<b>13,964,623</b>	<b>23,780,355</b>
Full-time Equivalents Total*	12.00	12.00	12.00	12.00

\* 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.

## Watershed Stewardship Budget Control Level

The purpose of the Water Utility Watershed Stewardship Budget Control Level, a Capital Improvement Program funded by water revenues, is to implement projects associated with the natural land, forestry, and fishery resources within the Tolt, Cedar, and Lake Youngs watersheds.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Watershed Stewardship	182,217	27,000	301,000	551,000
<b>Total</b>	<b>182,217</b>	<b>27,000</b>	<b>301,000</b>	<b>551,000</b>
Full-time Equivalents Total*	8.00	8.00	8.00	8.00

\* 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.

# Seattle Public Utilities

## SPU Fund Table

### Drainage and Wastewater Utility Fund (44010)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Operating Cash at End of Previous Year</b>	<b>60,207,512</b>	<b>61,983,465</b>	<b>74,943,999</b>	<b>83,620,999</b>	<b>58,290,999</b>
Plus: Actual and Estimated Revenues	396,751,763	414,555,632	411,912,946	433,546,822	448,051,823
Less: Actual and Budgeted Expenditures	388,180,053	422,295,513	422,295,513	468,762,868	475,779,095
Plus: CIP Accomplishment Assumptions	0	10,659,677	10,659,677	12,476,563	11,891,216
Plus: Accounting and Technical Adjustments	6,164,777	-2,945,259	8,399,890	-2,590,517	-4,094,560
<b>Ending Operating Cash</b>	<b>74,943,999</b>	<b>61,958,001</b>	<b>83,620,999</b>	<b>58,290,999</b>	<b>38,360,383</b>
Planning Reserve	0	0	0	-1,388,010	-4,693,128
<b>Ending Unreserved Operating Cash</b>	<b>74,943,999</b>	<b>61,958,001</b>	<b>83,620,999</b>	<b>56,902,989</b>	<b>33,667,254</b>

### Solid Waste Utility Fund (45010)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Operating Cash at End of Previous Year</b>	<b>21,142,000</b>	<b>22,248,000</b>	<b>21,000,000</b>	<b>30,518,000</b>	<b>31,600,720</b>
Plus: Actual and Estimated Revenues	178,669,991	214,685,334	200,076,299	232,268,760	201,043,837
Less: Actual and Budgeted Expenditures	174,204,618	207,810,498	207,810,498	238,911,189	217,771,697
Plus: CIP Accomplishment Assumptions	0	3,419,526	3,419,526	5,839,611	3,161,658
Plus: Accounting and Technical Adjustments	-4,607,374	-7,606,377	13,832,673	1,885,538	-11,601,593
<b>Ending Operating Cash</b>	<b>21,000,000</b>	<b>24,935,985</b>	<b>30,518,000</b>	<b>31,600,720</b>	<b>6,432,925</b>
Planning Reserve	0	0	0	-534,509	-1,774,481
<b>Ending Unreserved Operating Cash</b>	<b>21,000,000</b>	<b>24,935,985</b>	<b>30,518,000</b>	<b>31,066,211</b>	<b>4,658,444</b>

# Seattle Public Utilities

## Water Utility Fund (43000)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Operating Cash at End of Previous Year</b>	<b>12,373,179</b>	<b>7,590,000</b>	<b>29,046,001</b>	<b>33,342,001</b>	<b>8,795,229</b>
Plus: Actual and Estimated Revenues	262,774,381	280,532,429	265,238,615	282,229,761	311,018,399
Less: Actual and Budgeted Expenditures	246,703,042	294,721,944	294,721,944	308,850,227	317,957,283
Plus: CIP Accomplishment Assumptions	0	11,463,581	11,463,581	13,155,920	13,132,587
Plus: Accounting and Technical Adjustments	601,482	3,584,935	22,315,748	-11,082,227	-5,820,296
<b>Ending Operating Cash</b>	<b>29,046,001</b>	<b>8,449,001</b>	<b>33,342,001</b>	<b>8,795,229</b>	<b>9,168,636</b>
Planning Reserve	0	0	0	-1,376,637	-4,616,354
<b>Ending Unreserved Operating Cash</b>	<b>29,046,001</b>	<b>8,449,001</b>	<b>33,342,001</b>	<b>7,418,592</b>	<b>4,552,282</b>

# Seattle Public Utilities

# Seattle Streetcar

Scott Kubly, Director

(206) 684-5000

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

## Department Overview

The Seattle Streetcar is part of the Seattle Department of Transportation, with the specific purpose of operating and maintaining the lines of the Seattle Streetcar. The South Lake Union line began operation in late 2007, and the First Hill line is expected to begin operations in winter 2014/2015.

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$1,076,644	\$5,736,611	\$9,060,125	\$9,346,125
<b>Total Operations</b>	<b>\$1,076,644</b>	<b>\$5,736,611</b>	<b>\$9,060,125</b>	<b>\$9,346,125</b>
<b>Total Appropriations</b>	<b>\$1,076,644</b>	<b>\$5,736,611</b>	<b>\$9,060,125</b>	<b>\$9,346,125</b>
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.*

# Seattle Streetcar

## Budget Overview

The Seattle Streetcar consists of two lines - the South Lake Union line and the First Hill line. The City of Seattle contracts with King County Metro to operate the streetcars. Pursuant to interlocal agreements, King County contributes a set amount of the operating costs for the South Lake Union line and Sound Transit contributes a set amount for the First Hill line. The City pays the remaining costs to operate the streetcars. The City's share of the costs is covered by the following: streetcar fares, Federal Transit Administration funds, sponsorships, leases and contributions.

Ridership levels and sponsorship revenues on the South Lake Union Streetcar have been less than the forecast amounts at the start of operations, resulting in operating cash flow challenges. As a result of this negative cash position, the South Lake Union Streetcar is supported by a \$3.6 million interfund loan authorized by the City Council in June 2007 and amended in September 2009. The loan expires in December 2018.

## Incremental Budget Changes

### Seattle Streetcar

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 5,736,611</b>	<b>0.00</b>	<b>\$ 5,736,611</b>	<b>0.00</b>
<b>Proposed Changes</b>				
South Lake Union Streetcar	\$ 2,925,000	0.00	\$ 3,011,000	0.00
First Hill Streetcar	\$ 6,100,000	0.00	\$ 6,300,000	0.00
<b>Proposed Technical Changes</b>				
Interest Expense	\$ 35,125	0.00	\$ 35,125	0.00
Technical Adjustments	-\$ 5,736,611	0.00	-\$ 5,736,611	0.00
<b>Total Incremental Changes</b>	<b>\$ 3,323,514</b>	<b>0.00</b>	<b>\$ 3,609,514</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 9,060,125</b>	<b>0.00</b>	<b>\$ 9,346,125</b>	<b>0.00</b>



# Seattle Streetcar

## Descriptions of Incremental Budget Changes

### Proposed Changes

#### **South Lake Union Streetcar - \$2,925,000**

The South Lake Union Streetcar's operations and maintenance expenses are for the following items:

- Payments to King County Metro: \$2,700,000
- Major Maintenance: \$75,000
- City Direct Expenditures: \$150,000

These costs are expected to be offset by the following revenues:

- Farebox revenue
- Sponsorships, leases, and service contributions
- Federal Transit Administration Funds
- King County Metro Funds

For more detail, please consult the streetcar's six-year financial plan.

#### **First Hill Streetcar - \$6,100,000**

The First Hill Streetcar's operations and maintenance expenses include payments to King County Metro for operating the streetcar and City direct expenditures. These costs are expected to be offset by revenue from fares, Sound Transit and sponsorships. For more detail, please consult the streetcar's six-year financial plan.

### Proposed Technical Changes

#### **Interest Expense - \$35,125**

The streetcar fund is responsible for interest payments on the South Lake Union interfund loan. This loan expires at the end of 2018.

#### **Technical Adjustments - (\$5,736,611)**

This technical adjustment removes all carry forward budget authority and therefore zeros out the streetcar budget.

# Seattle Streetcar

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Streetcar Operations Budget Control Level	STCAR-OPER	1,076,644	5,736,611	9,060,125	9,346,125
<b>Department Total</b>		<b>1,076,644</b>	<b>5,736,611</b>	<b>9,060,125</b>	<b>9,346,125</b>

<b>Department Full-time Equivalents Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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\* 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.

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
439090	Donations and Service Contributions	0	0	244,000	228,000
439090	Sponsorships -- First Hill	0	0	200,000	210,000
439090	Sponsorships -- South Lake Union	248,000	210,000	229,000	235,000
444900	Farebox Recovery -- South Lake Union	99,000	117,000	813,000	841,000
444900	Farebox Revenue -- First Hill	0	0	1,114,000	1,143,000
444900	KC Metro Funds	0	0	1,350,000	1,400,000
444900	Sound Transit Funds	0	4,910,000	5,000,000	5,000,000
471010	FTA Funds	279,000	555,000	315,000	345,000
	<b>Total</b>	<b>626,000</b>	<b>5,792,000</b>	<b>9,265,000</b>	<b>9,402,000</b>

<b>Total Revenues</b>		<b>626,000</b>	<b>5,792,000</b>	<b>9,265,000</b>	<b>9,402,000</b>
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317900	Use of (Contribution to) Fund Balance	450,644	-55,389	-204,875	-55,875
	<b>Total Use of (Contribution to) Fund Balance</b>	<b>450,644</b>	<b>-55,389</b>	<b>-204,875</b>	<b>-55,875</b>

<b>Total Resources</b>		<b>1,076,644</b>	<b>5,736,611</b>	<b>9,060,125</b>	<b>9,346,125</b>
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# Seattle Streetcar

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

### Streetcar Operations Budget Control Level

The purpose of the Streetcar Operations Budget Control Level is to operate and maintain the South Lake Union and First Hill lines of the Seattle Streetcar.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Streetcar Operations	1,076,644	5,736,611	9,060,125	9,346,125
<b>Total</b>	<b>1,076,644</b>	<b>5,736,611</b>	<b>9,060,125</b>	<b>9,346,125</b>

### Streetcar Fund Table

#### Streetcar Fund (10810)

	2013	2014	2014	2015	2016
	<b>Actuals</b>	<b>Adopted</b>	<b>Revised</b>	<b>Proposed</b>	<b>Proposed</b>
<b>Beginning Fund Balance</b>	<b>-3,367,092</b>	<b>-3,597,748</b>	<b>-3,820,084</b>	<b>-2,266,084</b>	<b>-2,061,209</b>
Accounting and Technical Adjustments	-2,348	0	0	0	0
Plus: Actual and Estimated Revenues	626,000	5,792,000	4,090,000	9,265,000	9,402,000
Less: Actual and Budgeted Expenditures	1,076,644	5,736,611	2,536,000	9,060,125	9,346,125
<b>Ending Fund Balance</b>	<b>-3,820,084</b>	<b>-3,542,359</b>	<b>-2,266,084</b>	<b>-2,061,209</b>	<b>-2,005,334</b>
<b>Ending Unreserved Fund Balance</b>	<b>-3,820,084</b>	<b>-3,542,359</b>	<b>-2,266,084</b>	<b>-2,061,209</b>	<b>-2,005,334</b>

# Seattle Streetcar

# Seattle Department of Transportation

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Scott Kubly, Director

(206) 684-5000

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

## Department Overview

The Seattle Department of Transportation (SDOT) develops, maintains, and operates a transportation system that promotes the safe and efficient mobility of people and goods, and enhances the quality of life, environment, and economy of Seattle and the surrounding region. The City's transportation infrastructure is valued at more than \$13 billion, including:

- 1,547 lane-miles of arterial streets,
- 2,407 lane-miles of non-arterial streets,
- 122 bridges,
- 509 stairways,
- 614 retaining walls,
- 22 miles of seawalls,
- 158 traffic cameras,
- 1,061 signalized intersections,
- 47 miles of bike trails,
- 338 miles of on-street bicycle facilities,
- 41,000 street trees,
- 2,040 pay station locations,
- 29,073 curb ramps,
- More than 170,000 signs, and
- 110 acres of SDOT managed landscape areas.

The SDOT budget covers three major lines of business:

The **Transportation Capital Improvement Program** includes the major maintenance and replacement of SDOT's capital assets; the program also develops and constructs additions to the City's transportation infrastructure. The program includes the Major Maintenance/Replacement, Major Projects, and Mobility-Capital Budget Control Levels (BCLs).

**Operations and Maintenance** covers day-to-day operations and routine maintenance that keep people and goods moving throughout the City, which includes operating the City's movable bridges and traffic signals, cleaning streets, repairing potholes, issuing permits, maintaining trees, and planning and engineering transportation. The six BCLs in this area are: Bridges and Structures; Engineering Services; Mobility-Operations; Right-of-Way Management; Street Maintenance; and Urban Forestry.

**Business Management and Support** provides overall policy direction and business support for SDOT and includes the Department Management and General Expense BCLs.

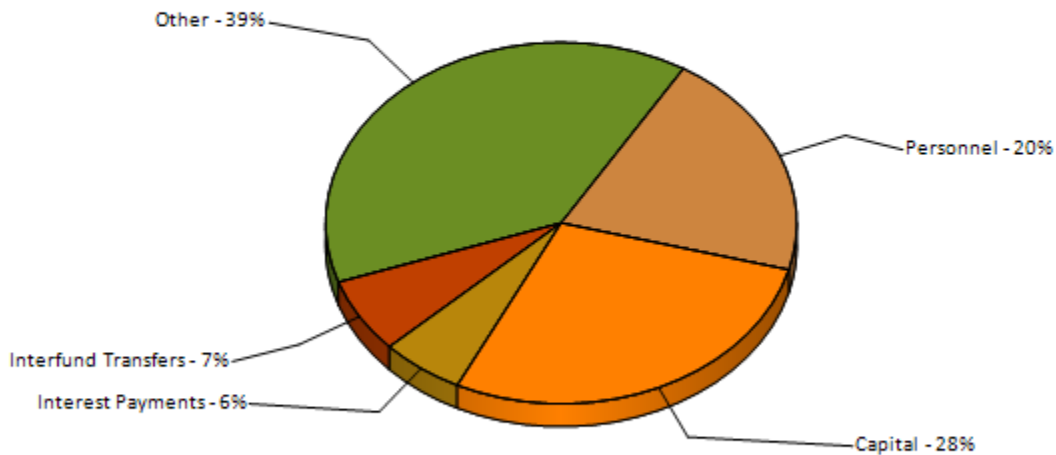
# Seattle Department of Transportation

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$36,295,800	\$41,253,060	\$42,546,115	\$45,242,662
Other Funding - Operating	\$310,191,543	\$367,376,064	\$386,889,728	\$296,073,685
<b>Total Operations</b>	<b>\$346,487,343</b>	<b>\$408,629,124</b>	<b>\$429,435,843</b>	<b>\$341,316,347</b>
<b>Total Appropriations</b>	<b>\$346,487,343</b>	<b>\$408,629,124</b>	<b>\$429,435,843</b>	<b>\$341,316,347</b>
Full-time Equivalent Total*	727.50	758.50	792.50	795.50

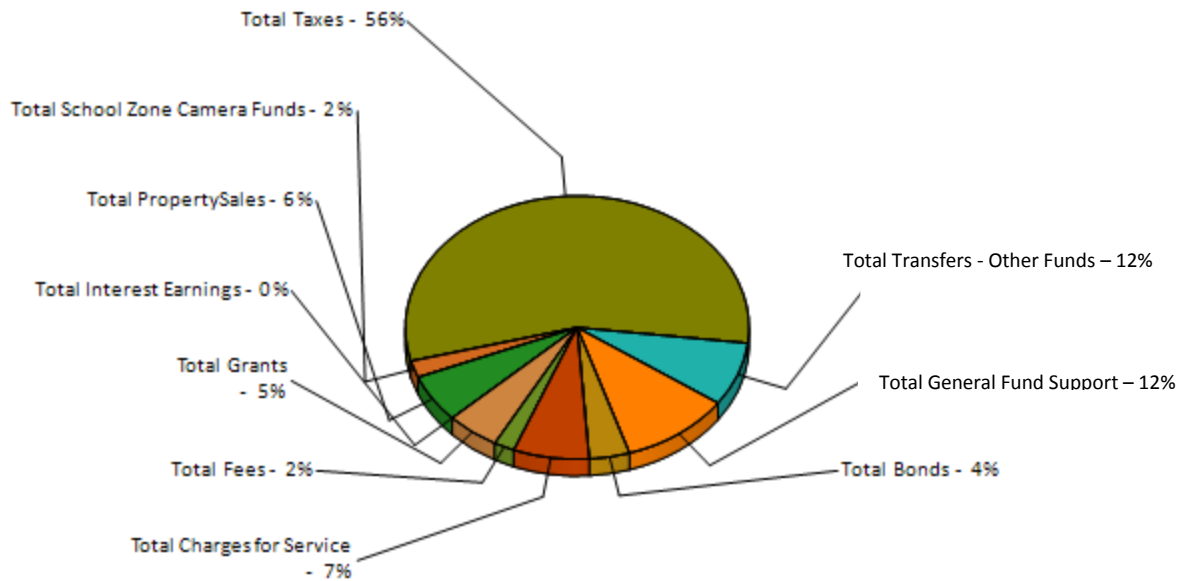
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

## 2015 Proposed Budget - Expenditure by Category



# Seattle Department of Transportation

## 2015 Proposed Budget - Revenue by Category



## Budget Overview

The City of Seattle is the fastest growing large city in America. While this growth provides great opportunities for economic development, it also places significant pressure on the transportation system. Within this context of growth and increasing density, the financial investment for transportation remains flat in 2015 and shrinks in 2016. The two driving factors of the reduced investment in 2016 are the result of the \$43 million Bridging the Gap levy expiring at the end of 2015 and the lower level of scheduled expenditures for the waterfront improvement program.

The 2015-2016 Proposed Budget is a budget re-set for the Seattle Department of Transportation (SDOT). It emphasizes transportation safety and the efficient mobility of goods and people of all ages and abilities. It relies on strategic planning and management of the transportation system with an emphasis on developing and implementing a comprehensive, multi-modal transportation strategy for Seattle. The strategy will integrate and prioritize within the pedestrian, bicycle, transit and freight master plans recognizing that they must work together as a system that maintains and preserves the City's transportation assets. Large infrastructure projects taking place within the city—the Elliott Bay Seawall, Alaskan Way Viaduct and the new Highway 520 Bridge—are viewed fundamentally as safety projects made more critical by the effects climate change and seismic activity could have on the city.

All improvements funded in the 2015-2016 Proposed Budget aim at enhancing the environments for biking, driving, moving freight, riding transit, and walking based on geographic equity and community need. Recognizing that thriving neighborhoods are critical to Seattle's vitality, the proposed budget makes targeted investments in neighborhoods throughout the city. The budget also targets investments in smart technology, including a robust Transportation Operations Center and new pay stations that allow flexibility in managing parking and pricing.

# Seattle Department of Transportation

Likewise, the proposed budget funds infrastructure and asset maintenance for signals, bridges, streets and sidewalks. These investments are prioritized based on safety, need, regulatory requirements and policies established by the Mayor and the City Council.

## Transportation Safety Investments

New investments in transportation safety address the maintenance, rehabilitation and repair of SDOT's streets, bridges, sidewalks, traffic signals and traffic cameras. The proposed budget also includes funding to improve pedestrian safety, particularly near schools. Increased maintenance ensures safety for all users of Seattle's transportation system. For decades, Seattle deferred maintenance of its transportation infrastructure due to funding constraints. Voters passed the Bridging the Gap transportation funding package in 2006 to help reverse this trend, but this did not fully fund maintenance and preservation. Despite the Bridging the Gap funding, the City continues to lag behind industry standards for repair and replacement cycles in many functional areas, but by a lesser amount. Deferred maintenance leads to more costly long-term repairs. In order to address this concern, the proposed budget continues the Enhanced Paving Plan that began mid-year 2011 in the following ways:

- Provides an additional \$2.5 million in 2015 and \$4 million in 2016 to re-surface the city's streets within a new Pavement Microsurfacing Capital Improvement Plan (CIP) project. Additional funding is provided for crack seal to repair roads.
- Provides greater opportunities for pedestrian mobility and includes \$10.3 million in 2015 and \$9.2 million in 2016 for new sidewalks.
- Provides funding for freight improvements and freight mobility including \$256,000 in 2015 for Freight Spot Improvements and \$1.5 million in 2016 for the City's contribution to a Freight Heavy Haul Corridor near the Port of Seattle.
- Provides funding for Rainier Ave South Landslide Mitigation.
- Provides funding to improve bicycle safety on bridges.

## Neighborhood-Based Multi-Modal Transportation Investments

To address increased demand for multi-modal transportation options, the 2015-2016 Proposed Budget makes important mobility investments, including funding to implement the Transit, Pedestrian and Bicycle Master Plans and to make multi-modal improvements to the busy 23rd Avenue corridor. The 2015-2016 Proposed Budget includes funds to:

- Expand investments that make biking, riding transit, and walking easier alternatives to get around in Seattle, by including \$10.3 million for new sidewalks in 2015 (see above), \$800,000 for development of a Downtown Cycle Track Network, and \$2.4 million for new bicycle greenways parallel to the 23rd Avenue corridor.
- Launch a bike sharing program in the Central District neighborhood during 2015.
- Improve the 23rd Avenue corridor, which is a major north-south thoroughfare connecting the Rainier Valley and Central Area to the University of Washington.
- Activate streets and right-of-way areas so people can walk, bike, shop, and explore their community in a new way by increasing funding for the Summer Streets program and supporting new concepts for plazas and parklets.
- Support neighborhood transportation projects by adding \$1 million to the Neighborhood Street Fund in both 2015 and 2016.

## Strategic Planning and Management of Existing and New Assets

The 2015-2016 Proposed Budget makes investments in strategic planning as well as the management of existing and new assets, including improving business practices and keeping the City in compliance with regulatory planning requirements. In addition to major capital projects and basic maintenance, the proposed budget funds



# Seattle Department of Transportation

provisions that maintain accessibility in the midst of significant downtown construction, including:

- Developing and implementing a Move Seattle strategy that integrates multimodal plans and functions.
- Implementing a 24/7 transportation operations center that allows SDOT to centralize Construction Coordination, Traffic Management, Dispatch, Emergency Operations, Customer Inquiry and Call Center in one location.
- Funding replacement of traffic cameras during the next four years and providing maintenance funds for those waiting to be replaced. The traffic cameras provide critical real-time information that will bolster the Transportation Operations Center's effectiveness.
- Funding the Street Use & Urban Forestry's Applicant Services team to fully staff the customer service desk, which will improve service screening, information and referral, formal permit intake, dedicated cashiering services, and timely permit issues.
- Funding for planning and implementing resiliency of the Transportation Operations Center technology in case of regional events.
- Increasing support to the Public Space Management Program to help install temporary projects in the right-of-way, such as parklets and food trucks, to promote a vibrant and safe right of way.
- Funding for new and existing Intelligent Transportation Systems (ITS) to improve traffic flows and provide travelers with enhanced information about travel conditions during this period of intense construction activity in downtown Seattle. Installing new sensors and cameras will allow the City's signal control system to adapt to real-time traffic and improve traffic flow. Major components of ITS include adaptive signals, dynamic message signs, transit priority and enhanced traveler information.
- Replacing aging pay stations.
- Creating a Transit Division within SDOT.
- Creating an Office of the Central Waterfront.

## Maximizing the City's Transportation Revenues

The 2015-2016 Proposed Budget uses several funding sources and increased revenues to support transportation infrastructure maintenance. Sources include federal, state and local grants; bonds; the Bridging the Gap property tax levy; commercial parking tax; vehicle license fees; fees for service; real estate excise taxes; street vacations; gas tax; property sales proceeds; school zone camera tickets; and an annual allocation from the City's General Fund.

The gas tax revenues are forecasted to remain flat in 2015 and 2016. Meanwhile, commercial parking tax revenues are above previous forecasts for 2014, 2015 and 2016. These revenues pay for a largely status quo budget in 2015 until a more stable funding source for transportation is realized in 2016. Continued levels of Real Estate Excise Tax (REET) support SDOT's CIP, allowing for increased funding in 2015 and 2016 for infrastructure maintenance, preservation and expansion. Finally, using existing bond proceeds reduces the need for additional bond sales in 2015.

The biggest change in the proposed budget occurs in 2016 with the \$41 million funding reduction due to the Bridging the Gap Levy (BTG) expiring at the end of 2015. The 2006 \$365 million voter-approved BTG levy supported a significant portion of the City's transportation program. The 2015-2016 Proposed Budget begins to set the foundation for discussion about future transportation funding needs. The proposed budget provides SDOT with \$42.5 million in General Funds and \$386.9 million from other funding sources in 2015. Collectively, this represents a \$20.8 million (five percent) increase relative to the 2014 Adopted Budget. In 2016, the proposed budget is \$45.2 million in General Funds and \$296.1 million from other funding sources--a \$67 million drop from 2014 Adopted Budget level (16.5% reduction).

# Seattle Department of Transportation

## Incremental Budget Changes

### Seattle Department of Transportation

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 408,629,120</b>	<b>758.50</b>	<b>\$ 408,629,120</b>	<b>758.50</b>
<b>Baseline Changes</b>				
31st Floor Rent Costs	\$ 261,386	0.00	\$ 265,569	0.00
Citywide Adjustments for Standard Cost Changes	\$ 2,765,567	0.00	\$ 4,850,244	0.00
Rent Adjustment	\$ 0	0.00	\$ 0	0.00
Align CIP for 2015 with CIP Plan	\$ 41,621,455	0.00	\$ 75,812,154	0.00
Adjustment for One-time Adds or Reductions	-\$ 371,000	27.00	-\$ 4,431,000	27.00
Supplemental Budget Changes	\$ 0	0.00	-\$ 675,000	0.00
<b>Proposed Changes</b>				
Investing in Seattle's Neighborhoods	\$ 6,067,947	1.00	\$ 9,991,400	1.00
Implement Access Seattle	\$ 1,457,965	2.00	\$ 1,432,965	2.00
Invest in Freight Improvements	\$ 1,556,000	0.00	\$ 1,900,000	0.00
Improve the Bicycle Network	\$ 1,500,000	0.00	\$ 100,000	0.00
Improve the Third Avenue Transit Corridor	\$ 633,000	0.00	\$ 708,000	0.00
Maintain Signals and Cameras	\$ 650,000	0.00	\$ 1,663,000	1.00
Complete Design for Fauntleroy Way SW	\$ 500,000	0.00	\$ 0	0.00
Improve, Maintain and Replace Bridges	\$ 651,000	0.00	\$ 1,731,000	0.00
Improving Parking Information	\$ 260,000	0.00	\$ 180,000	0.00
Partnering with SPU and Updating Internal Systems	\$ 1,038,393	0.00	\$ 317,000	2.00
Staff the Central Waterfront Project	\$ 0	4.00	\$ 0	4.00
Adjust Debt Service	-\$ 560,090	0.00	-\$ 298,288	0.00
<b>Proposed Technical Changes</b>				
Technical Adjustments	-\$ 36,751,199	0.00	-\$ 149,560,209	0.00
Expiration of Bridging the Gap Levy	\$ 0	0.00	-\$ 12,307,374	0.00
Final Citywide Adjustments for Standard Cost Changes	-\$ 473,701	0.00	\$ 1,007,766	0.00
<b>Total Incremental Changes</b>	<b>\$ 20,806,723</b>	<b>34.00</b>	<b>-\$ 67,312,773</b>	<b>37.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 429,435,843</b>	<b>792.50</b>	<b>\$ 341,316,347</b>	<b>795.50</b>

# Seattle Department of Transportation

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **31st Floor Rent Costs - \$261,386**

This item adjusts the budget to account for SDOT's rent increase due to SDOT's expansion to the 31st floor of the Bank of America building. The amount factors in credits and allowances.

#### **Citywide Adjustments for Standard Cost Changes - \$2,765,567**

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.

#### **Rent Adjustment**

This is a revenue neutral adjustment that moves the department's costs for rent from the Department Management BCL to the General Expense BCL.

#### **Align CIP for 2015 with CIP Plan - \$41,621,455**

This adjustment aligns the budget with the 2015 amounts in the 2014-2020 Adopted CIP.

#### **Adjustment for One-time Adds or Reductions - (\$371,000)/27.00 FTE**

This item includes budget reductions in the 2015-16 Biennium for one-time salaries, equipment or expenses added in the 2014 Adopted Budget. It also includes the addition of funding for one-time budget reductions taken in 2014. The 27.0 FTE adjustment amount refers to mid-year 2013 FTE adjustments that were not included in the 2014 Adopted FTE count.

#### **Supplemental Budget Changes**

This adjustment reflects changes made through supplemental budget legislation since the last Adopted Budget. Supplemental budget legislation is developed by the Executive and adopted by the City Council four times a year to provide for corrections to the Adopted Budget, unforeseen changes in circumstance, new funding opportunities or new policy priorities. These changes may include additions or reductions in appropriations and FTEs.

### Proposed Changes

#### **Investing in Seattle's Neighborhoods - \$6,067,947/1.00 FTE**

Unique and distinctive neighborhoods make Seattle a special place to live. Each neighborhood provides a sense of community and identity by connecting residences, businesses, parks and cultural centers. Seattle's neighborhoods are the focus of the City's planning efforts, and the City's transportation network is key to mobility within and between neighborhoods. The 2015-2016 Proposed Budget identifies the following investments in Seattle's neighborhoods:

- New sidewalks - Installing new sidewalks is a key priority for Mayor Murray. Therefore, the proposed budget redirects funds within the Pedestrian Master Plan and the Pedestrian Master Plan - School Safety

# Seattle Department of Transportation

CIP projects to establish a "Pedestrian Master Plan - New Sidewalks" CIP project. An additional \$2,000,000 from Real Estate Excise Tax (REET) funds have been directed to the new sidewalk project in 2016. Total proposed funding for new sidewalks is \$10,319,000 in 2015 and \$9,200,000 in 2016. *School Zone Camera Fund: \$4,371,000 2015 and \$4,700,000 in 2016; REET: \$5,948,000 in 2015 and \$2,000,000 in 2016; Vehicle License Fees: \$1,223,000 in 2016; Commercial Parking Tax: \$1,277,000 in 2016.*

- **Street Resurfacing and Repair** - The Seattle Department of Transportation maintains a total pavement network of more than 3,900 lane miles. Of these, approximately 1,500 lane miles are arterial streets and 2,400 are non-arterial streets. The proposed budget provides an additional \$3,000,000 in 2015 and an anticipated \$5,000,000 in 2016 to re-surface and repair the city's streets. For more information, please consult the 2015 - 2020 Proposed CIP. *Commercial Parking Tax: \$3,000,000 in 2015 and \$1,000,000 in 2016; REET: \$4,000,000 in 2016.*
- **Neighborhood Street Fund** - This fund pays for neighborhood transportation projects that are identified and prioritized by neighborhood communities. The proposed budget provides an additional \$1,000,000 for this program in 2015 and also in 2016. *REET: \$1,000,000 in 2015 and \$1,000,000 in 2016.*
- **Summer Streets** - The 2015-2016 Proposed Budget builds upon the success of the Summer Streets program. The program closes a street to traffic for a few hours so that people can walk, bike, shop and explore their community in a new way. An estimated 30,000 people attended the four Summer Streets events in 2014. The proposed budget expands the program to include four additional neighborhood events per year in 2015 and 2016. The expanded program will close multiple roadways and connect the events to parks and neighborhood business districts with live music or other events. SDOT will seek sponsorships to help share costs and expand the program's scope. *Commercial Parking Tax: \$324,000 in 2015 and \$324,000 in 2016.*
- **Public Space Management** - The Public Space Management Program (PSMP) manages the delivery of high priority items including bike share, recently constructed parklet features, food vending and newsstands in the public's right of way, and street furniture. Supporting the orderly delivery of these services requires sufficient staff to conduct ongoing inspections, public notification of proposed changes and ensure compliance with applicable laws. The 2015-2016 Proposed Budget provides funds to assist in creating, expanding, measuring, monitoring, and communicating the PSMP program areas and to support inspection activities. *Street Use Cost Center: \$701,548 in 2015.*
- **Rainier Avenue South Landslide Mitigation** - The 9600 to 9700 block of Rainier Avenue South has been the site of more than twenty recorded landslide events, including two events in 2013 and one event in 2014. This section of roadway averages 18,000 vehicle trips daily, and is a designated State Highway (SR 167). It is also a popular weekend bicycle route. The landslides block vehicle and bicycle traffic and require considerable City resources to clear up debris and re-open the right-of-way. The sidewalk has been closed since 1998 due to landslide events in this area, forcing pedestrians to cross the street. The proposed budget addresses this longstanding problem by providing funds to construct a 400-linear-foot catchment wall. The new wall will enable the re-opening of the sidewalk and reduce the City's maintenance costs by approximately \$10,000 annually. *Street Use Cost Center: \$300,000 in 2015 and \$925,000 in 2016.*
- **ADA Program** - Pedestrian accessibility and safety are important concerns for the City, particularly near schools. The proposed budget uses revenues from the School Zone Fixed Automated Camera Fund to support an ADA transition plan and an ADA strategic advisor to promote accessibility and safety for pedestrians. The School Zone Fixed Automated Camera Fund revenues can be used for expenses directly related to improving pedestrian safety and directly related infrastructure projects near schools. Where appropriate, the department may coordinate with the Pedestrian Master Plan - New Sidewalks CIP. *School Zone Fixed Automated Camera Fund: \$742,879 in 2015 and \$742,879 in 2016.*

# Seattle Department of Transportation

## Implement Access Seattle - \$1,457,965/2.00 FTE

The 2015-2016 Proposed Budget builds upon the Access Seattle program's successes in 2014. The Access Seattle program aims to keep businesses thriving, travelers moving safely, and construction coordinated during the significant growth and development boom in many parts of Seattle. The program actively plans, coordinates, and monitors construction activity in downtown as well as in neighborhoods, and will become even more important as major downtown construction activity is expected to continue in 2015. Current construction hubs include: Central Waterfront, Pioneer Square, South Lake Union, North Downtown/Denny Triangle, Ballard, Capitol Hill and West Seattle.

- Transportation Operations Center (TOC) - The Transportation Operations Center will centralize Construction Coordination, Traffic Management, Dispatch, Emergency Operations and Customer Inquiry and Call Center in one location to facilitate, communicate and ensure critical information is shared in a timely manner. *Street Use Cost Center: \$500,000 in 2015.*
- Construction Hub Inspector - The proposed budget adds a construction hub inspector to the Hub Team, bringing the total number of field coordinator inspectors to three. The Construction Hub Inspectors coordinate and inspect construction activity and enforce city regulations. The hub inspectors will transition from coordinating small hubs within the center city to coordination construction in all of center city. *Street Use Cost Center: \$249,201 in 2015 and \$224,201 in 2016.*
- Transportation Operations Center Resiliency Upgrade - SDOT's Traffic Management Unit, housed within the newly created Transportation Operations Center, use traffic data obtained from the Intelligent Transportation System (ITS) network. The ITS network coordinates signals, message signs, and incident management tools to help improve traffic flow in the event of congestion. The system is currently monitored and managed on the 37th Floor of the Seattle Municipal Tower, where an adjacent room houses the servers and network infrastructure used to control and communicate with ITS devices in the field. The City will eventually transition this single-point-of-failure configuration into a more resilient system that is still operable should a regional event disrupt the local system. The proposed budget funds consulting services to conduct an analysis of the system and provide design recommendations. The 2016 funding supports initial investments in hardware, communication infrastructure, and labor to implement the plan. The analysis and design recommendations will better inform the 2016 investments. *Street Use Cost Center: \$500,000 in 2015 and \$1,000,000 in 2016.*
- Data/GIS Analyst - The proposed budget also funds a Data/GIS Analyst to develop and manage the data necessary to support real-time travel information near construction activity hubs. *Street Use Cost Center: \$208,764 in 2015 and again in 2016.*

## Invest in Freight Improvements - \$1,556,000

The 2015 -2016 Proposed Budget makes significant investments in freight improvements. Seattle is home to multiple large scale projects near the freight corridor south of downtown, including State Route (SR) 99 tunnel construction, seawall replacement, and other improvements along the waterfront. To help mitigate potential traffic congestion spots and improve freight mobility, SDOT will install traffic cameras, upgraded signals, vehicle detection devices and fiber communication as part of an Intelligent Transportation System (ITS) in the freight corridor. The projects will improve signal timing and allow SDOT to measure travel times along South Michigan Street and First Avenue South. In addition, ITS will provide real-time information to improve traffic flow for freight operators and the general public travelling between Georgetown, the stadium district, SR-99, SR-509, and I-5. Additional improvements in the freight mobility include:

- Freight ITS - The improvements to South Michigan Street and First Avenue South include 10 signal upgrades, vehicle detection at all signalized intersections, eight Wi-Fi/Bluetooth readers to measure

# Seattle Department of Transportation

travel time, fiber communication, and three traffic cameras. The funding leverages a \$4 million grant award. Ongoing operations and maintenance is funded at \$200,000 in 2016. *Street Vacation Revenues: \$1,300,000 in 2015; REET: \$200,000 in 2016; Street Use Cost Center: \$200,000 in 2016.*

- **Freight Spot Improvements** - The proposed budget extends the Freight Spot Improvement program into 2015. The Freight Spot Improvement program supports all freight routes with signal and infrastructure improvements and critical port and railroad coordination. *Street Vacation Revenues: \$256,000 in 2015.*
- **Freight Heavy Haul Corridor** - Recognizing that the Port of Seattle and the freight mobility south of downtown Seattle is a vital economic engine to the city, the City of Seattle and the Port are collaborating to provide a Heavy Haul Network to facilitate movement of heavy containers from the Port to nearby rail yards in 2016. Additional funding is anticipated from the Port of Seattle. *REET: \$1,500,000 in 2016.*

## Improve the Bicycle Network - \$1,500,000

With the increasing popularity of using bicycles as a transportation means, the City of Seattle is investing in critical bicycle safety and mobility infrastructure and working to expand bicycle access in targeted neighborhoods. Building upon the Second Avenue Protected Bike Lane pilot project that opened in September 2014, the 2015-2016 Proposed Budget extends the Second Avenue project and includes a new protected bike lane on Fourth Avenue. The center city bike lane expansion is coupled with the start of bike share in Seattle scheduled for October 2014. The City of Seattle will fund the program's expansion into the Central District in 2015. The proposed investments are in addition to \$2.4 million for the 23rd Avenue parallel greenway, \$4.6 million for Bicycle Master Plan Implementation in 2015, and \$5 million in the Sound Transit North Link Station Bike and Pedestrian Improvements project between 2015 and 2016. The proposed budget includes the following three new investments in the City's bicycle program:

- **Center City Protected Bicycle Lanes** - One of the highest priorities identified in the 2014 Bicycle Master Plan is center city protected bicycle lanes. The proposed budget includes funding in 2015 for protected bicycle lanes on Second and Fourth Avenues to improve safety for current riders, attract new riders, and signal the City's commitment to improving bicycle facilities in the center city. The \$800,000 in City funding leverages \$5 million in grant funding to complete the project. *Commercial Parking Tax: \$800,000 in 2015.*
- **Bike Share** - In fall 2014, Pronto Cycle Share launched a bike sharing program in select neighborhoods in Seattle, with an initial focus on the densest areas with the highest anticipated use. The City of Seattle is collaborating with Pronto Cycle Share to expand into the central district in 2015. The city investment leverages \$400,000 in grant funds. *Commercial Parking Tax: \$600,000 in 2015.*
- **Bridge Maintenance for Bicycle Safety** - To enhance bicycle safety, the proposed budget includes funding to replace expansion joints on bicycle routes that cross the City's bridges. *Commercial Parking Tax: \$100,000 in 2015; REET: \$100,000 in 2016.*

## Improve the Third Avenue Transit Corridor - \$633,000

[Third Avenue](#) is one of the City's most important transit corridors. The City of Seattle and King County Metro Transit are working together to make the corridor an inviting, accommodating, safe and attractive place for transit users and pedestrians. In mid-2002, SDOT committed to partner with King County Metro for Federal Transit Administration grant funding applications. Project design is currently funded and underway; construction is also underway between Pike and Stewart streets. The proposed budget and proposed CIP fund the City's share of this important partnership. *Commercial Parking Tax: \$133,000 in 2015; REET: \$500,000 in 2015 and \$708,000 in 2016.*

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## Maintain Signals and Cameras - \$650,000

Maintaining the 1,061 signalized intersections and 158 traffic cameras within the city is a priority for SDOT. Device outages may result in travel time delays, congestion, and an inability to appropriately manage traffic through the Transportation Operations Center.

- Signal Major Maintenance - Current funding for signal major maintenance allows for eight signal rebuilds annually. The investment will allow for 10 additional signal rebuilds in 2016, significantly reducing the replacement cycle for signals. *REET: \$1,013,000 in 2016.*
- Traffic Camera Replacement - Traffic cameras are integral to Seattle's dynamic transportation mobility infrastructure. SDOT maintains 158 traffic cameras which inform the Transportation Operations Center (TOC) of potential congestion points. The TOC can then respond with communication or other methods to help minimize congestion in an area. The proposed budget funds 39 camera replacements per year for four years and \$50,000 annually for ongoing preventative maintenance. *Commercial Parking Tax: \$650,000 in 2015 and \$50,000 in 2016; REET: \$600,000 in 2016.*

## Complete Design for Fautleroy Way SW - \$500,000

Fautleroy Way SW is the main corridor to the "Alaska Junction" business area, the Fautleroy ferry terminal, and a significant residential area in West Seattle. The current roadway is a four to five lane principal arterial with two lanes in each direction. The project to redesign the roadway includes a raised center median from 35th Avenue SW to SW Alaska Street, a 6-foot-wide sidewalk, a 6-foot-wide protected bicycle lane, a 6-foot-wide landscaping zone, and new pedestrian lighting along both sides of Fautleroy Way SW. The project will reach 60% design in late 2014. The proposed budget provides the funding needed to reach 100 percent design. *Street Vacation Revenues: \$500,000 in 2015.*

## Improve, Maintain and Replace Bridges - \$651,000

SDOT manages more than 100 bridges with a replacement value of more than \$2.5 billion. This year, SDOT is submitting \$10,440,000 in federal grant applications for the following four bridges, which require \$5,143,000 in total local matching and related funds during 2015-2017:

- Post Alley - This bridge was built with timber pilings around 1900 and cannot accommodate truck traffic. This project will remove the bridge and reconstruct a standard street, eliminating the future costs of maintaining a bridge.
- Cowen Park Bridge - This bridge was built in 1936 and spans the Ravenna Ravine. Although much of the sub-structure is in good condition, the upper sections were not built to carry today's truck and bus weights. As a result, the bridge has many cracks that allow water to enter the concrete and cause corrosion. This project will improve the bridge from poor condition to good condition.
- Schmitz Park Bridge - This bridge was built in 1935 and is in good condition except for a severely worn and cracked deck. This project will resurface the concrete deck and significantly extend the life of the bridge.
- 45th Street Viaduct - This structure is on an important corridor between Interstate 5, the University of Washington and Children's Hospital. The 45th Street viaduct consists of more than one bridge structure. SDOT recently replaced the old timber structure on the westernmost end of the bridge. The proposed budget provides funds so that the remaining bridge structure that was not replaced will be more resistant to earthquakes.

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If the grants are successful, anticipated local funding needs are \$351,000 during 2015, \$1,431,000 in 2016, and \$3,362,000 in 2017. *Commercial Parking Tax: \$351,000 in 2015; REET: \$595,000 in 2016; Street Vacations: \$836,000 in 2016.*

The proposed budget also includes resources to rate the loads on bridges due to new Federal standards issued in November 2013. The new standards result in a need for the City to load rate 24 bridges by 2017 at a total cost of \$800,000 and an additional 39 bridges by 2022 at a total cost of \$1,300,000. The proposed budget and CIP anticipate spreading the work and associated costs over seven years, at a cost of \$300,000 per year. *Commercial Parking Tax: \$300,000 in 2015; REET: \$300,000 in 2016.*

## Improving Parking Information - \$260,000

The 2015-2016 Proposed Budget includes the following two investments in the City's parking program:

- Develop a paid parking occupancy model that builds innovation into SDOT's performance-based parking pricing program. Data from parking pay station transactions will then be used to estimate parking occupancy and inform future decisions about parking rates. *Commercial Parking Tax: \$80,000 in 2015.*
- Continue to operate and maintain the City's [e-park program](#), which provides parkers with real-time information about parking availability at garages in Seattle's downtown retail district, Pioneer Square and on the waterfront. This funding replaces funding formerly provided by the state and is supplemented by \$105,000 from the Alaskan Way Viaduct CIP project. *Commercial Parking Tax: \$180,000 in 2015 and again in 2016.*

## Partnering with SPU and Updating Internal Systems - \$1,038,393

The Seattle Department of Transportation (SDOT) partners with Seattle Public Utilities' (SPU's) Street Sweeping for Water Quality Program, which reduces storm water pollution where waters drain directly to lakes, streams, the Duwamish River, and Puget Sound. This program began in 2011 and focuses on sweeping arterials at night. Street sweeping is a cost-effective way to decrease pollutants and improve air and water quality. SPU is planning to expand the program in 2016 to remove a minimum of 40 tons of additional pollutants and double the total annual curb-miles swept from 13,300 to more than 27,000. As a result, SDOT will need to hire two additional equipment operators in 2016 to sweep additional routes at an annual cost of \$292,000. SPU will pay \$200,000 of these costs and SDOT will pay \$92,000 of these costs. *Commercial Parking Tax: \$92,000 in 2016; Seattle Public Utilities Funds: \$200,000 in 2016.*

The proposed budget supports expanding the SDOT/SPU partnership to include a program to address groundwater seepage. These seepages are found throughout Seattle, often next to steep hillsides where underground streams surface in the right of way. As a result, slime builds up and can create slippery conditions. The City currently does not have a formal program for addressing this problem; therefore, the proposed budget identifies \$25,000 of ongoing funding for SDOT to work with SPU to track and address seepages. *Commercial Parking Tax: \$25,000 ongoing.*

The City of Seattle is committed to providing quality customer service. As part of this effort, the proposed budget includes funding to support SDOT's applicant services team, which staffs the Street Use & Urban Forestry's customer permit services counter. The additional funds will optimize customer service by triaging customer service screening; information and referral; and permit intake. In addition, customer service improvements will include dedicated cashiering services, one-on-one enhanced coaching with customers, and timely permit issuance. *Street Use Cost Center: \$813,393 in 2015.*

SDOT's Street Use and Urban Forestry Division offers more than 60 different types of permits. The rate model for the permit fees was last updated in 2010. This model needs to be updated to compare with similar jurisdictions and identify best practices; improve modeling and costing; and evaluate the growth model. *Street Use Cost*



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*Center: \$200,000 in 2015.*

## **Staff the Central Waterfront Project/4.00 FTE**

The City of Seattle's downtown waterfront is undergoing tremendous change. The State of Washington is building a deep bore tunnel to replace the Alaskan Way Viaduct. In place of the viaduct, the City of Seattle plans to build a new surface street with various amenities along the waterfront, along with improved connections on east-west streets, and improved public piers. In addition, the City is replacing the south end of the Seawall. The 2015-2016 Proposed Budget includes a new division within SDOT called the Office of the Waterfront, to coordinate and implement the multiple large-scale improvement projects.

The 2015-2016 Proposed Budget adds 2.0 FTE to the Office of the Waterfront: one Senior Transportation Planner to provide project management support and coordination, including managing the effort to keep the waterfront active during construction; and one Administrative Staff Assistant to support the Office of the Waterfront Director and management team. The proposed budget makes permanent the Director's position and a Strategic Advisor 1 to assist with program coordination and public outreach within the Office.

## **Adjust Debt Service - (\$560,090)**

The 2015-2016 Proposed Budget reduces debt service payments for debt-financed projects by \$560,090 in 2015 and by \$298,288 in 2016. This change reflects use of existing bond proceeds and the need to issue less new debt in 2016.

## **Proposed Technical Changes**

### **Technical Adjustments - (\$36,751,199)**

Technical adjustments include adjustments to account for current estimates of reimbursable work, aligning the proposed budget with the proposed CIP, and internal shifts within BCLs. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

### **Expiration of Bridging the Gap Levy**

The Bridging the Gap levy expires at the end of 2015. As a result of that revenue loss, the 2016 Proposed Budget is \$12 million less than the 2015 operations and maintenance budget and \$29 million lower in the capital budget; for additional detail, please consult the 2015-2020 Proposed CIP.

### **Final Citywide Adjustments for Standard Cost Changes - (\$473,701)**

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."

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## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Bridges &amp; Structures Budget Control</b>					
Bridge Operations		2,972,857	3,247,068	3,369,792	3,420,950
Structures Engineering		638,183	823,250	856,550	872,385
Structures Maintenance		3,793,945	4,973,926	4,609,191	3,748,899
<b>Total</b>	<b>17001</b>	<b>7,404,985</b>	<b>9,044,244</b>	<b>8,835,533</b>	<b>8,042,234</b>
<b>Department Management Budget Control</b>					
Director's Office		1,277,979	2,033,227	2,957,309	3,015,600
Division Management		12,046,174	13,875,968	12,317,536	12,579,569
Human Resources		750,161	1,389,166	1,349,798	1,381,485
Indirect Cost Recovery - Department Management		-30,644,269	-30,798,400	-29,224,416	-30,610,754
Public Information		628,144	1,454,161	1,354,752	1,073,088
Resource Management		15,231,459	13,076,503	12,571,288	12,050,154
Revenue Development		555,601	593,646	615,596	623,937
<b>Total</b>	<b>18001</b>	<b>-154,750</b>	<b>1,624,271</b>	<b>1,941,863</b>	<b>113,079</b>
<b>Engineering Services Budget Control Level</b>	<b>17002</b>	<b>1,663,659</b>	<b>1,633,142</b>	<b>1,467,371</b>	<b>1,492,775</b>
<b>General Expense Budget Control</b>					
City Central Costs		11,555,017	13,092,583	20,287,668	21,713,171
Debt Service		27,032,644	29,318,398	24,628,235	25,362,053
Indirect Cost Recovery - General Expense		-11,753,733	-13,098,088	-19,390,996	-19,390,996
Judgment & Claims		2,974,125	3,553,310	1,769,402	3,250,869
<b>Total</b>	<b>18002</b>	<b>29,808,053</b>	<b>32,866,203</b>	<b>27,294,309</b>	<b>30,935,097</b>
<b>Major Maintenance/Replacement Budget Control</b>					
Bridges & Structures		16,606,354	22,123,000	15,164,196	20,804,000
Landslide Mitigation		886,717	412,001	716,000	1,345,000
Roads		31,991,282	19,826,002	19,272,601	9,972,999
Sidewalk Maintenance		2,503,479	2,326,001	1,047,000	0
Trails and Bike Paths		4,609,490	6,483,003	6,479,001	1,300,001
<b>Total</b>	<b>19001</b>	<b>56,597,322</b>	<b>51,170,007</b>	<b>42,678,798</b>	<b>33,422,000</b>
<b>Major Projects Budget Control</b>					
Alaskan Way Viaduct and Seawall Replacement		46,440,810	135,907,001	160,631,000	143,059,224
First Hill Streetcar		52,955,618	14,111,001	0	0

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Magnolia Bridge Replacement		327,089	0	0	0
Mercer Corridor		18,332,363	0	0	0
Mercer West		22,462,781	21,221,000	25,599,866	1,905,677
Spokane Street Viaduct		1,376,165	0	0	0
SR-520		324,044	678,002	249,425	119,717
<b>Total</b>	<b>19002</b>	<b>142,218,869</b>	<b>171,917,004</b>	<b>186,480,291</b>	<b>145,084,618</b>
<b>Mobility-Capital Budget Control</b>					
Corridor & Intersection Improvements		6,784,065	18,502,000	17,029,001	19,571,827
Freight Mobility		676,936	525,001	256,000	1,500,000
Intelligent Transportation System		0	2,525,000	4,810,000	1,800,000
Neighborhood Enhancements		5,722,321	6,018,005	8,943,999	6,893,000
New Trails and Bike Paths		1,316,743	1,368,584	322,343	0
Sidewalks & Pedestrian Facilities		7,897,397	15,853,850	24,017,465	10,056,499
Transit & HOV		12,943,738	9,717,002	9,310,062	1,395,872
<b>Total</b>	<b>19003</b>	<b>35,341,199</b>	<b>54,509,442</b>	<b>64,688,870</b>	<b>41,217,198</b>
<b>Mobility-Operations Budget Control</b>					
Commuter Mobility		11,033,803	12,393,245	14,267,388	10,626,197
Neighborhoods		2,424,569	3,694,621	3,478,172	3,356,386
Parking		8,384,960	8,080,687	8,740,752	8,896,743
Signs & Markings		3,743,793	4,658,032	4,597,897	3,216,074
Traffic Signals		8,852,744	10,996,940	10,793,080	6,824,188
<b>Total</b>	<b>17003</b>	<b>34,439,870</b>	<b>39,823,525</b>	<b>41,877,289</b>	<b>32,919,588</b>
<b>ROW Management Budget Control Level</b>	<b>17004</b>	<b>14,575,873</b>	<b>19,842,865</b>	<b>24,176,824</b>	<b>18,379,222</b>
<b>Street Maintenance Budget Control</b>					
Emergency Response		1,001,150	1,997,176	2,053,901	2,093,558
Operations Support		3,882,668	3,919,076	4,211,648	4,243,939
Pavement Management		278,354	295,263	306,582	313,572
Street Cleaning		5,554,873	5,731,196	5,684,223	6,038,583
Street Repair		9,091,661	9,610,970	12,912,574	13,589,299
<b>Total</b>	<b>17005</b>	<b>19,808,705</b>	<b>21,553,681</b>	<b>25,168,928</b>	<b>26,278,951</b>
<b>Urban Forestry Budget Control</b>					
Arborist Services		1,035,507	934,491	1,382,574	514,809
Tree & Landscape Maintenance		3,748,051	3,710,249	3,443,193	2,916,776
<b>Total</b>	<b>17006</b>	<b>4,783,558</b>	<b>4,644,740</b>	<b>4,825,767</b>	<b>3,431,585</b>
<b>Department Total</b>		<b>346,487,343</b>	<b>408,629,124</b>	<b>429,435,843</b>	<b>341,316,347</b>
<b>Department Full-time Equivalent Total*</b>		<b>727.50</b>	<b>758.50</b>	<b>792.50</b>	<b>795.50</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.

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## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
587001	OPER TR IN-FR GENERAL FUND	36,661,866	41,253,066	42,546,115	45,242,662
	<b>Total Total General Fund Support</b>	<b>36,661,866</b>	<b>41,253,066</b>	<b>42,546,115</b>	<b>45,242,662</b>
481100	G.O. BOND PROCEEDS	0	28,378,000	15,633,371	33,819,000
587352	OPER TR IN-2008 MULTIPURP LTGO	4,739,433	0	0	0
587353	OPER TR IN-2009 MULTIPURP BD	242,816	0	0	0
587354	TRANSFER IN FROM 2010 LTGO	3,921,105	0	0	0
587355	OP TRANS FR 2011 LTGO BF	26,428,167	0	0	0
587356	OPERATING TRANFER IN 12 LTGO	3,705,696	0	0	0
	<b>Total Total Bonds</b>	<b>39,037,217</b>	<b>28,378,000</b>	<b>15,633,371</b>	<b>33,819,000</b>
422401	PERMIT ISSUANCE SDOT ONLY	1,424,973	0	0	0
422402	PERMIT RENEWAL SDOT ONLY	982,692	0	0	0
422490	OTHER STREET USE & CURB PERMIT	790,894	8,581,609	8,496,308	8,496,308
422801	PENALTIES ON SDOT PERMITS	171,256	0	0	0
422990	OTHER NON-BUSINESS LICENSES/PE	1,394,769	873,943	865,256	865,256
439030	CONTRIB/DONATION - PLANNING DEV	58,800	0	0	0
439090	OTHER PRIVATE CONTRIB & DONATN	354,703	0	0	0
442490	OTHER PROTECTIVE INSPECTION FE	0	1,768,563	1,750,984	1,750,984
443950	ABATEMENT CHARGES	146	0	0	0
444100	STREET MAINTENANCE & REPAIR CH	365,445	837,895	1,290,940	1,290,940
444300	VEHICLES & EQUIPMENT REPAIR CHA	20,467	0	0	0
444590	MISCELLANEOUS - OTHER REVENUES	1,730	0	0	0
444900	OTHER CHARGES - TRANSPORTATION	74,625,196	40,989,120	12,573,214	12,079,291
444901	STREET OCCUPATION LT SDOT ONLY	1,015,065	0	0	0
444902	STREET USE ST SDOT ONLY	8,380,865	0	0	0
444903	ANNUAL FEES SDOT ONLY	672,657	0	0	0
444904	ADMINISTRATIVE SERVICES SDOT ONLY	19,264	0	0	0

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444905	NIGHT VENDING PROG ADMIN FEES	9,632	0	0	0
445831	PLAN REVIEW & INSPECTION SDOT	5,192,018	0	0	0
449891	COLLECTION EXP - CHARGES	23,370	0	0	0
449895	UNCOLLECTIBLE EXP - CHARGES	-103,663	0	0	0
459900	MISCELLANEOUS FINES & PENALTIE	7,300	0	0	0
459930	NSF CHECK FEES	335	0	0	0
462500	BLDG/OTHER SPACE RENTAL CHARGE	69,775	0	0	0
469100	SALE OF JUNK OR SALVAGE	30,634	0	0	0
469400	OTHER JUDGMENTS & SETTLEMENTS	14,521	0	0	0
469810	CASHIER'S OVERAGES & SHORTAGES	0	0	0	0
469990	OTHER MISCELLANEOUS REVENUES	5,786	0	0	0
522401	I/F PERMIT ISSUANCE SDOT ONLY	340,764	0	0	0
522402	I/F PERMIT RENEWAL SDOT ONLY	3,080	0	0	0
522490	OTHER STREET USE CURB PERMITS	7,676	0	0	0
522801	I/F PENALTIES ON SDOT PERMITS	14,100	0	0	0
541960	IF PERSONNEL SERVICE CHARGES	254,763	0	0	0
543210	IF ARCHITECT/ENGINEERING SERVICES C	0	677,662	709,354	0
544590	IF MISC - OTHER REVENUES	-35,905	0	0	0
544900	IF OTHER CHARGES - TRANSPORTATION	11,217,883	6,383,653	3,580,070	4,435,832
544901	I/F STREET OCCUPATION LT SDOT	11,780	0	0	0
544902	I/F STREET USE ST SDOT ONLY	41,880	0	0	0
545831	I/F PLAN REVIEW & INSPECT SDOT	736,462	0	0	0
569990	IF OTHER MISCELLANEOUS REVENUE	4,842	0	0	0
585400	IF GAIN (LOSS)-DISPOSITION FXD	53,571	0	0	0
	<b>Total Total Charges for Service</b>	<b>108,179,527</b>	<b>60,112,445</b>	<b>29,266,125</b>	<b>28,918,610</b>
419999	TRANSPORTATION BENEFIT DIST - VLF	0	7,851,309	8,002,427	7,256,441
	<b>Total Total Fees</b>	<b>0</b>	<b>7,851,309</b>	<b>8,002,427</b>	<b>7,256,441</b>
433010	FEDERAL GRANTS - INDIRECT	21,448	0	0	0
471010	FEDERAL GRANTS	1,791,273	23,382,586	1,452,826	21,103,835
473010	FEDRL CAPITL CONTR/GRNT-INDRCT	8,085,933	0	0	0

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473020	FEDERAL CAPITL GRNT IND ISTEA/	865,745	0	0	0
473030	FEDERAL CAPITL GRNT - IND FHWA	13,907,077	0	0	0
473110	ARRA FED GRANT INDIRECT CAPITAL	8,241,035	0	0	0
474010	STATE GRANTS	3,075,430	18,052,000	16,669,135	17,837,000
474020	STATE CAPITL GRNT ARTERIAL IMP	2,462,840	0	0	0
477020	Interlocal Capital King County	25,500	0	0	0
479010	PRIVATE CAPITAL FEE/CONTR/GRNT	274,600	0	0	0
577010	IF CAPITAL CONTRIBUTIONS & GRANTS	0	16,027,105	2,450,000	27,850,000
	<b>Total Total Grants</b>	<b>38,750,880</b>	<b>57,461,691</b>	<b>20,571,961</b>	<b>66,790,835</b>
461110	INV EARN-RESIDUAL CASH	142,675	0	0	0
461320	UNREALD GNS/LOSSES-INV GASB31	-150,651	0	0	0
461900	OTH INTEREST EARNINGS	69,777	0	0	0
461905	INTEREST EARNED ON DELINQUENT A	73	0	0	0
	<b>Total Total Interest Earnings</b>	<b>61,874</b>	<b>0</b>	<b>0</b>	<b>0</b>
485110	PROPERTY PROCEEDS	0	1,976,527	24,217,045	7,850,679
	<b>Total Total PropertySales</b>	<b>0</b>	<b>1,976,527</b>	<b>24,217,045</b>	<b>7,850,679</b>
454100	SCHOOL ZONE FIXED AUTO CAMERA FUND	0	7,088,500	8,524,411	6,217,212
	<b>Total Total School Zone Camera Funds</b>	<b>0</b>	<b>7,088,500</b>	<b>8,524,411</b>	<b>6,217,212</b>
411100	BTG-PROPERTY TAX LEVY	41,774,332	42,232,273	43,700,092	0
416310	BTG-COMMERCIAL PARKING TAX	27,495,622	26,245,902	30,618,202	32,154,749
418800	BTG-EMPLOYEE HOURS TAX	5,948	6,142	0	0
419630	COMMERCIAL PARKING TAX- PENALTIES INT	102,448	0	0	0
419880	EMPL HOURS TAX PENALTIES & INT	3,041	0	0	0
419997	COMMERCIAL PARKING TAX - AWV	6,434,401	6,561,475	7,830,551	8,056,687
436088	MOTOR VEH FUEL TAX - STREET IMPROV	12,590,394	12,964,909	12,964,909	12,964,909
599999	SEAWALL AND CENTRAL WATERFRONT LEVY	0	78,000,000	134,700,000	78,103,000
	<b>Total Total Taxes</b>	<b>88,406,186</b>	<b>166,010,701</b>	<b>229,813,754</b>	<b>131,279,345</b>
587103	OPER TR IN-SEATRAN FUND	0	0	0	0
587116-1	OPER TR IN-FR Cumulative Reserve Subfund - REET II	11,904,600	23,077,826	25,171,500	16,091,000
587116-3	OPER TR IN-FR Cumulative Reserve Subfund - REET I	0	1,971,000	3,500,000	0

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587116-4	OPER TR IN-FR Cumulative Reserve Subfund - Street Vacations	0	100,000	2,056,000	3,395,000
587116-6	OPER TR IN-FR Cumulative Reserve Subfund - Unrestricted	0	3,004,500	0	1,000,000
587118	OPER TR IN-FR EMERGENCY SFUND	68,250	0	0	0
587199	OP TR INFR TRANS BEN DIST FD	7,124,559	0	0	0
587338	OP TSF IN 2000 PARK LEVY FUND	191,937	0	0	0
587339	OPER TR IN-FR DENNY TRIANGLE P	-2,334	0	0	0
587339	OPER TR IN-FR Finance General	4,945,143	3,154,857	0	0
587358	OP TRANSFER IN FR ALASKA SEA	25,972,439	0	0	0
587359	OP TRANSFER IN FR CEN WF IMP FUND	7,789,789	0	0	0
587410	OP TR IN-FR SCL FUND	0	982,705	1,450,331	3,750,000
587624	OPER TR IN-FR GEN TRUST FUND	10,000	0	0	0
	<b>Total Total Transfers - Other Funds</b>	<b>58,004,384</b>	<b>32,290,888</b>	<b>32,177,831</b>	<b>24,236,000</b>
	<b>Total Revenues</b>	<b>369,101,934</b>	<b>402,423,127</b>	<b>410,753,040</b>	<b>351,610,784</b>
379100	USE OF FUND BALANCE	-22,614,591	6,205,997	18,682,803	-10,294,437
	<b>Total USE OF FUND BALANCE</b>	<b>-22,614,591</b>	<b>6,205,997</b>	<b>18,682,803</b>	<b>-10,294,437</b>
	<b>Total Resources</b>	<b>346,487,343</b>	<b>408,629,124</b>	<b>429,435,843</b>	<b>341,316,347</b>

# Seattle Department of Transportation

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

### Bridges & Structures Budget Control Level

The purpose of the Bridges and Structures Budget Control Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods and services throughout the city.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Bridge Operations	2,972,857	3,247,068	3,369,792	3,420,950
Structures Engineering	638,183	823,250	856,550	872,385
Structures Maintenance	3,793,945	4,973,926	4,609,191	3,748,899
<b>Total</b>	<b>7,404,985</b>	<b>9,044,244</b>	<b>8,835,533</b>	<b>8,042,234</b>
Full-time Equivalents Total*	56.50	56.50	61.50	61.50

\* 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 Bridges & Structures Budget Control Level:*

#### **Bridge Operations Program**

The purpose of the Bridge Operations Program is to ensure the safe and efficient operation and preventive maintenance for over 180 bridges throughout the city.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Bridge Operations	2,972,857	3,247,068	3,369,792	3,420,950
Full-time Equivalents Total	28.00	28.00	28.00	28.00

#### **Structures Engineering Program**

The purpose of the Structures Engineering Program is to provide engineering services on all the bridges and structures within the city to ensure the safety of transportation users as they use or move in proximity to these transportation facilities.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Structures Engineering	638,183	823,250	856,550	872,385
Full-time Equivalents Total	5.75	5.75	5.75	5.75

#### **Structures Maintenance Program**

The purpose of the Structures Maintenance Program is to provide for the maintenance of all of the city's bridges, roadside structures and stairways.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Structures Maintenance	3,793,945	4,973,926	4,609,191	3,748,899
Full-time Equivalents Total	22.75	22.75	27.75	27.75



# Seattle Department of Transportation

## Department Management Budget Control Level

The purpose of the Department Management Budget Control Level is to provide leadership and operations support services to accomplish the mission and goals of the department.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Director's Office	1,277,979	2,033,227	2,957,309	3,015,600
Division Management	12,046,174	13,875,968	12,317,536	12,579,569
Human Resources	750,161	1,389,166	1,349,798	1,381,485
Indirect Cost Recovery - Department Management	-30,644,269	-30,798,400	-29,224,416	-30,610,754
Public Information	628,144	1,454,161	1,354,752	1,073,088
Resource Management	15,231,459	13,076,503	12,571,288	12,050,154
Revenue Development	555,601	593,646	615,596	623,937
<b>Total</b>	<b>-154,750</b>	<b>1,624,271</b>	<b>1,941,863</b>	<b>113,079</b>
Full-time Equivalents Total*	123.50	126.50	131.50	131.50

\* 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 Department Management Budget Control Level:**

### **Director's Office Program**

The purpose of the Director's Office Program is to provide overall direction and guidance to accomplish the mission and goals of the department.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Director's Office	1,277,979	2,033,227	2,957,309	3,015,600
Full-time Equivalents Total	5.00	5.00	5.00	5.00

### **Division Management Program**

The purpose of the Division Management Program is to provide division leadership and unique transportation technical expertise to accomplish the division's goals and objectives in support of the department's mission.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Division Management	12,046,174	13,875,968	12,317,536	12,579,569
Full-time Equivalents Total	29.50	30.50	30.50	30.50

# Seattle Department of Transportation

## Human Resources Program

The purpose of the Human Resources Program is to provide employee support services, safety management and other personnel expertise to the department and its employees.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Human Resources	750,161	1,389,166	1,349,798	1,381,485
Full-time Equivalents Total	9.75	9.75	9.75	9.75

## Indirect Cost Recovery - Department Management Program

The purpose of the Indirect Cost Recovery - Department Management Program is to allocate departmental indirect costs to all transportation activities and capital projects and equitably recover funding from them to support departmental management and support services essential to the delivery of transportation services to the public.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Indirect Cost Recovery - Department Management	-30,644,269	-30,798,400	-29,224,416	-30,610,754
Full-time Equivalents Total	0.00	0.00	5.00	5.00

## Public Information Program

The purpose of the Public Information Program is to manage all community and media relations and outreach for the department, including all public information requests and inquiries from the City Council and other government agencies. Public Information also maintains the ROADS hotline and the SDOT web site for both residents and department staff.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Public Information	628,144	1,454,161	1,354,752	1,073,088
Full-time Equivalents Total	7.50	7.50	7.50	7.50

## Resource Management Program

The purpose of the Resource Management Program is to provide the internal financial, accounting, information technology and office space management support for all SDOT business activities.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Resource Management	15,231,459	13,076,503	12,571,288	12,050,154
Full-time Equivalents Total	66.00	68.00	68.00	68.00

## Revenue Development Program

The purpose of the Revenue Development Program is to identify funding, grant and partnership opportunities for transportation projects and provide lead coordination for grant applications and reporting requirements.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Revenue Development	555,601	593,646	615,596	623,937
Full-time Equivalents Total	5.75	5.75	5.75	5.75

# Seattle Department of Transportation

## Engineering Services Budget Control Level

The purpose of the Engineering Services Budget Control Level is to provide construction management for capital projects, engineering support for street vacations, the scoping of neighborhood projects, and other transportation activities requiring transportation engineering and project management expertise.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Engineering & Operations Support	1,663,659	1,633,142	1,467,371	1,492,775
<b>Total</b>	<b>1,663,659</b>	<b>1,633,142</b>	<b>1,467,371</b>	<b>1,492,775</b>
Full-time Equivalents Total*	25.75	25.75	25.75	25.75

\* 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.

## General Expense Budget Control Level

The purpose of the General Expense Budget Control Level is to account for certain City business expenses necessary to the overall delivery of transportation services. Money from all transportation funding sources is collected to pay for these indirect cost services. It also includes Judgment and Claims contributions and debt service payments.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
City Central Costs	11,555,017	13,092,583	20,287,668	21,713,171
Debt Service	27,032,644	29,318,398	24,628,235	25,362,053
Indirect Cost Recovery - General Expense	-11,753,733	-13,098,088	-19,390,996	-19,390,996
Judgment & Claims	2,974,125	3,553,310	1,769,402	3,250,869
<b>Total</b>	<b>29,808,053</b>	<b>32,866,203</b>	<b>27,294,309</b>	<b>30,935,097</b>

# Seattle Department of Transportation

*The following information summarizes the programs in General Expense Budget Control Level:*

## City Central Costs Program

The purpose of the City Central Costs Program is to allocate the City's general services costs to SDOT in a way that benefits the delivery of transportation services to the public.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
City Central Costs	11,555,017	13,092,583	20,287,668	21,713,171

## Debt Service Program

The purpose of the Debt Service Program is to meet principal repayment and interest obligations on debt proceeds that are appropriated in SDOT's budget.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Debt Service	27,032,644	29,318,398	24,628,235	25,362,053

## Indirect Cost Recovery - General Expense Program

The purpose of the Indirect Cost Recovery - General Expense Program is to equitably recover funding from all transportation activities and capital projects to pay for allocated indirect costs for city services that are essential to the delivery of transportation services to the public.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Indirect Cost Recovery - General Expense	-11,753,733	-13,098,088	-19,390,996	-19,390,996

## Judgment & Claims Program

The purpose of the Judgment & Claims Program is to represent SDOT's annual contribution to the City's centralized self-insurance pool from which court judgments and claims against the City are paid.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Judgment & Claims	2,974,125	3,553,310	1,769,402	3,250,869

# Seattle Department of Transportation

## Major Maintenance/Replacement Budget Control Level

The purpose of the Major Maintenance/Replacement Budget Control Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Bridges & Structures	16,606,354	22,123,000	15,164,196	20,804,000
Landslide Mitigation	886,717	412,001	716,000	1,345,000
Roads	31,991,282	19,826,002	19,272,601	9,972,999
Sidewalk Maintenance	2,503,479	2,326,001	1,047,000	0
Trails and Bike Paths	4,609,490	6,483,003	6,479,001	1,300,001
<b>Total</b>	<b>56,597,322</b>	<b>51,170,007</b>	<b>42,678,798</b>	<b>33,422,000</b>
Full-time Equivalents Total*	61.00	61.00	61.00	62.00

\* 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.

**The following information summarizes the programs in Major Maintenance/Replacement Budget Control Level:**

### **Bridges & Structures Program**

The purpose of the Bridges & Structures Program is to provide for safe and efficient use of the city's bridges and structures to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Bridges & Structures	16,606,354	22,123,000	15,164,196	20,804,000
Full-time Equivalents Total	21.50	21.50	21.50	21.50

### **Landslide Mitigation Program**

The purpose of the Landslide Mitigation Program is to proactively identify and address potential areas of landslide concerns that affect the right-of-way.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Landslide Mitigation	886,717	412,001	716,000	1,345,000
Full-time Equivalents Total	2.00	2.00	2.00	2.00

### **Roads Program**

The purpose of the Roads Program is to provide for the safe and efficient use of the city's roadways to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Roads	31,991,282	19,826,002	19,272,601	9,972,999
Full-time Equivalents Total	18.50	18.50	18.50	19.50

# Seattle Department of Transportation

## Sidewalk Maintenance Program

The purpose of the Sidewalk Maintenance Program is to maintain and provide safe and efficient use of the city's sidewalks to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Sidewalk Maintenance	2,503,479	2,326,001	1,047,000	0
Full-time Equivalents Total	6.50	6.50	6.50	6.50

## Trails and Bike Paths Program

The purpose of the Trails and Bike Paths Program is to maintain and provide safe and efficient use of the city's trails and bike paths to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Trails and Bike Paths	4,609,490	6,483,003	6,479,001	1,300,001
Full-time Equivalents Total	12.50	12.50	12.50	12.50

## Major Projects Budget Control Level

The purpose of the Major Projects Budget Control Level is to design, manage and construct improvements to the transportation infrastructure for the benefit of the traveling public including freight, transit, other public agencies, pedestrians, bicyclists and motorists.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Alaskan Way Viaduct and Seawall Replacement	46,440,810	135,907,001	160,631,000	143,059,224
First Hill Streetcar	52,955,618	14,111,001	0	0
Magnolia Bridge Replacement	327,089	0	0	0
Mercer Corridor	18,332,363	0	0	0
Mercer West	22,462,781	21,221,000	25,599,866	1,905,677
Spokane Street Viaduct	1,376,165	0	0	0
SR-520	324,044	678,002	249,425	119,717
<b>Total</b>	<b>142,218,869</b>	<b>171,917,004</b>	<b>186,480,291</b>	<b>145,084,618</b>
Full-time Equivalents Total*	35.75	37.75	44.75	44.75

\* 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.

# Seattle Department of Transportation

*The following information summarizes the programs in Major Projects Budget Control Level:*

## **Alaskan Way Viaduct and Seawall Replacement Program**

The purpose of the Alaskan Way Viaduct and Seawall Replacement Program is to fund the City's involvement in the replacement of the seismically-vulnerable viaduct and seawall. The Alaskan Way Viaduct is part of State Route 99, which carries one-quarter of the north-south traffic through downtown Seattle and is a major truck route serving the city's industrial areas.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Alaskan Way Viaduct and Seawall Replacement	46,440,810	135,907,001	160,631,000	143,059,224
Full-time Equivalent Total	19.50	21.50	28.50	28.50

## **First Hill Streetcar Program**

The purpose of the First Hill Streetcar Program is to support the First Hill Streetcar project, which connects First Hill employment centers to the regional Link light rail system, including but not limited to the International District/Chinatown Station and Capitol Hill Station at Broadway and John Street.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
First Hill Streetcar	52,955,618	14,111,001	0	0
Full-time Equivalent Total	1.00	1.00	1.00	1.00

## **Magnolia Bridge Replacement Program**

The purpose of the Magnolia Bridge Replacement Program is to evaluate possible locations and bridge types for the replacement of the Magnolia Bridge, and to ultimately replace the bridge, which was damaged by a landslide in 1997 and the Nisqually earthquake in 2001.

<b>Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Magnolia Bridge Replacement	327,089	0	0	0

## **Mercer Corridor Program**

The purpose of the Mercer Corridor Program is to use existing street capacity along the Mercer Corridor and South Lake Union more efficiently and enhance all modes of travel, including pedestrian mobility.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Mercer Corridor	18,332,363	0	0	0
Full-time Equivalent Total	7.25	7.25	7.25	7.25

## **Mercer West Program**

The purpose of the Mercer West Program is to use existing street capacity along the west portion of Mercer Street more efficiently and enhance all modes of travel, including pedestrian mobility, and provide an east/west connection between I-5, State Route 99, and Elliott Ave W.

<b>Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
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# Seattle Department of Transportation

Mercer West 22,462,781 21,221,000 25,599,866 1,905,677

## Spokane Street Viaduct Program

The purpose of the Spokane Street Viaduct Program is to improve the safety of the Spokane Street Viaduct by building a new structure parallel and connected to the existing one and widening the existing viaduct.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Spokane Street Viaduct	1,376,165	0	0	0
Full-time Equivalents Total	6.50	6.50	6.50	6.50

## SR-520 Program

The purpose of the SR-520 Program is to provide policy, planning and technical analysis support and to act as the City's representative in a multi-agency group working on the replacement of the State Route 520 bridge.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
SR-520	324,044	678,002	249,425	119,717
Full-time Equivalents Total	1.50	1.50	1.50	1.50

## Mobility-Capital Budget Control Level

The purpose of the Mobility-Capital Budget Control Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Corridor & Intersection Improvements	6,784,065	18,502,000	17,029,001	19,571,827
Freight Mobility	676,936	525,001	256,000	1,500,000
Intelligent Transportation System	0	2,525,000	4,810,000	1,800,000
Neighborhood Enhancements	5,722,321	6,018,005	8,943,999	6,893,000
New Trails and Bike Paths	1,316,743	1,368,584	322,343	0
Sidewalks & Pedestrian Facilities	7,897,397	15,853,850	24,017,465	10,056,499
Transit & HOV	12,943,738	9,717,002	9,310,062	1,395,872
<b>Total</b>	<b>35,341,199</b>	<b>54,509,442</b>	<b>64,688,870</b>	<b>41,217,198</b>
Full-time Equivalents Total*	65.50	69.50	71.50	71.50

\* 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.



# Seattle Department of Transportation

*The following information summarizes the programs in Mobility-Capital Budget Control Level:*

## Corridor & Intersection Improvements Program

The purpose of the Corridor & Intersection Improvements Program is to analyze and make improvements to corridors and intersections to move traffic more efficiently. Examples of projects include signal timing, left turn signals and street improvements.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Corridor & Intersection Improvements	6,784,065	18,502,000	17,029,001	19,571,827
Full-time Equivalents Total	13.75	15.75	15.75	15.75

## Freight Mobility Program

The purpose of the Freight Mobility Program is to help move freight throughout the city in a safe and efficient manner.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Freight Mobility	676,936	525,001	256,000	1,500,000
Full-time Equivalents Total	1.75	1.75	1.75	1.75

## Intelligent Transportation System Program

The purpose of the Intelligent Transportation System (ITS) Program is to fund projects identified in the City's ITS Strategic Plan and ITS Master Plan. Examples of projects include implementation of transit signal priority strategies; installation of closed-circuit television (CCTV) cameras to monitor traffic in key corridors; and development of parking guidance, traveler information and real-time traffic control systems.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Intelligent Transportation System	0	2,525,000	4,810,000	1,800,000
Full-time Equivalents Total	12.50	12.50	12.50	12.50

## Neighborhood Enhancements Program

The purpose of the Neighborhood Enhancements Program is to make safe and convenient neighborhoods by improving sidewalks, traffic circles, streetscape designs and the installation of pay stations.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Neighborhood Enhancements	5,722,321	6,018,005	8,943,999	6,893,000
Full-time Equivalents Total	11.00	12.00	12.00	12.00

## New Trails and Bike Paths Program

The purpose of the New Trails and Bike Paths Program is to construct new trails and bike paths that connect with existing facilities to let users transverse the city on a dedicated network of trails and paths.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
New Trails and Bike Paths	1,316,743	1,368,584	322,343	0

# Seattle Department of Transportation

Full-time Equivalents Total 8.25 8.25 8.25 8.25

## Sidewalks & Pedestrian Facilities Program

The purpose of the Sidewalks & Pedestrian Facilities Program is to install new facilities that help pedestrians move safely along the city's sidewalks by installing or replacing sidewalks, modifying existing sidewalks for elderly and handicapped accessibility, and increasing pedestrian lighting.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Sidewalks & Pedestrian Facilities	7,897,397	15,853,850	24,017,465	10,056,499
Full-time Equivalents Total	12.25	13.25	15.25	15.25

## Transit & HOV Program

The purpose of the Transit & HOV Program is to move more people in less time throughout the city.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Transit & HOV	12,943,738	9,717,002	9,310,062	1,395,872
Full-time Equivalents Total	6.00	6.00	6.00	6.00

## Mobility-Operations Budget Control Level

The purpose of the Mobility-Operations Budget Control level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Commuter Mobility	11,033,803	12,393,245	14,267,388	10,626,197
Neighborhoods	2,424,569	3,694,621	3,478,172	3,356,386
Parking	8,384,960	8,080,687	8,740,752	8,896,743
Signs & Markings	3,743,793	4,658,032	4,597,897	3,216,074
Traffic Signals	8,852,744	10,996,940	10,793,080	6,824,188
<b>Total</b>	<b>34,439,870</b>	<b>39,823,525</b>	<b>41,877,289</b>	<b>32,919,588</b>
Full-time Equivalents Total*	142.75	153.75	156.75	156.75

\* 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 Mobility-Operations Budget Control Level:**

### **Commuter Mobility Program**

The purpose of the Commuter Mobility Program is to provide a variety of services, including enforcement of City commercial vehicle limits, transit coordination, and planning, to increase mobility and transportation options to the residents of Seattle.

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	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Commuter Mobility	11,033,803	12,393,245	14,267,388	10,626,197
Full-time Equivalents Total	45.50	49.50	51.50	51.50

## Neighborhoods Program

The purpose of the Neighborhoods Program is to plan and forecast the needs of specific neighborhoods including neighborhood and corridor planning, development of the coordinated transportation plans, traffic control spot improvements and travel forecasting. The program also constructs minor improvements in neighborhoods based on these assessments.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Neighborhoods	2,424,569	3,694,621	3,478,172	3,356,386
Full-time Equivalents Total	12.50	14.50	15.50	15.50

## Parking Program

The purpose of the Parking Program is to manage the City's parking resources, maintain and operate pay stations and parking meters for on-street parking, and develop and manage the City's carpool program and Residential Parking Zones for neighborhoods.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Parking	8,384,960	8,080,687	8,740,752	8,896,743
Full-time Equivalents Total	33.25	33.25	33.25	33.25

## Signs & Markings Program

The purpose of the Signs & Markings Program is to design, fabricate and install signage, as well as provide pavement, curb and crosswalk markings to facilitate the safe movement of vehicles, pedestrians and bicyclists throughout the city.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Signs & Markings	3,743,793	4,658,032	4,597,897	3,216,074
Full-time Equivalents Total	18.75	18.75	18.75	18.75

## Traffic Signals Program

The purpose of the Traffic Signals Program is to operate the Traffic Management Center that monitors traffic movement within the city and to maintain and improve signals and other electrical transportation management infrastructure.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Traffic Signals	8,852,744	10,996,940	10,793,080	6,824,188
Full-time Equivalents Total	32.75	37.75	37.75	37.75

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## ROW Management Budget Control Level

The purpose of the Right-of-Way (ROW) Management Budget Control Level is to review projects throughout the city for code compliance for uses of the right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Street Use Permitting & Enforcement	14,575,873	19,842,865	24,176,824	18,379,222
<b>Total</b>	<b>14,575,873</b>	<b>19,842,865</b>	<b>24,176,824</b>	<b>18,379,222</b>
Full-time Equivalents Total*	72.50	83.50	95.50	95.50

\* 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.

## Street Maintenance Budget Control Level

The purpose of the Street Maintenance Budget Control Level is to maintain the city's roadways and sidewalks.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Emergency Response	1,001,150	1,997,176	2,053,901	2,093,558
Operations Support	3,882,668	3,919,076	4,211,648	4,243,939
Pavement Management	278,354	295,263	306,582	313,572
Street Cleaning	5,554,873	5,731,196	5,684,223	6,038,583
Street Repair	9,091,661	9,610,970	12,912,574	13,589,299
<b>Total</b>	<b>19,808,705</b>	<b>21,553,681</b>	<b>25,168,928</b>	<b>26,278,951</b>
Full-time Equivalents Total*	113.00	113.00	113.00	115.00

\* 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.

**The following information summarizes the programs in Street Maintenance Budget Control Level:**

### **Emergency Response Program**

The purpose of the Emergency Response Program is to respond to safety and mobility issues such as pavement collapses, severe weather, landslides and other emergencies to make the right-of-way safe for moving people and goods. This program proactively addresses landslide hazards to keep the right-of-way open and safe.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Emergency Response	1,001,150	1,997,176	2,053,901	2,093,558
Full-time Equivalents Total	2.25	2.25	2.25	2.25

### **Operations Support Program**

The purpose of the Operations Support Program is to provide essential operating support services necessary for the daily operation of SDOT's equipment and field workers dispatched from three field locations in support of

# Seattle Department of Transportation

street maintenance activities. These functions include warehousing, bulk material supply and management, tool cleaning and repair, equipment maintenance and repair, project accounting and technical support, and crew supervision.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Operations Support	3,882,668	3,919,076	4,211,648	4,243,939
Full-time Equivalents Total	33.75	33.75	33.75	33.75

## Pavement Management Program

The purpose of the Pavement Management Program is to assess the condition of asphalt and concrete pavements and establish citywide paving priorities for annual resurfacing and repair programs.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Pavement Management	278,354	295,263	306,582	313,572
Full-time Equivalents Total	0.75	0.75	0.75	0.75

## Street Cleaning Program

The purpose of the Street Cleaning Program is to keep Seattle's streets, improved alleys, stairways and pathways clean, safe and environmentally friendly by conducting sweeping, hand-cleaning, flushing and mowing on a regular schedule.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Street Cleaning	5,554,873	5,731,196	5,684,223	6,038,583
Full-time Equivalents Total	21.25	21.25	21.25	23.25

## Street Repair Program

The purpose of the Street Repair Program is to preserve and maintain all streets and adjacent areas such as sidewalks and road shoulders by making spot repairs and conducting annual major maintenance paving and rehabilitation programs.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Street Repair	9,091,661	9,610,970	12,912,574	13,589,299
Full-time Equivalents Total	55.00	55.00	55.00	55.00

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## Urban Forestry Budget Control Level

The purpose of the Urban Forestry Budget Control Level is to administer, maintain, protect and expand the city's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city. The Urban Forestry BCL maintains City-owned trees to improve the safety of the right-of-way for Seattle's residents and visitors.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Arborist Services	1,035,507	934,491	1,382,574	514,809
Tree & Landscape Maintenance	3,748,051	3,710,249	3,443,193	2,916,776
<b>Total</b>	<b>4,783,558</b>	<b>4,644,740</b>	<b>4,825,767</b>	<b>3,431,585</b>
Full-time Equivalents Total*	31.25	31.25	31.25	31.25

\* 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 Urban Forestry Budget Control Level:**

### **Arborist Services Program**

The purpose of the Arborist Services Program is to maintain, protect and preserve city street trees and to regulate privately-owned trees in the right-of-way by developing plans, policies and procedures to govern and improve the care and quality of street trees.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Arborist Services	1,035,507	934,491	1,382,574	514,809
Full-time Equivalents Total	8.75	8.75	8.75	8.75

### **Tree & Landscape Maintenance Program**

The purpose of the Tree & Landscape Maintenance Program is to provide planning, design, construction and construction inspection services for the landscape elements of transportation capital projects, as well as guidance to developers on the preservation of city street trees and landscaped sites during construction of their projects.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Tree & Landscape Maintenance	3,748,051	3,710,249	3,443,193	2,916,776
Full-time Equivalents Total	22.50	22.50	22.50	22.50

# Seattle Department of Transportation

## Transportation Fund Table

### Transportation Operating Fund (10310)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>49,703,625</b>	<b>64,576,787</b>	<b>73,663,022</b>	<b>75,410,017</b>	<b>56,727,214</b>
Accounting and Technical Adjustments	1,344,806	0	0	0	0
Plus: Actual and Estimated Revenues	369,101,934	402,423,127	409,843,113	410,753,040	351,610,784
Less: Actual and Budgeted Expenditures	346,487,343	408,629,124	408,096,118	429,435,843	341,316,347
<b>Ending Fund Balance</b>	<b>73,663,022</b>	<b>58,370,790</b>	<b>75,410,017</b>	<b>56,727,214</b>	<b>67,021,650</b>
Continuing Appropriations	47,041,442	46,891,245	47,076,781	0	0
Paving Reserve	0	3,181,637	0	0	0
Planning Reserve	0	851,000	851,000	1,714,699	5,558,793
<b>Total Reserves</b>	<b>47,041,442</b>	<b>50,923,882</b>	<b>47,927,781</b>	<b>1,714,699</b>	<b>5,558,793</b>
<b>Ending Unreserved Fund Balance</b>	<b>26,621,580</b>	<b>7,446,908</b>	<b>27,482,236</b>	<b>55,012,515</b>	<b>61,462,857</b>

# Seattle Department of Transportation

## Capital Improvement Program Highlights

The Seattle Department of Transportation (SDOT) maintains, upgrades, and monitors the use of the City's system of streets, bridges, retaining walls, seawalls, bicycle and pedestrian facilities, and traffic control devices. SDOT's Capital Improvement Program (CIP) outlines the department's plan for repairing, improving, and adding to this extensive infrastructure. SDOT finances its CIP with a variety of revenue sources, including the City's General Fund, Cumulative Reserve Subfund Unrestricted Funds, Real Estate Excise Taxes, gas tax, state and federal grants, partnerships with private organizations and other public agencies, and bond proceeds.

The 2015-2020 Adopted CIP includes key infrastructure investments, previously detailed in this chapter, to:

- Invest in Seattle's neighborhoods through additional funding of new sidewalks, street resurfacing, and the neighborhood street fund;
- Implement Access Seattle in and around downtown Seattle by significantly investing in Intelligent Transportation Systems (ITS) and making the functionality of the Traffic Operations Center more robust;
- Invest in freight mobility improvements and heavy haul corridor improvements;
- Improve the bicycle network in the downtown core with expanded bike lanes and funding bridge maintenance for bike safety;
- Increase accessibility and safety of city streets, sidewalks and corridors across Seattle, including improving the Third Avenue corridor, continuing work on the 23<sup>rd</sup> Avenue corridor, and completing design work on Fautleroy Way SW; and
- Enhance the safety and reliability of other transit infrastructure such as bridges, traffic signals and parking pay stations.

For more information on SDOT's full capital program, please refer to the 2015-2020 Proposed CIP.

Most capital appropriations for SDOT are directly budgeted to a Budget Control Level (BCL) within the department. These are displayed at the start of this chapter and summarized in **Table I: Capital Improvement Budget Control Level Summary**. Consistent with RCW 35.32A.080, if any portion of these funds remains unexpended or unencumbered at the close of the fiscal year, SDOT holds that portion for the following year unless abandoned by the City Council by ordinance.

**Table 1: Capital Improvement Budget Control Level Summary**

<b>Budget Control Level</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Major Maintenance/Replacement	\$42,678,798	\$33,422,000
Major Projects	\$186,480,291	\$145,084,618
Mobility Capital	\$64,688,870	\$41,217,198
<b>Total Capital Improvement Program</b>	<b>\$293,847,959</b>	<b>\$219,723,816</b>

While the City appropriates most revenue sources for SDOT's capital projects directly to the Transportation Operating Fund (TOF), funding from the following funds require separate transfer authority to the TOF: Limited Tax General Obligation Bond (LTGO) proceeds; the Cumulative Reserve Subfund (CRS); the Central Waterfront Improvement Fund; and the School Zone Fixed Automated Camera (SZFAC) Fund. A summary of this information is presented in Tables 2 through 5 on the following pages.



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**Table 2: SDOT Bond Appropriations in the 2015-2016 CIP** provides an informational display of LTGO bond proceed transfers to the TOF and the projects to which these proceeds will be allocated. Authority to transfer these funds to the TOF is provided by the various LTGO bond ordinances or other legislation.

**Table 2: 2015-2016 Proposed SDOT Bond Appropriations in CIP**

	2015 Proposed	2016 Proposed
<b>Bridge Rehabilitation and Replacement: TC366850</b>		
Multipurpose LTGO Bond	\$5,104,000	\$6,100,000
<b>Elliott Bay Seawall Project: TC367320</b>		
Seawall Levy UTGO Bond	\$132,000,000	\$69,553,000
<b>South Park Bridge: TC365780</b>		
Multipurpose LTGO Bond	\$5,000,000	\$0
<b>Alaskan Way Main Corridor: TC367330</b>		
Multipurpose LTGO Bond	\$4,150,000	\$16,860,000
Seawall Levy UTGO Bond	\$2,700,000	\$8,550,000
<b>Overlook Walk and East-West Connection: TC367630</b>		
Multipurpose LTGO Bond	\$1,379,000	\$1,281,000
<b>23<sup>rd</sup> Avenue Corridor: TC367420</b>		
Multipurpose LTGO Bond	\$0	\$9,578,000
<b>Total Bond Proceeds</b>	<b>\$150,333,000</b>	<b>\$111,922,000</b>

The Cumulative Reserve Subfund section of the Proposed Budget presents appropriations authorized for specific programs; however, they have been summarized in this section in **Table 3: 2015-2016 Proposed Cumulative Reserve Subfund Program Funding to SDOT**. Appropriations from the CRS include Real Estate Excise Tax debt as well as CRS-Unrestricted funds, which are backed by street vacation revenues.

*For Informational Purposes Only*

**Table 3: 2015-2016 Proposed Cumulative Reserve Subfund Program Funding to SDOT**

\$'s in thousands

Sub-Account	Project ID	2015	2016
<b>Cumulative Reserve Subfund –REET I (00163)</b>			
Arterial Major Maintenance	TC365940	\$3,050	\$0
Non-Arterial Concrete Rehabilitation	TC323160	\$450	\$0
<b>Subtotal</b>		<b>\$3,500</b>	<b>\$0</b>
<b>Cumulative Reserve Subfund –REET II (00161)</b>			
23rd Avenue Corridor Improvements	TC367420	\$2,700	\$0
3rd Avenue Corridor Improvements	TC367370	\$0	\$708
ADA Improvements – SDOT	TC367500	\$124	\$0
Alaskan Way Main Corridor	TC367330	\$1,530	\$0
Bike Master Plan Implementation	TC366760	\$0	\$100
Bridge Load Rating	TC365060	\$0	\$300
Bridge Painting Program	TC324900	\$2,135	\$2,135
Bridge Rehabilitation and Replacement Phase II	TC367450	\$0	\$595
Hazard Mitigation Program - Areaways	TC365480	\$328	\$329

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Hazard Mitigation Program - Landslide Mitigation Projects	TC365510	\$200	\$200
Heavy Haul Corridor Program	TC999999	\$0	\$1,500
Neighborhood Traffic Control Program	TC323250	\$298	\$0
Next Generation Intelligent Transportation Systems (ITS)	TC367430	\$1,625	\$800
Non-Arterial Asphalt Street Resurfacing	TC323920	\$1,150	\$650
Non-Arterial Concrete Rehabilitation	TC323160	\$700	\$500
NSF/CRS Neighborhood Program	TC365770	\$1,842	\$1,000
Pavement Microsurfacing	TC367610	\$0	\$4,000
Pedestrian Master Plan - New Sidewalks	TC367600	\$5,948	\$2,000
Pedestrian Master Plan - School Safety	TC367170	\$2,390	\$0
Pedestrian Master Plan Implementation	TC367150	\$3,990	\$49
Retaining Wall Repair and Restoration	TC365890	\$212	\$212
Signal Major Maintenance	TC367580	\$0	\$1,013
<b>Subtotal</b>		<b>\$25,172</b>	<b>\$16,091</b>
<b>Cumulative Reserve Subfund –Unrestricted (00164)</b>			
Alaskan Way Main Corridor	TC367329	\$0	\$1,000
<b>Subtotal</b>		<b>\$0</b>	<b>\$1,000</b>
<b>Cumulative Reserve Subfund –Street Vacation (00169)</b>			
Alaskan Way Main Corridor	TC367330	\$0	\$1,543
Bridge Rehabilitation and Replacement Phase II	TC367450	\$0	\$782
Bridge Seismic - Phase III	TC367300	\$0	\$54
Fauntleroy Way SW Boulevard	TC367200	\$500	\$0
Freight Spot Improvement Program0	TC365850	\$256	\$0
Next Generation Intelligent Transportation Systems (ITS)	TC367430	\$1,300	\$0
Sound Transit North Link Station Bike and Pedestrian Improvements	TC367350	\$0	\$1,016
<b>Subtotal</b>		<b>\$2,056</b>	<b>\$3,395</b>
<b>Total CRS Funding to Transportation</b>		<b>\$30,728</b>	<b>\$20,486</b>

**Table 4: Central Waterfront Improvement Fund Appropriation** displays appropriations from the Central Waterfront Improvement Fund to the Transportation Operating Fund for costs associated with the design, construction, and city administration of the waterfront improvement program. The program is planned to be financed by several revenue sources, including a future Local Improvement District (LID). This funding is revenue-backed by a cash-pool interfund loan until such time that the LID is formed. Additional details of this fund are located in the Central Waterfront Improvement Fund section of the 2015-2016 Proposed Budget.

#### Table 4: Central Waterfront Improvement Fund Appropriation

The purpose of the Central Waterfront Improvement Fund Support to Transportation Budget Control Level is to appropriate funds from the Central Waterfront Improvement Fund to the Transportation Operating Fund for support of the waterfront improvement program.

Expenditures	2015 Proposed	2016 Proposed
Central Waterfront Improvement Fund Support to Transportation BCL	<b>\$3,020,000</b>	<b>\$33,290,000</b>

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**Table 5: School Zone Fixed Automated Camera Fund Appropriation** displays the appropriation from the School Zone Fixed Automated Camera Fund to the Transportation Operating Fund for support of the Pedestrian Master Plan – School Safety and the Pedestrian Master Plan – New Sidewalk capital programs and operation and maintenance costs associated with the programs. Funding supports costs associated with design and construction of school safety infrastructure projects; school zone camera installation; school zone warning beacon maintenance; new sidewalks in school walk zones; and school safety program education, outreach, and administration. Additional fund details are located in the School Zone Fixed Automated Camera Fund section of the 2015-2016 Proposed Budget.

## **Table 5: School Zone Fixed Automated Camera Fund Appropriation**

The purpose of the School Safety Education and Outreach, Infrastructure Maintenance, and Capital Improvements BCL is to appropriate funds from the School Zone Fixed Automated Cameras Fund to the Transportation Operating Fund for support of operational and capital expenditures related to school safety projects.

<b>Expenditures</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
School Zone Fixed Automated Cameras Fund Support to Transportation BCL	<b>\$8,524,411</b>	<b>\$6,217,212</b>

# Seattle Department of Transportation

# Cable Television Franchise Subfund

Michael Mattmiller, Director & Chief Technology Officer

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

## Department Overview

The City of Seattle entered into cable franchise agreements beginning in 1996 that included a franchise fee as compensation for cable television providers locating in the public right-of-way. The City approved a franchise with Comcast in 2006, and a second franchise, currently operated by Wave Division I, in 2007.

The Cable Television Franchise Subfund (created by Ordinance 118196) shows the anticipated revenues from the franchise fee and related expenditures in the Department of Information Technology (DoIT). Resolution 30379 establishes usage policies for the fund. The fund pays for the following services:

- Administration of the Cable Customer Bill of Rights and the Public, Education, and Government access costs the City is obligated to fund under the terms of its cable franchise agreements;
- Support of the Seattle Channel, including both operations and capital equipment;
- Programs and projects promoting citizen technology literacy and access, including related research, analysis, and evaluation; and
- Use of innovative and interactive technology, including television and the Web, to provide means for citizens to access City services.

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$8,636,884	\$8,899,785	\$8,389,394	\$8,417,829
<b>Total Operations</b>	<b>\$8,636,884</b>	<b>\$8,899,785</b>	<b>\$8,389,394</b>	<b>\$8,417,829</b>
<b>Total Appropriations</b>	<b>\$8,636,884</b>	<b>\$8,899,785</b>	<b>\$8,389,394</b>	<b>\$8,417,829</b>
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.

# Cable Television Franchise Subfund

## Budget Overview

Cable Television Franchise Fund (Cable Fund) revenues are generated by franchise fees from cable television providers and these funds support limited activities provided by the Department of Information Technology (DoIT). Over the last several years, the department has used Cable Fund revenues to support additional, qualified technology access programs such as the portion of email support previously funded by the General Fund. The 2015 Proposed and 2016 Endorsed Budget continues previous uses of the Cable Fund for project management for the web team, web application support service to City departments, and administrative support for community outreach.

For the near future, the Cable Fund continues to have enough revenue growth to offset inflationary impacts on expenditures. DoIT will know more about future revenue projections after the current franchise agreements are renegotiated in 2015-2017.

For further details regarding the use of Cable Television Franchise Subfund, please refer to the DoIT budget.

## Incremental Budget Changes

### Cable Television Franchise Subfund

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 8,899,785</b>	<b>0.00</b>	<b>\$ 8,899,785</b>	<b>0.00</b>
<b>Proposed Changes</b>				
Align with Information Technology Fund	-\$ 510,391	0.00	-\$ 481,956	0.00
<b>Total Incremental Changes</b>	<b>-\$ 510,391</b>	<b>0.00</b>	<b>-\$ 481,956</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 8,389,394</b>	<b>0.00</b>	<b>\$ 8,417,829</b>	<b>0.00</b>

## Descriptions of Incremental Budget Changes

### Proposed Changes

#### **Align with Information Technology Fund - (\$510,391)**

Appropriation adjustments align the Cable Fund with changes in the DoIT budget for changes in usage of services that can be paid for with the Cable Fund and changes in cost allocation.

This item includes a \$36,000 increase in the annual contract with the Seattle Community Colleges District (SCCtv) to manage the Seattle Public Access Channel due to inflation and additional one-time funding for capital items. In addition, \$78,000 of funding is for DoIT to expand its efforts to ensure that programming for both the Seattle Channel and the Public Access Channel reflects the full diversity of Seattle. DoIT will work with the Office of Immigrant and Refugee Affairs and the Seattle Office of Civil Rights to explore options to reach all communities for representation in this venue.

# Cable Television Franchise Subfund

Please refer to the DoIT budget pages for more detailed information.

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Cable Fee Support to Information Technology Fund Budget Control</b>					
Cable Communications		745,236	776,904	841,077	826,396
Community Technology		1,333,344	1,431,718	1,429,342	1,449,014
Finance and Administration		373,752	0	0	0
Seattle Channel/Democracy Portal		3,149,916	3,374,246	3,627,525	3,661,739
Technology Infrastructure		1,571,412	1,632,943	969,079	921,924
Technology Leadership		314,160	427,054	407,542	428,000
Web Site Support		959,064	1,066,920	924,829	940,756
<b>Total</b>	<b>D160B</b>	<b>8,446,884</b>	<b>8,709,785</b>	<b>8,199,394</b>	<b>8,227,829</b>
<b>Cable Fee Support to Library Fund Budget Control Level</b>	<b>D160C</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>
<b>Department Total</b>		<b>8,636,884</b>	<b>8,899,785</b>	<b>8,389,394</b>	<b>8,417,829</b>
<b>Department Full-time Equivalent Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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.

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
421911	Franchise Fee Revenues, Licenses, Permits, and Fines	8,764,264	8,070,384	8,406,198	8,616,353
	<b>Total Franchise Fees</b>	<b>8,764,264</b>	<b>8,070,384</b>	<b>8,406,198</b>	<b>8,616,353</b>
461110	Arts Programming Interest Earnings	6,364	4,727	751	0
461110	Interest Earnings	18,293	41,498	27,100	28,751
	<b>Total Interest Earnings</b>	<b>24,657</b>	<b>46,225</b>	<b>27,851</b>	<b>28,751</b>
	<b>Total Revenues</b>	<b>8,788,921</b>	<b>8,116,609</b>	<b>8,434,049</b>	<b>8,645,104</b>
379100	Use of (Contributions to) Fund Balance	-152,038	783,176	-44,654	-227,275
	<b>Total Use of (Contributions to) Fund Balance</b>	<b>-152,038</b>	<b>783,176</b>	<b>-44,654</b>	<b>-227,275</b>
	<b>Total Resources</b>	<b>8,636,883</b>	<b>8,899,785</b>	<b>8,389,395</b>	<b>8,417,829</b>

# Cable Television Franchise Subfund

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

### Cable Fee Support to Information Technology Fund Budget Control Level

The purpose of the Cable Fee Support to Information Technology Fund Budget Control Level is to authorize the transfer of resources from the Cable Television Franchise Subfund to the Department of Information Technology's Information Technology Fund. These resources are used by the Department for a variety of programs consistent with Resolution 30379.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Cable Communications	745,236	776,904	841,077	826,396
Community Technology	1,333,344	1,431,718	1,429,342	1,449,014
Finance and Administration	373,752	0	0	0
Seattle Channel/Democracy Portal	3,149,916	3,374,246	3,627,525	3,661,739
Technology Infrastructure	1,571,412	1,632,943	969,079	921,924
Technology Leadership	314,160	427,054	407,542	428,000
Web Site Support	959,064	1,066,920	924,829	940,756
<b>Total</b>	<b>8,446,884</b>	<b>8,709,785</b>	<b>8,199,394</b>	<b>8,227,829</b>

### Cable Fee Support to Library Fund Budget Control Level

The purpose of the Cable Fee Support to Library Fund Budget Control Level is to authorize the transfer of resources from the Cable Television Franchise Subfund to the Seattle Public Library's Operating Fund. The Library uses these resources to pay for and maintain computers available to the public.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Citizen Literacy/Access	190,000	190,000	190,000	190,000
<b>Total</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>	<b>190,000</b>



## Cable Television Franchise Subfund

### Cable TV Fund Table

#### Cable Television Franchise Subfund (00160)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	4,668,852	4,876,692	4,849,442	4,181,683	4,226,338
Accounting and Technical Adjustments	28,553	0	0	0	0
Plus: Actual and Estimated Revenues	8,788,921	8,116,609	8,232,027	8,434,049	8,645,104
Less: Actual and Budgeted Expenditures	8,636,884	8,899,785	8,899,786	8,389,394	8,417,829
<b>Ending Fund Balance</b>	<b>4,849,442</b>	<b>4,093,516</b>	<b>4,181,683</b>	<b>4,226,338</b>	<b>4,453,613</b>
Designation for Cable Programs	864,496	230,551	225,740		
Reserves Against Fund Balance	1,895,533	1,934,968	1,934,968	1,858,409	1,862,674
<b>Total Reserves</b>	<b>2,760,029</b>	<b>2,165,519</b>	<b>2,160,708</b>	<b>1,858,409</b>	<b>1,862,674</b>
<b>Ending Unreserved Fund Balance</b>	<b>2,089,413</b>	<b>1,927,997</b>	<b>2,020,975</b>	<b>2,367,929</b>	<b>2,590,939</b>

# Cable Television Franchise Subfund

# Office of City Auditor

David G. Jones, City Auditor

(206) 233-3801

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

## Department Overview

The Office of City Auditor was established by City Charter and serves as Seattle's independent audit function. The City Auditor is appointed by a majority of the City Council to a four-year term of office.

The Office of City Auditor seeks to promote honest, efficient management and full accountability throughout City government. It serves the public interest by providing the City Council, the Mayor and City employees with accurate information, unbiased analyses and objective recommendations on how best to use public resources.

The Office of City Auditor conducts audits of City departments, programs, grantees and contracts, as well some nonaudit projects. Most of the office's work is performed in response to specific concerns or requests from City Councilmembers, but the City Auditor also independently initiates work to fulfill the office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments and the public.

Through its work, the Office of City Auditor answers the following types of questions:

- Are City of Seattle programs being carried out in compliance with applicable laws and regulations, and is accurate data furnished to the City Council and Mayor on these programs?
- Do opportunities exist to eliminate inefficient use of public funds and waste?
- Are programs achieving desired results?
- Are there better ways to achieve program objectives at lower costs?
- Are there ways to improve the quality of service without increasing costs?
- What emerging or key issues should the City Council and Mayor consider?

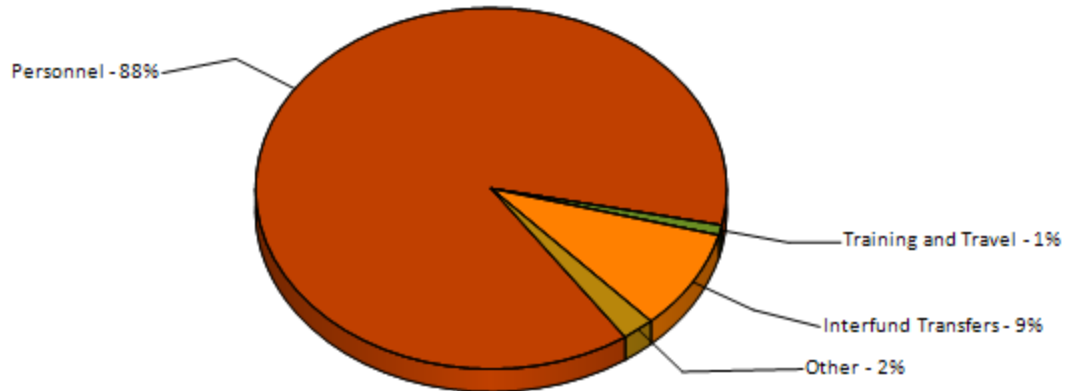
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$1,446,261	\$1,702,670	\$1,586,256	\$1,597,521
<b>Total Operations</b>	<b>\$1,446,261</b>	<b>\$1,702,670</b>	<b>\$1,586,256</b>	<b>\$1,597,521</b>
<b>Total Appropriations</b>	<b>\$1,446,261</b>	<b>\$1,702,670</b>	<b>\$1,586,256</b>	<b>\$1,597,521</b>
Full-time Equivalent Total*	9.50	9.50	9.50	9.50

\* 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 City Auditor

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

The Office of City Auditor provides information to the Mayor, City Council, and City executive and management staff on City programs and activities.

The Office offers a way for City leaders to assess various public programs objectively, ensuring the use of efficient, effective service delivery options. It also offers the public a way to hold the City accountable for how public resources are being used. The 2015 and 2016 Proposed Budgets preserve the funding and staffing levels that have allowed the Office of City Auditor to respond to those needs.

### Incremental Budget Changes

#### Office of City Auditor

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 1,702,670</b>	<b>9.50</b>	<b>\$ 1,702,670</b>	<b>9.50</b>

#### Baseline Changes

Citywide Adjustments for Standard Cost Changes	\$ 163,073	0.00	\$ 165,334	0.00
Remove Funding for Audit of Seattle Police	-\$ 300,000	0.00	-\$ 300,000	0.00
Department's Public Disclosure Request Process				

# Office of City Auditor

## Proposed Technical Changes

Citywide Training and Travel Reallocation	-\$ 614	0.00	-\$ 614	0.00
Technical Adjustments	\$ 67	0.00	\$ 452	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 21,060	0.00	\$ 29,679	0.00
<b>Total Incremental Changes</b>	<b>-\$ 116,414</b>	<b>0.00</b>	<b>-\$ 105,149</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 1,586,256</b>	<b>9.50</b>	<b>\$ 1,597,521</b>	<b>9.50</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$163,073**

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. This adjustment also reflects movement of funding from Finance General to pay for costs allocated by Department of Information Technology and Finance & Administrative Services. These costs were previously paid directly by Finance General on the department's behalf.

#### **Remove Funding for Audit of Seattle Police Department's Public Disclosure Request Process - (\$300,000)**

The 2014 Adopted Budget transferred funds from the Judgment and Claims Fund to the Office of City Auditor to support an audit of the Seattle Police Department's (SPD) procedures for responding to public disclosure requests. This change removes that one-time funding.

### Proposed Technical Changes

#### **Citywide Training and Travel Reallocation - (\$614)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

#### **Technical Adjustments - \$67**

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

# Office of City Auditor

## Final Citywide Adjustments for Standard Cost Changes - \$21,060

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."

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Office of City Auditor Budget Control Level	VG000	1,446,261	1,702,670	1,586,256	1,597,521
<b>Department Total</b>		<b>1,446,261</b>	<b>1,702,670</b>	<b>1,586,256</b>	<b>1,597,521</b>

<b>Department Full-time Equivalents Total*</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>
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\* 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

### Office of City Auditor Budget Control Level

The purpose of the Office of City Auditor is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Office of City Auditor	1,446,261	1,702,670	1,586,256	1,597,521
<b>Total</b>	<b>1,446,261</b>	<b>1,702,670</b>	<b>1,586,256</b>	<b>1,597,521</b>
Full-time Equivalents Total*	9.50	9.50	9.50	9.50

\* 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.

# City Budget Office

Ben Noble, Director

(206) 615-1962

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

## Department Overview

The City Budget Office (CBO) is responsible for developing and monitoring the City's annual budget, carrying out budget-related functions, and overseeing fiscal policy and financial planning activities. CBO provides strategic analysis relating to the use of revenues, debt, long-term issues, and special events. The department also provides technical assistance, training, and support to City departments in performing financial functions.

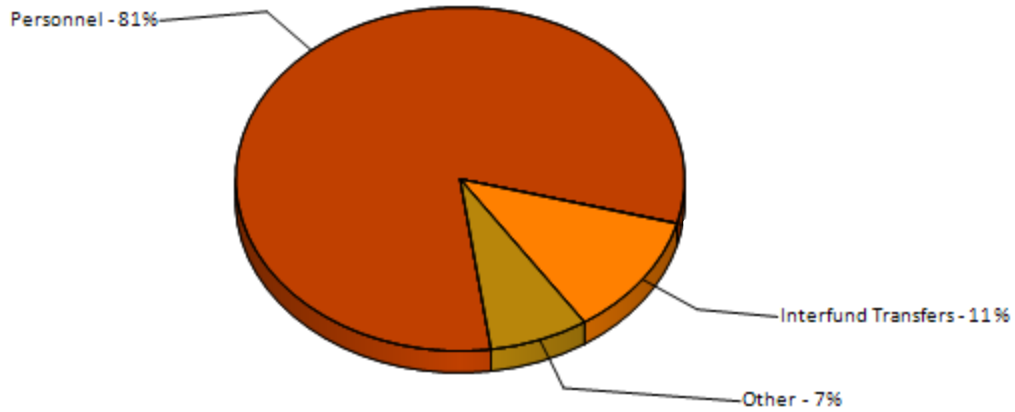
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$4,038,530	\$4,614,910	\$5,576,325	\$5,620,211
<b>Total Operations</b>	<b>\$4,038,530</b>	<b>\$4,614,910</b>	<b>\$5,576,325</b>	<b>\$5,620,211</b>
<b>Total Appropriations</b>	<b>\$4,038,530</b>	<b>\$4,614,910</b>	<b>\$5,576,325</b>	<b>\$5,620,211</b>
Full-time Equivalent Total*	28.50	29.50	33.00	33.00

*\* 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.*

# City Budget Office

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

The 2015-2016 Proposed Budget has few changes for CBO. The primary one is a transfer of three revenue and forecasting staff from the Finance and Administrative Services (FAS) Department to CBO, which is intended to more closely align the ongoing forecasting work of these staff with the budgeting work in CBO. In addition, this team will help develop, implement and manage a new Economic and Revenue Forecast Advisory Council (ERFAC), which will have a joint Executive and Legislative branch membership of staff that will advise the City on revenue policies. Other changes in this budget include the reclassification and increment of a halftime administrative position to a fulltime analyst position, an increase to CBO's budget to address some salary equity considerations, and technical changes to reflect internal service cost and citywide inflationary increases.

### Incremental Budget Changes

#### City Budget Office

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 4,614,910</b>	<b>29.50</b>	<b>\$ 4,614,910</b>	<b>29.50</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 282,618	0.00	\$ 292,136	0.00



# City Budget Office

## Proposed Changes

Transfer of Forecasting Staff to CBO	\$ 430,293	3.00	\$ 430,293	3.00
Reclassify and increase existing position	\$ 60,000	0.50	\$ 60,000	0.50
Salary Adjustments	\$ 150,000	0.00	\$ 150,000	0.00

## Proposed Technical Changes

Citywide Training and Travel Reallocation	-\$ 527	0.00	-\$ 527	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 39,031	0.00	\$ 73,399	0.00

**Total Incremental Changes** **\$ 961,415** **3.50** **\$ 1,005,301** **3.50**

**2015 - 2016 Proposed Budget** **\$ 5,576,325** **33.00** **\$ 5,620,211** **33.00**

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$282,618**

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.

### Proposed Changes

#### **Transfer of Forecasting Staff to CBO - \$430,293/3.00 FTE**

This item transfers 3.0 FTE from the Finance and Administrative Services Department's (FAS) Finance Division to the City Budget Office. The staff in this group produce the City's revenue forecasts and related economic work, which will now be more closely aligned with the budget office functions. In addition, this group will staff a new Economic and Revenue Forecast Advisory Council (ERFAC), which will be a joint Executive and Legislative body reviewing and advising the City on economic policies and actions.

#### **Reclassify and increase existing position - \$60,000/.50 FTE**

This item turns an existing 0.5 FTE administrative specialist III position into a full time strategic advisor II position, allowing CBO to better staff the City on policy and budget issues.

#### **Salary Adjustments - \$150,000**

This item increases CBO's budget authority to address some pay equity considerations.

# City Budget Office

## Proposed Technical Changes

### Citywide Training and Travel Reallocation - (\$527)

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### Final Citywide Adjustments for Standard Cost Changes - \$39,031

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."

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
City Budget Office Budget Control Level	CZ000	4,038,530	4,614,910	5,576,325	5,620,211
<b>Department Total</b>		<b>4,038,530</b>	<b>4,614,910</b>	<b>5,576,325</b>	<b>5,620,211</b>
<b>Department Full-time Equivalents Total*</b>		<b>28.50</b>	<b>29.50</b>	<b>33.00</b>	<b>33.00</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.

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

### City Budget Office Budget Control Level

The purpose of the City Budget Office Budget Control Level is to develop and monitor the budget, carrying out budget-related functions, oversee financial policies and plans, and provide financial and other strategic analysis.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
City Budget Office	4,038,530	4,614,910	5,576,325	5,620,211
<b>Total</b>	<b>4,038,530</b>	<b>4,614,910</b>	<b>5,576,325</b>	<b>5,620,211</b>
Full-time Equivalents Total*	28.50	29.50	33.00	33.00

\* 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.

# Seattle Office for Civil Rights

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Patricia Lally, Director

(206) 684-4500

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

## Department Overview

The Seattle Office for Civil Rights (OCR) works to achieve equity and advance opportunity in Seattle by:

- Developing policies and promoting partnerships to achieve racial equity and social justice
- Enforcing City, state and federal anti-discrimination laws that guarantee equal access to housing, employment, public accommodations, contracting and lending
- Staffing the Seattle Human Rights Commission, Seattle Women's Commission, Seattle Lesbian Gay Bisexual Transgender Commission, and the Seattle Commission for People with disAbilities
- Administering the Title VI program of the 1964 Civil Rights Act, which relates to physical access to governmental facilities; projects; and programs, and Title II complaints alleging discrimination on the basis of disability in the provision of services; activities; programs; or benefits by the City
- Offering free technical assistance and outreach to businesses; community groups; and the general public, including immigrants; people of color; women; people with disabilities; and lesbian, gay, bisexual, transgender and queer communities
- Making available a wide array of civil rights information, including translations into other languages

Beginning in 2015, OCR will house the newly created City of Seattle Office of Labor Standards, which will centralize outreach and enforcement of City ordinances addressing labor standards and coordinate with current enforcement staff on shared-jurisdiction claims and cases. The main work program of the Office of Labor Standards includes the following:

- The Paid Sick and Safe Time Ordinance, requiring employers to provide paid sick and safe time to employees who work within Seattle city limits
- The Job Assistance Ordinance, which regulates the use of criminal history in employment decisions
- The Minimum Wage Ordinance, which regulates the minimum hourly wage for workers in the City of Seattle
- Wage Theft Ordinances, which provides criminal remedies when an employer intentionally fails to pay an employee's wages or benefits

OCR also leads the City's Race and Social Justice Initiative (RSJI). The goals of the Initiative are to end institutional racism in City government; promote inclusion and full participation of all residents in civic life; and partner with the community to achieve racial equity across Seattle.

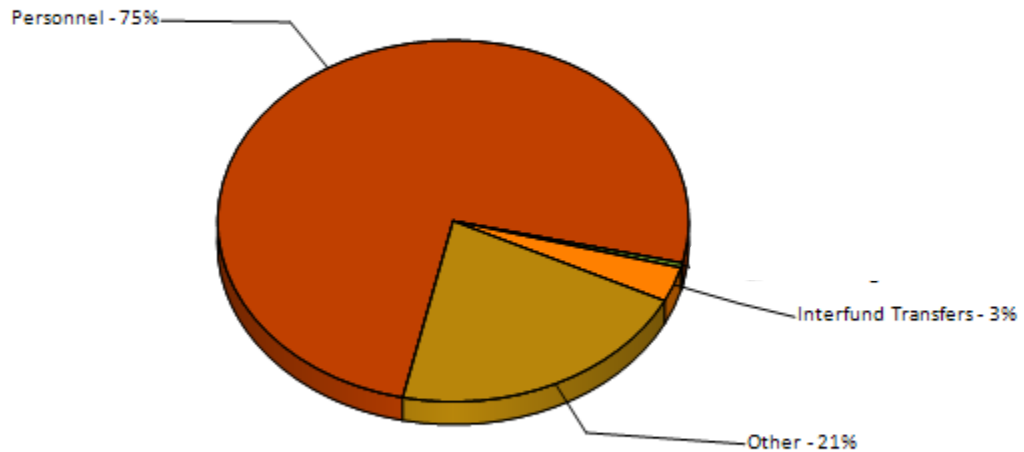
# Seattle Office for Civil Rights

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$2,814,811	\$2,956,570	\$4,115,786	\$4,121,428
<b>Total Operations</b>	<b>\$2,814,811</b>	<b>\$2,956,570</b>	<b>\$4,115,786</b>	<b>\$4,121,428</b>
<b>Total Appropriations</b>	<b>\$2,814,811</b>	<b>\$2,956,570</b>	<b>\$4,115,786</b>	<b>\$4,121,428</b>
Full-time Equivalent Total*	23.00	23.50	29.25	31.25

\* 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.

## 2015 Proposed Budget - Expenditure by Category



# Seattle Office for Civil Rights

## Budget Overview

The 2015-2016 Proposed Budget includes funding for the City's new Office of Labor Standards. This office will include new positions to centralize labor-standards compliance and enforcement work, lead labor-standards policy development and guide the City's future approach in this area, engage in education and outreach on labor standards, and investigate potential labor standards violations. In 2015, OCR will add a labor standards director. The Office of Labor Standards will function as a division within OCR, and the labor standards director will lead this division. In addition, OCR will add a new full-time position to reach out to the community, and it will increase staffing for outreach to businesses about the City's labor standards ordinances. The Mayor supports an approach to labor standards that emphasizes outreach and education, and funding is provided for outreach including partnerships with community and business stakeholders. OCR will also add a full-time lead investigator, who will join OCR's investigation team (with two additional investigator positions added in 2016). Placing the Office of Labor Standards in OCR allows for additional administrative and case management support from existing OCR staff that the Office of Labor Standards would not have if it was a standalone office.

OCR will increase a position from half time to full time with funding from the Office of Arts and Culture. The position supports the City Race and Social Justice Initiative (RSJI), and, with the new funding, will become Deputy Director of RSJI. The Deputy Director will lead outreach in the Arts and Culture sector of OCR's Campaign for Racial Equity, as well as leading a number of other projects of interest to both OCR and Arts.

The proposed budget also includes funding for an upgrade to OCR's case-management system, which will be particularly important given the office's expanded purview. The upgrade is expected to improve workflow and record retention and allow OCR to more efficiently develop data on the City's civil-rights compliance efforts.

Finally, the budget annualizes two positions added to OCR during 2014. In May 2014, the City's Gender Equity in Pay Task Force submitted its report to the Mayor and City Council. Responsive to the report's findings about disparities in pay among City of Seattle employees, the Council passed Ordinance 124484, which added positions to address the current gender-equity gap and seek to close it. One of these positions was a full-time strategic advisor at OCR. In addition, a 0.75 FTE training and education coordinator was added in a 2014 supplemental-budget ordinance.

## Incremental Budget Changes

### Seattle Office for Civil Rights

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 2,956,570</b>	<b>23.50</b>	<b>\$ 2,956,570</b>	<b>23.50</b>
<b>Baseline Changes</b>				
Salary, Benefits and Other Technical Adjustments	\$ 39,759	0.00	\$ 39,759	0.00
Citywide Adjustments for Standard Cost Changes	\$ 149,886	0.00	\$ 153,737	0.00
<b>Proposed Changes</b>				
Create and Staff Office of Labor Standards	\$ 510,698	3.50	\$ 660,460	5.50

# Seattle Office for Civil Rights

Partner with Office of Arts and Culture on Programming and Community Outreach	\$ 45,000	0.50	\$ 45,000	0.50
Upgrade Case-Management System	\$ 160,000	0.00	\$ 0	0.00
Add Policy Advisor to Address Gender Inequity In Pay	\$ 139,626	1.00	\$ 139,626	1.00
Add Training Coordinator for Race and Social Justice Initiative	\$ 11,000	0.75	\$ 11,000	0.75
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 3,072	0.00	-\$ 3,072	0.00
Technical Adjustments	\$ 4,881	0.00	\$ 5,031	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 101,438	0.00	\$ 113,317	0.00
<b>Total Incremental Changes</b>	<b>\$ 1,159,216</b>	<b>5.75</b>	<b>\$ 1,164,858</b>	<b>7.75</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 4,115,786</b>	<b>29.25</b>	<b>\$ 4,121,428</b>	<b>31.25</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Salary, Benefits and Other Technical Adjustments - \$39,759**

Technical adjustments reflect departmental reorganization and employment costs.

#### **Citywide Adjustments for Standard Cost Changes - \$149,886**

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. This adjustment reflects movement of funding from Finance General to pay for costs allocated by Department of Information Technology and Finance & Administrative Services. These costs were previously paid directly by Finance General on the department's behalf.

### Proposed Changes

#### **Create and Staff Office of Labor Standards - \$510,698/3.50 FTE**

This change creates an Office of Labor Standards within OCR. OCR currently investigates, enforces, and performs community outreach related to the City's Paid Safe and Sick Time and Job Assistance Ordinances. Beginning in 2015 its purview will expand to include all City ordinances that address labor standards, including the Minimum Wage Ordinance, Wage Theft and any future legislative actions.

- In 2014, OCR staffed labor-standards work with a 1.0 FTE investigator and a 0.5 FTE business outreach liaison.
- In 2015, OCR will add a 1.0 FTE labor standards director to lead the new office. In addition, the business outreach liaison will be increased to 1.0 FTE, and OCR will add a 1.0 FTE community outreach liaison and

# Seattle Office for Civil Rights

a 1.0 FTE lead investigator.

- In 2016, OCR will add two additional 1.0 FTE investigators.

Funding is provided (\$100,000 in 2015 and \$50,000 in 2016) to support outreach including partnerships with business and community stakeholders in the City's labor standards ordinances. The funding will enable education and outreach that is tailored to the needs and demographics of these stakeholders' target audiences. Funding for the Office of Labor Standards budget also provides for administrative and case management support from existing OCR staff.

## **Partner with Office of Arts and Culture on Programming and Community Outreach - \$45,000/.50 FTE**

This change increases a half-time position to full time with funding from the Office of Arts and Culture. The new position will have broad policy and programmatic responsibilities for aligning OCR's and Arts' community and outreach efforts around racial equity. Among other projects, the position will develop funding opportunities for community, immigrant, and refugee groups to use the arts to address race and social justice issues.

## **Upgrade Case-Management System - \$160,000**

OCR uses a custom-designed software program, called MARTIN, to manage and track its enforcement of non-discrimination and labor standards laws and to respond to public disclosure requests about its work in these areas. Since it began using MARTIN, in 2008, two new laws (Paid Sick and Safe Time and the Job Assistance Ordinance) have been added to OCR's enforcement portfolio, and some of the office's processes have changed. The upgrade will accommodate these changes. It will also help OCR implement a recommendation from the City Auditor to increase its use of automation in order to improve its consistency in case file documentation.

## **Add Policy Advisor to Address Gender Inequity In Pay - \$139,626/1.00 FTE**

This item annualizes a position added to OCR during 2014 through Ordinance 124484. The position's responsibilities include a study of national best practices on gender equity and an analysis of gender pay disparities across City departments. This research lays the groundwork for the development of training and strategies to address the root causes of gender inequity. OCR collaborates closely with the Seattle Department of Human Resources on this body of work.

## **Add Training Coordinator for Race and Social Justice Initiative - \$11,000/.75 FTE**

This item annualizes a position added to OCR through a supplemental budget ordinance. This position designs, coordinates, and implements training activities to engage City departments and employees, Seattle residents and community organizations on issues that are part of the City's Race and Social Justice Initiative (RSJI). This position is largely funded through cost savings from the reclassification of another position at OCR.

## **Proposed Technical Changes**

### **Citywide Training and Travel Reallocation - (\$3,072)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

# Seattle Office for Civil Rights

## Technical Adjustments - \$4,881

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

## Final Citywide Adjustments for Standard Cost Changes - \$101,438

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."

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Civil Rights Budget Control Level	X1R00	2,814,811	2,956,570	4,115,786	4,121,428
<b>Department Total</b>		<b>2,814,811</b>	<b>2,956,570</b>	<b>4,115,786</b>	<b>4,121,428</b>

<b>Department Full-time Equivalents Total*</b>	<b>23.00</b>	<b>23.50</b>	<b>29.25</b>	<b>31.25</b>
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\* 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

### Civil Rights Budget Control Level

The purpose of the Civil Rights Budget Control Level is to encourage and promote equal access and opportunity, diverse participation, and social and economic equity in Seattle. OCR works to eliminate discrimination in employment, housing, public accommodations, contracting and lending in Seattle through enforcement, and policy and outreach activities. The office enforces Seattle's labor-standards ordinances. In addition, the office is responsible for directing the Race and Social Justice Initiative, which leads other City departments to design and implement programs that help eliminate institutionalized racism.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Civil Rights	2,814,811	2,956,570	4,115,786	4,121,428
<b>Total</b>	<b>2,814,811</b>	<b>2,956,570</b>	<b>4,115,786</b>	<b>4,121,428</b>
Full-time Equivalents Total*	23.00	23.50	29.25	31.25

\* 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.



# Civil Service Commissions

Jennifer A. Greenlee, Executive Director

(206) 233-7118

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

## Department Overview

The **Civil Service Commissions (CIV)** is the administrative entity serving both the Civil Service Commission and the Public Safety Civil Service Commission, quasi-judicial bodies charged with providing fair and impartial hearings of alleged violations of the City's personnel rules. Each Commission is governed by a separate three-member board, with one member appointed by the Mayor, one appointed by the City Council, and one elected by, and representing, employees. The term of each Commissioner is three years.

The **Civil Service Commission (CSC)** provides fair and impartial hearings of alleged violations of the City's personnel rules. Employees may file appeals with the CSC regarding all final disciplinary actions and alleged violations of the Personnel Ordinance, as well as related rules and policies. The CSC may issue orders to remedy violations and may also make recommendations to the Mayor and City Council regarding the administration of the personnel system.

In addition, the CSC investigates allegations of political patronage to ensure the City's hiring practices are established and carried out in accordance with the merit principles set forth in the City Charter. The CSC conducts public hearings on personnel related issues and may propose changes to Personnel rules, policies, and laws to the Mayor and City Council.

The purpose of the **Public Safety Civil Service Commission (PSCSC)** is to implement, administer, and direct a civil service system for sworn personnel of the Seattle Police Department and uniformed personnel of the Seattle Fire Department. The PSCSC provides sworn police and uniformed fire employees with a quasi-judicial process for hearings on appeals concerning disciplinary actions, examination and testing, and other related issues.

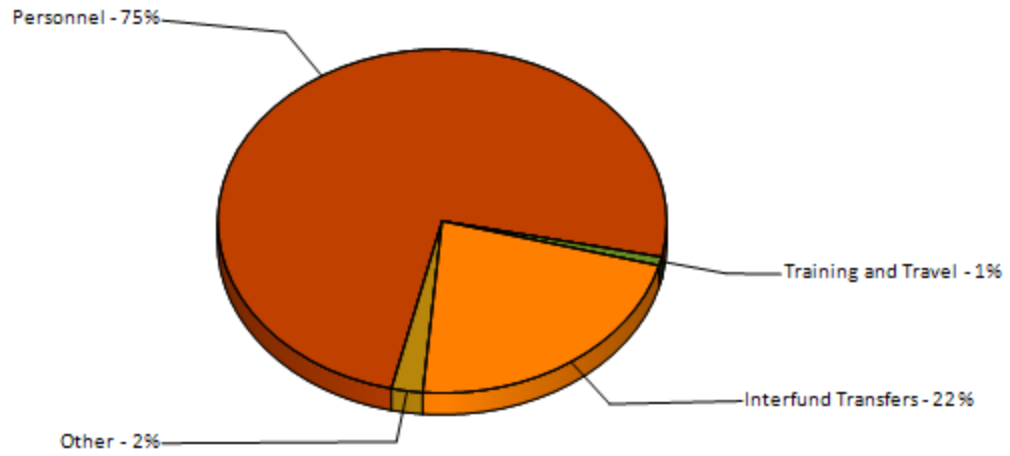
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$319,049	\$379,974	\$518,133	\$519,606
<b>Total Operations</b>	<b>\$319,049</b>	<b>\$379,974</b>	<b>\$518,133</b>	<b>\$519,606</b>
<b>Total Appropriations</b>	<b>\$319,049</b>	<b>\$379,974</b>	<b>\$518,133</b>	<b>\$519,606</b>
Full-time Equivalent Total*	2.60	2.60	2.60	2.60

\* 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.

# Civil Service Commissions

## 2015 Proposed Budget - Expenditure by Category



### **Budget Overview**

The 2015-2016 Proposed Budget makes only minor technical changes to the Civil Service Commissions department.

# Civil Service Commissions

## Incremental Budget Changes

### Civil Service Commissions

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 379,974</b>	<b>2.60</b>	<b>\$ 379,974</b>	<b>2.60</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 115,782	0.00	\$ 117,649	0.00
<b>Proposed Technical Changes</b>				
Final Citywide Adjustments for Standard Cost Changes	\$ 22,377	0.00	\$ 21,983	0.00
<b>Total Incremental Changes</b>	<b>\$ 138,159</b>	<b>0.00</b>	<b>\$ 139,632</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 518,133</b>	<b>2.60</b>	<b>\$ 519,606</b>	<b>2.60</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$115,782**

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to inflation, central cost allocations, retirement, healthcare, workers' compensation, and unemployment costs. This adjustment also reflects movement of funding from Finance General to pay for costs allocated by Department of Information Technology and Finance & Administrative Services. These costs were previously paid directly by Finance General on the department's behalf. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Technical Changes

#### **Final Citywide Adjustments for Standard Cost Changes - \$22,377**

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."

# Civil Service Commissions

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Civil Service Commissions Budget Control Level	V1CIV	319,049	379,974	518,133	519,606
<b>Department Total</b>		<b>319,049</b>	<b>379,974</b>	<b>518,133</b>	<b>519,606</b>

<b>Department Full-time Equivalents Total*</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>	<b>2.60</b>
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\* 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

### Civil Service Commissions Budget Control Level

The purpose of the Civil Service Commissions Budget Control Level is to provide administrative support to the Public Safety Civil Service Commission (PSCSC) and the Civil Service Commission (CSC). The PSCSC provides sworn police and uniformed fire employees with a quasi-judicial process for hearings on appeals concerning disciplinary actions, examination and testing, and other related issues. The CSC directs the civil service system for all other employees of the City. It investigates allegations of political patronage so the City's hiring process conforms to the merit system set forth in the City Charter. These commissions will at times improve the City personnel system by developing legislation for the Mayor and City Council.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Civil Service Commissions	319,049	379,974	518,133	519,606
<b>Total</b>	<b>319,049</b>	<b>379,974</b>	<b>518,133</b>	<b>519,606</b>
Full-time Equivalents Total*	2.60	2.60	2.60	2.60

\* 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 the Community Police Commission

Fé Lopez, Executive Director

(206) 233-2664

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

## Department Overview

The Office of the Community Police Commission (CPC) is the administrative and policy support entity of the Community Police Commission. The CPC is charged with providing community oversight and input on the police reform efforts that are the subject of a Settlement Agreement between the City and the U.S. Department of Justice regarding police practices. A 15-member board appointed by the Mayor and confirmed by the City Council governs the CPC. Each commissioner serves a three-year term. The Commission will remain in existence until terminated by the City, but this termination may not occur prior to the termination of the Settlement Agreement.

The CPC provides an independent forum for dialogue and widespread input on the reform efforts embodied in the Settlement Agreement and Memorandum of Understanding established by the Department of Justice. Ongoing community input is a critical component of achieving and maintaining effective and constitutional policing.

The CPC leverages the ideas, talent, experience and expertise of the people of Seattle to ensure police services:

1. Fully comply with the Constitution of the United States;
2. Ensure public and officer safety; and
3. Promote public confidence in the Seattle Police Department and its officers.

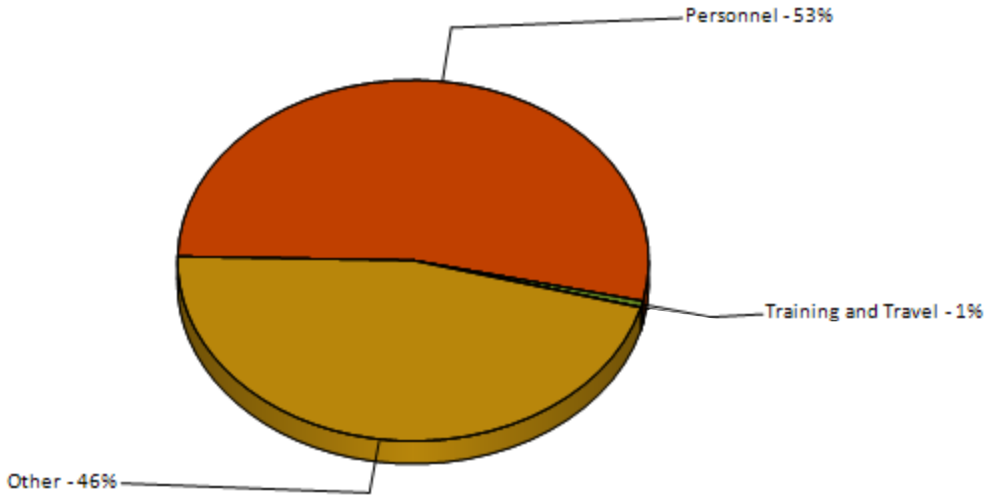
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$438,897	\$813,380	\$818,564	\$829,555
<b>Total Operations</b>	<b>\$438,897</b>	<b>\$813,380</b>	<b>\$818,564</b>	<b>\$829,555</b>
<b>Total Appropriations</b>	<b>\$438,897</b>	<b>\$813,380</b>	<b>\$818,564</b>	<b>\$829,555</b>
Full-time Equivalent Total*	0.00	0.00	3.00	3.00

\* 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.

# Office of the Community Police Commission

## 2015 Proposed Budget - Expenditure by Category



### **Budget Overview**

The 2015-2016 Proposed Budget makes technical budget adjustments as a result of salary adjustments and legislation approved during the 2014 fiscal year. It also makes other technical changes related to Citywide central cost calculations and inflation.

# Office of the Community Police Commission

## Incremental Budget Changes

### Office of the Community Police Commission

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 813,380</b>	<b>0.00</b>	<b>\$ 813,380</b>	<b>0.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 5,242	3.00	\$ 5,242	3.00
<b>Proposed Technical Changes</b>				
Continue Community Engagement Position	\$ 0	0.00	\$ 0	0.00
Final Citywide Adjustments for Standard Cost Changes	-\$ 58	0.00	\$ 10,933	0.00
<b>Total Incremental Changes</b>	<b>\$ 5,184</b>	<b>3.00</b>	<b>\$ 16,175</b>	<b>3.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 818,564</b>	<b>3.00</b>	<b>\$ 829,555</b>	<b>3.00</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$5,242/3.00 FTE**

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to 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. This adjustment also includes technical position adds due to legislation in 2013. These are not new position adds in 2015 and 2016. This add is intended to align the budget book position totals with department personnel data.

### Proposed Technical Changes

#### **Continue Community Engagement Position**

In 2014, Ordinance 124557 added a Community Engagement position funded by existing department resources to the Office of the Community Police Commission. This net zero technical adjustment reallocates department resources to the appropriate position cost categories to continue this position.

#### **Final Citywide Adjustments for Standard Cost Changes - (\$58)**

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."

# Office of the Community Police Commission

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Office of the Community Police Commission Budget Control Level	X1P00	438,897	813,380	818,564	829,555
<b>Department Total</b>		<b>438,897</b>	<b>813,380</b>	<b>818,564</b>	<b>829,555</b>
<b>Department Full-time Equivalents Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>3.00</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.

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

### Office of the Community Police Commission Budget Control Level

The purpose of the Office of the Community Police Commission BCL is to leverage the ideas, talents, experience, and expertise of the community to provide ongoing community input into the development of Seattle Police Department reforms, the establishment of police priorities, and facilitation of police/community relationships necessary to promote public safety.

	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Program Expenditures</b>				
Office of the Community Police Commission	438,897	813,380	818,564	829,555
<b>Total</b>	<b>438,897</b>	<b>813,380</b>	<b>818,564</b>	<b>829,555</b>
Full-time Equivalents Total*	0.00	0.00	3.00	3.00

\* 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.



# Employees' Retirement System

Ken Nakatsu, Interim Executive Director

(206) 386-1293

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

## Department Overview

The Employees' Retirement System has two major functions: administration of retirement benefits and management of the assets of the Retirement Fund. Employee and employer contributions, as well as investment earnings, provide funding for the system. Approximately 8,600 active employee members, 2,000 vested terminated employee members and 5,900 retired employee members participate in the plan. The provisions of the plan are set forth in Chapter 4.36 of the Seattle Municipal Code. The plan is a "defined benefit plan," which means an employee's salary, years of service, and age at the time of retirement are used to determine the amount of retirement benefits. At retirement, members are given a choice of several payment options to collect their retirement benefit. The Retirement System is led by a seven-member Board of Administration and an Executive Director appointed by the Board.

Please note that the appropriations detailed in the following tables reflect only the costs to administer the system and do not reflect payment of retiree benefits. For additional details on retiree benefit payments, please visit the Retirement website: <http://www.seattle.gov/retirement/>

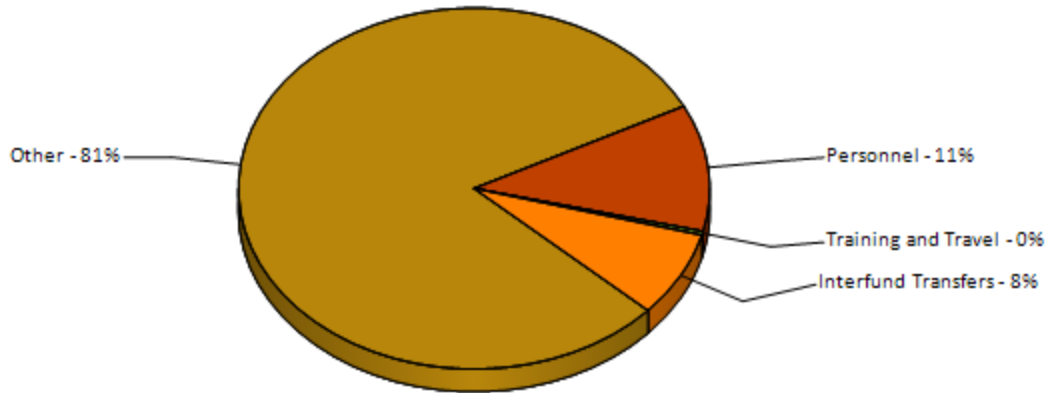
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$13,446,283	\$13,425,378	\$22,023,422	\$19,507,601
<b>Total Operations</b>	<b>\$13,446,283</b>	<b>\$13,425,378</b>	<b>\$22,023,422</b>	<b>\$19,507,601</b>
<b>Total Appropriations</b>	<b>\$13,446,283</b>	<b>\$13,425,378</b>	<b>\$22,023,422</b>	<b>\$19,507,601</b>
Full-time Equivalent Total*	18.00	20.00	20.00	20.00

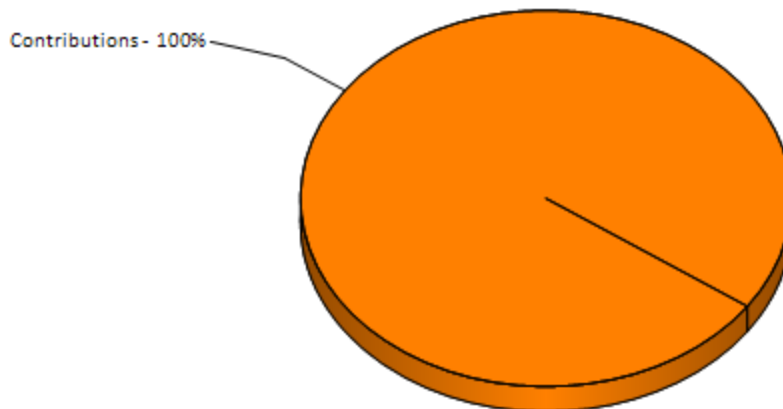
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# Employees' Retirement System

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category



# Employees' Retirement System

## Budget Overview

The Seattle City Employees Retirement System (SCERS) relies on the health of its investment earnings to sustain its on-going financial obligations. In years when the economy falters, investment earnings may not meet anticipated levels, creating a financial strain on the system. During severe downturns the SCERS asset portfolio, as with most other retirement portfolios, may experience investment losses instead of gains. This was the case in 2008. The annual funded status of the SCERS at January 1 represents the value of the asset portfolio over the reserves needed to pay all promised retirement benefits. At the beginning of 2008, SCERS held net assets worth \$2.1 billion, which amounted to a 92% funded status, a level considered healthy by most standards.

By 2010, following sharp, worldwide financial market losses, SCERS net assets fell to \$1.6 billion which amounted to only a 62% funded status. By January 1, 2014, the performance of SCERS investment portfolio improved slightly to 68% of the reserves need to pay promised retirement benefits. However, the 68% is based on the market value of assets (MVA). As described further below, the City began using a five-year asset smoothing policy in 2011 to determine the actuarial value of assets (AVA) which are now used to determine the annual funded status. The smoothing policy reduces year-to-year volatility by delaying the full impact of both gains and losses in the asset portfolio. SCERS actual funded status at January 1, 2014 based on the AVA is 64%.

While the funding level at January 1, 2014 is not nearly as healthy as 2008, SCERS has ample resources on hand, combined with future contributions, needed to pay all near-term obligations to retirees, given the total size of the SCERS portfolio. However, SCERS must identify mechanisms to make up the decline in asset value over time in order to ensure full funding of retiree benefits in the long-term.

SCERS can recover from these shortfalls in different ways. The easiest way to make up revenue shortfalls is to have a better-than-anticipated investment returns on the SCERS portfolio. This was the case experienced in 2011, 2013 and 2014, but not in 2012 due to the slow recovery from the economic downturn, and the portfolio may experience investment losses. As experienced in the last four years, SCERS cannot rely on better-than-anticipated investment returns every year, as some future years will again yield a lower return.

Another way to address shortfalls, and even prevent possible losses in returns is to modify revenue assumptions and system spending in advance. To follow this approach, the SCERS Board of Administration agreed in 2014 to decrease the long-term investment return assumption for planning purposes. The investment return decreased from 7.75% to 7.50% starting in 2014.

A third way is to proactively address the system shortfall is to change administrative policies regarding how the retirement fund is managed. In 2011, the City adopted a policy to fully fund the actuary-recommended rate each year. By meeting the annual contribution into the SCERS retirement fund, the fund can expect a rate of return on the full projected fund balance.

A fourth way to address system shortfalls is to adjust the amount paid into the fund by the City, the amount paid by the employee members, or both. In 2010, employees agreed to contribute more into the fund, which increased the employee rate from 8.03% to 10.03% by 2012 where it now remains, per current City labor contract agreements. On the other side of this contribution equation, the employer rate has risen each year since 2010 and will be 15.73% in 2015. The total combined rate in each year is the rate determined by the City's actuary to fully fund obligations.

A final way to address system shortfalls is to more carefully manage the investment portfolio choices. Since 2011, SCERS has employed a common five-year asset smoothing policy to determine the actuarial value of assets (AVA) under which portfolio gains or losses occurring in each year are recognized evenly over a five-year period, thereby smoothing out volatile year-to-year swings in asset values. This policy results in gradual changes in actuarially recommended contribution rates each year.

Given projected future increases in City costs for retirement, in 2012 an interdepartmental team developed a report summarizing possible changes to SCERS that would enhance its fiscal sustainability over the long run. These

# Employees' Retirement System

options are currently under consideration and the City will continue to analyze the costs, benefits and feasibility of these and other changes to SCERS in the coming biennium. More details on this report can be found online: [http://www.seattle.gov/council/issues/retirement\\_system.htm](http://www.seattle.gov/council/issues/retirement_system.htm).

## Other Employees' Retirement System Improvements

SCERS continues to update and improve its internal operations and benefits administration functions. One area of focus is to replace outdated Information Technology (IT) systems. The current system is not fully automated with Personnel records, requiring manual inputs. Additionally, a 2013 audit by the City Auditor found a high error rate in several aspects of the benefit calculation process. The audit also observed long processing times for retirement benefit calculations. This can lead to delays in members' retirements because they rely on SCERS to provide retirement benefit estimates, and may delay their retirement after receiving their benefit calculation more than a month from their request to SCERS. The 2015-2016 Proposed Budget includes the funding of a new software system in 2015 to improve record keeping and administrative data systems, reduce the amount of time to receive retirement benefit estimates and final benefit calculations, and therefore, increase members' ability to plan for retirement.

The 2015-2016 Proposed Budget also includes funding in 2015 to support SCERS plan to add a Chief Investment Officer by the end of 2014. The Chief Investment Officer will strengthen SCERS priorities in portfolio management, fund investment, and help ensure full funding of member benefits.

## Incremental Budget Changes

### Employees' Retirement System

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 13,425,378</b>	<b>20.00</b>	<b>\$ 13,425,378</b>	<b>20.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 37,292	0.00	\$ 80,631	0.00
<b>Proposed Changes</b>				
Position Reclassifications	\$ 191,197	0.00	\$ 191,197	0.00
Pension Administration System	\$ 6,205,550	0.00	\$ 3,359,150	0.00
Investment Managers	\$ 1,384,164	0.00	\$ 1,384,164	0.00
<b>Proposed Technical Changes</b>				
Final Citywide Adjustments for Standard Cost Changes	\$ 779,841	0.00	\$ 1,067,081	0.00
<b>Total Incremental Changes</b>	<b>\$ 8,598,044</b>	<b>0.00</b>	<b>\$ 6,082,223</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 22,023,422</b>	<b>20.00</b>	<b>\$ 19,507,601</b>	<b>20.00</b>

# Employees' Retirement System

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$37,292**

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.

### Proposed Changes

#### **Position Reclassifications - \$191,197**

This item increases funding for the reclassification of two positions in order to support a higher level of analytical capacity and investment oversight.

#### **Pension Administration System - \$6,205,550**

This item increases appropriations for a new benefits administration software system to improve record keeping and administrative processes. This is a one-time cost in 2015 for the system upgrade, which will be fully implemented in 2017.

#### **Investment Managers - \$1,384,164**

This item increases funding to pay for an ongoing increase in investment management contract fees, which are based on future projections of SCERS' current investments.

### Proposed Technical Changes

#### **Final Citywide Adjustments for Standard Cost Changes - \$779,841**

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."

# Employees' Retirement System

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Personnel, Maintenance, and Operations Budget Control Level	R1E10	13,446,283	13,425,378	22,023,422	19,507,601
<b>Department Total</b>		<b>13,446,283</b>	<b>13,425,378</b>	<b>22,023,422</b>	<b>19,507,601</b>
<b>Department Full-time Equivalents Total*</b>		<b>18.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</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.

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
469610	Employee Contributions	5,884,215	5,532,598	8,575,113	7,730,590
569510	Employer Contributions	7,562,068	7,892,779	13,448,309	11,777,011
	<b>Total Contributions</b>	<b>13,446,283</b>	<b>13,425,377</b>	<b>22,023,422</b>	<b>19,507,601</b>
	<b>Total Revenues</b>	<b>13,446,283</b>	<b>13,425,377</b>	<b>22,023,422</b>	<b>19,507,601</b>
	<b>Total Resources</b>	<b>13,446,283</b>	<b>13,425,377</b>	<b>22,023,422</b>	<b>19,507,601</b>

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

### Personnel, Maintenance, and Operations Budget Control Level

The purpose of the Employees' Retirement Budget Control Level is to manage and administer retirement assets and benefits.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Employees' Retirement	13,446,283	13,425,378	22,023,422	19,507,601
<b>Total</b>	<b>13,446,283</b>	<b>13,425,378</b>	<b>22,023,422</b>	<b>19,507,601</b>
Full-time Equivalents Total*	18.00	20.00	20.00	20.00

\* 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.

# Ethics and Elections Commission

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Wayne Barnett, Executive Director

(206) 684-8500

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

## Department Overview

The Seattle Ethics and Elections Commission helps foster public confidence in the integrity of Seattle city government by providing education, training, and enforcement of the City's Ethics Code, Whistleblower Code, and lobbying regulations. The Commission also promotes informed elections through education, training, and enforcement of the City's Elections Code and Election Pamphlet Code. In 2011, the Commission executed an agreement with the City of Kirkland to provide an independent ethics investigation program for that city.

The Commission work on behalf of the City of Seattle centers around four main lines of business:

**Ethics Code:** The Commission conducts ethics training for all City of Seattle employees upon request and through the City's New Employee and New Supervisor Orientation programs. It also provides ethics training information for City employees via the City's intranet site. The Commission issues advisory opinions regarding interpretations of the Code of Ethics and also investigates and rules upon alleged violations of the Code. Thirty years of formal advisory opinions, organized and searchable by topic, are available on the Commission's website.

**Whistleblower Code:** The Commission helps to protect an employee's right to report improper governmental action and to be free from possible retaliation as a result of such reporting. The Commission either investigates allegations of improper governmental actions itself or refers allegations to the appropriate agency.

**Elections Code and Election Pamphlets Code:** The Commission fulfills the public's mandate of full campaign disclosure by:

- training organizations required to report campaign contributions and expenditures in proper reporting procedures;
- auditing every organization that files campaign reports;
- working with organizations to correct errors; and
- making all campaign finance information available to the public.

Since 1993, the Commission has made summary reports of campaign financing information available to the public. And since 1995, the Commission has published campaign financing information on its website. The Commission also produces voters' pamphlets for City elections and ballot measures. It makes these pamphlets available in several languages and produces a video voters' guide with King County.

**Lobbying Regulations:** The Commission is charged with administering the City's lobbying regulations. The Commission collects and posts information so that citizens know who is lobbying and how much they are being paid to lobby. The Commission also enforces compliance with the lobbying regulations.

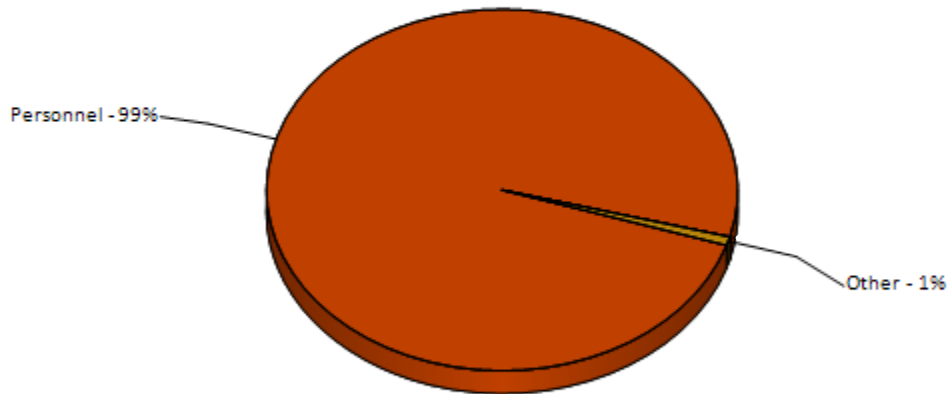
# Ethics and Elections Commission

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$851,005	\$771,278	\$677,070	\$681,022
<b>Total Operations</b>	<b>\$851,005</b>	<b>\$771,278</b>	<b>\$677,070</b>	<b>\$681,022</b>
<b>Total Appropriations</b>	<b>\$851,005</b>	<b>\$771,278</b>	<b>\$677,070</b>	<b>\$681,022</b>
Full-time Equivalent Total*	6.20	6.20	5.20	5.20

\* 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.

## 2015 Proposed Budget - Expenditure by Category



## Budget Overview

The 2015-2016 Proposed Budget is adjusted to reflect the ending of the three-year contract with the Seattle Public Schools to provide an ethics and whistleblower protection program to the District. Another technical change is to transfer the cost of the Voters' Pamphlet from Ethics to a Finance General reserve account. The only other changes to the Ethics and Elections Commission budget are minor technical changes.



# Ethics and Elections Commission

## Incremental Budget Changes

### Ethics and Elections Commission

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 771,278</b>	<b>6.20</b>	<b>\$ 771,278</b>	<b>6.20</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 11,405	0.00	\$ 11,405	0.00
<b>Proposed Technical Changes</b>				
Reduce Budget to Reflect End of Seattle Public School Contract	-\$ 60,501	-1.00	-\$ 60,501	-1.00
Transfer Cost of Voters' Pamphlet to Finance General	-\$ 33,331	0.00	-\$ 33,331	0.00
Final Citywide Adjustments for Standard Cost Changes	-\$ 11,781	0.00	-\$ 7,829	0.00
<b>Total Incremental Changes</b>	<b>-\$ 94,208</b>	<b>-1.00</b>	<b>-\$ 90,256</b>	<b>-1.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 677,070</b>	<b>5.20</b>	<b>\$ 681,022</b>	<b>5.20</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$11,405**

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. This adjustment also reflects movement of funding from Finance General to pay for costs allocated by Department of Information Technology and Finance & Administrative Services. These costs were previously paid directly by Finance General on the department's behalf.

### Proposed Technical Changes

#### **Reduce Budget to Reflect End of Seattle Public School Contract - (\$60,501)/(1.00) FTE**

In 2011, the Commission entered into a three-year contract with the Seattle Public Schools to provide an independent and comprehensive ethics and whistleblower protection program. The contract ended June 30, 2014 and will not be renewed. This adjustment removes the contract amount and the associated position from the budget.

# Ethics and Elections Commission

## Transfer Cost of Voters' Pamphlet to Finance General - (\$33,331)

Currently the cost of the Voters' Pamphlet is budgeted in Ethics and Elections. This item moves the cost of the pamphlet to Finance General where other election costs are budgeted. This expense fluctuates based on the number of items on the ballot and what percentage the Seattle related items are of the total King County voters' pamphlet. Finance General accounts provide more flexibility to handle this varying expense.

## Final Citywide Adjustments for Standard Cost Changes - (\$11,781)

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."

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Ethics and Elections Budget Control Level	V1T00	851,005	771,278	677,070	681,022
<b>Department Total</b>		<b>851,005</b>	<b>771,278</b>	<b>677,070</b>	<b>681,022</b>
<b>Department Full-time Equivalents Total*</b>		<b>6.20</b>	<b>6.20</b>	<b>5.20</b>	<b>5.20</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.

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

### Ethics and Elections Budget Control Level

The purpose of the Ethics and Elections Budget Control Level is to: 1) audit, investigate, and conduct hearings regarding non-compliance with, or violations of, Commission-administered ordinances; 2) advise all City officials and employees of their obligations under Commission-administered ordinances; and 3) publish and broadly distribute information about the City's ethical standards, City election campaigns, campaign financial disclosure statements, and lobbyist disclosure statements.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Ethics and Elections	851,005	771,278	677,070	681,022
<b>Total</b>	<b>851,005</b>	<b>771,278</b>	<b>677,070</b>	<b>681,022</b>
Full-time Equivalents Total*	6.20	6.20	5.20	5.20

\* 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.

# Department of Finance & Administrative Services

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Fred Podesta, Director

(206) 684-2489

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

## Department Overview

The Department of Finance and Administrative Services (FAS), with close to 600 employees represented by 16 different unions, has the most diverse set of responsibilities of any City department. In addition to the services FAS provides directly to its external customers, the behind-the-scenes services FAS provides to its internal customers - all City departments - directly support the work they do on the public's behalf. FAS' work can be broken into four categories, though there is much overlap among them.

### Customer Service

FAS is often the first stop for the public to interact with City government. This contact may come through the City's Customer Service Bureau, the downtown Customer Service Center or any of the six Neighborhood Service Centers located throughout the city. Over the phone, online and in person, customers can get information, request services, pay bills, resolve problems and voice opinions. FAS also monitors certain types of businesses to increase consumer safety and ensure proper charges for services. This includes setting rate caps for private property tows, as well as ensuring consumers are not overcharged due to an inaccurate device, such as a gas pump or a supermarket scanner or scale. FAS supports transparency in City work by providing Citywide coordination and guidance on public disclosure, helping customers to clarify requests so they receive the information they are seeking. Finally, through the Seattle Animal Shelter, FAS advocates for animal welfare, reunites lost animals with their owners and adopts homeless animals to suitable owners.

### Regulation and Oversight

FAS ensures all businesses operating in Seattle are properly licensed and paying required business and occupation taxes. FAS issues regulatory licenses for certain businesses types - including taxis, transportation network company and for-hire vehicles, adult entertainment venues, door-to-door salespeople and trade shows - and enforces requirements related to those licenses. As the central coordinator for City contracting, FAS establishes policies and procedures to ensure fair competition for City-funded construction projects and oversees programs to ensure everyone in the community has equal access to jobs and opportunities involving those projects. FAS also enforces animal-related ordinances, including the investigation of animal cruelty, neglect and abuse.

### Financial Services

The City Finance Director is located within FAS and oversees functions that ensure the City's financial health. These functions include managing City debt, purchasing insurance, overseeing City investments, and assisting with the development of economic and revenue forecast, all of which are essential to financial planning and budgeting. FAS also manages claims for damages against the City, balancing proper stewardship of taxpayer dollars when settling a claim with fairness to claimants. FAS oversees the City's accounting system, as well as payroll and treasury services, ensuring revenue is collected and vendors and staff are properly paid in a timely manner. Finally, FAS helps administer the City's three retirement systems: Employees' Retirement System, Firefighters'

# Department of Finance & Administrative Services

Pension Fund and the Police Relief and Pension Fund.

## Operational Services

FAS designs, builds and maintains City-owned buildings, including Seattle City Hall, the Seattle Municipal Tower, the Justice Center, the Joint Training Facility, 33 neighborhood fire stations and five police stations. When the City no longer has a purpose for property, FAS is responsible for either selling or otherwise disposing of it. FAS also maintains the City's vehicle fleet, which includes police patrol cars, fire engines and heavy equipment. Departments rely on FAS to build and maintain the technology that supports the City's financial management, payroll and personnel records management systems. FAS also negotiates purchasing contracts on behalf of all City departments and establishes purchasing guidelines for departments.

FAS' budget is split into the following nine functional areas:

- **Business Technology**, which builds and maintains computer applications supporting internal business functions, such as financial management, payroll and personnel records management.
- **Capital Development and Construction Management**, which manages the design and construction of City facilities, including upgrading, renovating, or replacing neighborhood fire stations, as well as renovations, asset preservation projects, tenant improvements, and sustainability/environmental stewardship related to facility design and construction.
- **Purchasing and Contracting**, which manages rules, bids and contracts for products, supplies, equipment and services; maintains guidelines and procedures for consultant contracting; and administers public works contracting to ensure all City departments adhere to the City's policy goals related to social equity and environmental stewardship.
- **Facility Operations**, which manages more than 100 public buildings and facilities, covering 2.5 million square feet, including office space, parking garages, police and fire stations, community facilities and maintenance shops; procures leased space for City tenants when needed; plans and acquires new and expanded City facilities; and disposes of surplus City property.
- **Financial Services**, which receives City revenue and provides Citywide financial services, including debt management, treasury, Citywide accounting (includes producing the Comprehensive Annual Financial Report, City investments and payroll, including producing paychecks for more than 10,000 current and retired employees), business and licensing and tax administration, and risk management, which includes claims settlements.
- **Fleets Services**, which buys and provides maintenance, motor pool, and fueling services for more than 4,000 vehicles and heavy equipment while supporting environmentally sustainable fleet goals and practices.
- **Revenue and Consumer Protection** provides a variety of regulatory services, such as overseeing Seattle's taxicab, transportation network company and for-hire vehicle industry, and consumer protection services, such as the Weights and Measures Unit.
- **Seattle Animal Shelter**, which promotes public safety and animal welfare, enforces Seattle's laws regarding animals, runs animal sheltering and adoption programs, and manages a spay and neuter clinic, working with more than 4,000 animals a year, from dogs and cats to peacocks and goats.
- **Office of Constituent Services**, which provides customer service interface for the City's constituents through the Customer Service Bureau and at seven neighborhood service centers, answering more than 50,000 requests from constituents each year.

# Department of Finance & Administrative Services

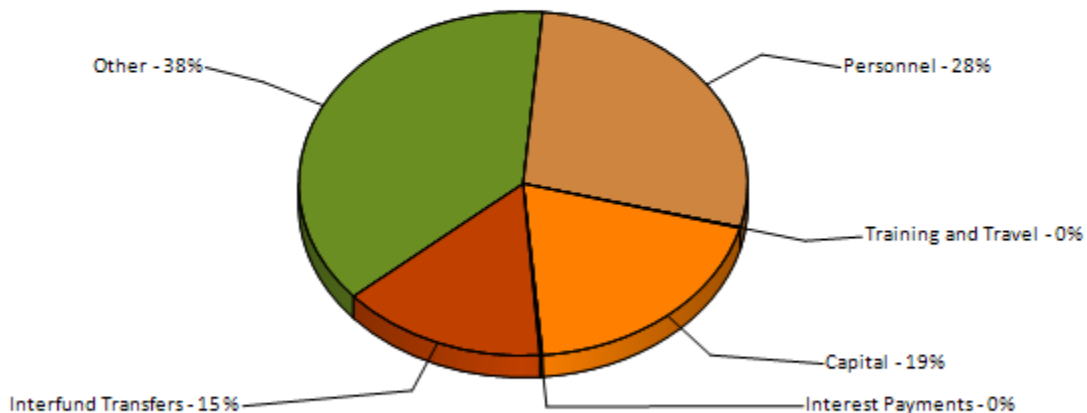
Internal service operations in FAS are primarily supported through charges to City departments and, in some cases, such as when the City leases space, by private businesses or individuals. FAS also collects certain fees specifically to pay for some of its services, such as the Seattle Animal Shelter Spay and Neuter Clinic, animal licensing, the Weights and Measures program, and for-hire driver licenses. Finally, FAS receives General Fund support from the City to pay for several financial services, as well as administration of the City's taxes and business licensing services.

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$22,403,273	\$25,123,158	\$26,857,799	\$26,763,954
Other Funding - Operating	\$125,822,515	\$142,000,767	\$181,713,331	\$175,190,126
<b>Total Operations</b>	<b>\$148,225,788</b>	<b>\$167,123,925</b>	<b>\$208,571,130</b>	<b>\$201,954,080</b>
Other funding - Capital	\$28,323,633	\$47,787,781	\$26,332,495	\$45,104,188
<b>Total Appropriations</b>	<b>\$176,549,421</b>	<b>\$214,911,706</b>	<b>\$234,903,625</b>	<b>\$247,058,268</b>
Full-time Equivalent Total*	539.75	584.25	612.50	611.50

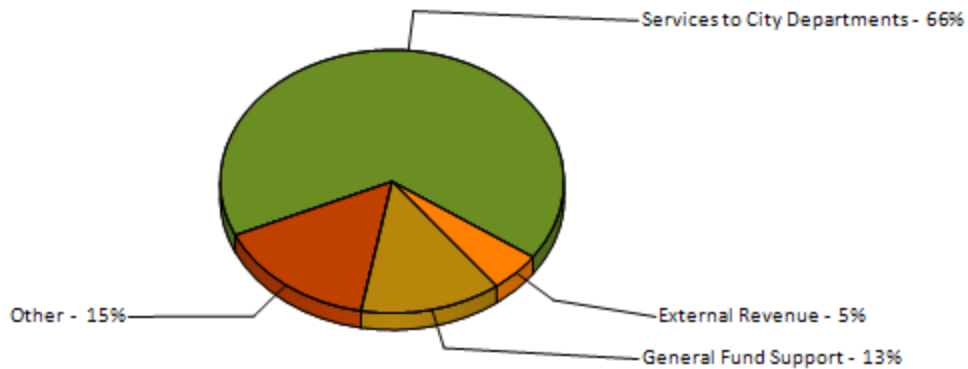
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

## 2015 Proposed Budget - Expenditure by Category



# Department of Finance & Administrative Services

## 2015 Proposed Budget - Revenue by Category



## Budget Overview

As an internal service department, the Department of Finance and Administrative Services (FAS) bills other City departments for the services provided. The General Fund transfers monies to FAS to support the general government activities, including constituent affairs, purchasing, contracting, financial services and the Seattle Animal Shelter. The 2015-2016 Proposed Budget includes operating increases to support three department priorities: regulatory reform, public safety facilities and customer service.

### Creating Opportunities for Workers

Through its involvement in capital project and contract management, FAS plays a key role in protecting workers' rights and facilitating training for workers. In terms of promoting training and employment of workers in construction careers, FAS worked with a Construction Careers Advisory Committee (CCAC) to explore how to increase construction employment opportunities for individuals facing barriers to jobs in the construction industry. As the local construction work force is aging out, new workers must be trained to ensure a steady supply of construction employees for local projects. In 2014, the CCAC provided recommendations that are part of the 2015-2016 Proposed Budget for a construction jobs program. While the details of the program are still under development, funding is provided to support an effort to increase hiring of Seattle residents for major City capital projects.

### Protecting Consumers

Through its Consumer Affairs Unit, FAS regulates the safety and service of the taxi and for-hire vehicle industries to promote public welfare. In 2014, a settlement agreement was reached by representatives from the taxicab, for-hire vehicle and Transportation Network Company (TNC) industries and legislation was passed with a new set of ride-sharing regulations. As part of the agreement an additional 200 taxi licenses will be issued over the next

# Department of Finance & Administrative Services

four years and both taxicab and for-hire licenses will transition to a property right; the TNC owners and their drivers will be licensed and required to meet specific insurance requirements; there will be no cap on the number of TNC drivers; and an accessibility fund will be created through a 10 cents per ride surcharge to offset higher costs for riders who require accessibility services. FAS is adding additional staffing to enforce the new regulations to ensure compliance and provide support for the changes.

## **Supporting Central Waterfront Development**

The Office of the Waterfront includes managing the Seawall and the Central Waterfront Improvement projects. These projects require support from FAS for managing relationships with program partners and developing mechanisms for financing project costs, including a potential Local Improvement District (LID). The majority of expenses to develop a LID will not occur until 2016, including the purchase of LID tracking software system.

## **Supporting Pike Place Market Waterfront Entrance Project**

The City is appropriating \$40 million in Limited Term General Obligation (LTGO) bond proceeds to Pike Place Market Preservation and Development Authority (PPMPDA) to further its mission of continuing to provide opportunities for market farmers, merchants, and shoppers while also expanding residential opportunities for low-income people pursuant to Ordinance 103387 as amended. The project known as the "Waterfront Entrance" will provide new commercial and retail space with 40 new units of low-income housing for seniors and 300 public parking garage spaces. The City's contribution is \$34 million in the form of a grant and the remaining \$6 million is a loan to PPMPDA to be repaid fully by the PPMPDA. The City executed a Memorandum of Understanding in 2013 to memorialize the partnership and guide the negotiations of the Project Development Agreement, which will summarize the terms and conditions of the City's financial contribution to this project and conveyance of the property to PPMPDA.

## **Improving Customer Service**

FAS staff interact with internal and external customers in different ways, including in-person, on the phone and online. In 2015, the in-person contact with customers will be improved through creating a staffed customer service kiosk in the City Hall lobby to assist visitors with information and questions. In addition, the customer service counter in the Seattle Municipal Tower will be made permanent with FAS, Seattle Public Utilities and Seattle City Light staff available to help customers.

To further improve customer service interactions, FAS will explore consolidating customer contact functions with a citywide 311 program. The benefits from this program are to make City services easy to find and accessible, track service requests and increase department accountability and performance. FAS will also continue to explore ways to improve the public disclosure processes for the City by implementing 2014 task force recommendations.

## **Increasing Information Technology Security**

FAS recognizes that data security is a vital component of the operating the City's business. As a result of an increased number of credit card transactions processed, the City must comply with a higher level of security standards required by the Payment Card Industry Data Security Standards. This requires more complex reporting requirements than in prior years and an increase in information technology security software. In conjunction, FAS and the Department of Information Technology will implement increased security measures and ensure the compliance standards are met.

## **Maintaining City Assets**

Investing in the City's existing facilities ensures these assets are maintained and provide value into the future. FAS recently completed a facilities conditions assessment of some of the City's buildings and more than \$20 million in repairs were identified. In 2015, FAS will use existing fund balance to start on these repairs to preserve these facilities. FAS' capital division will add staffing to support the increase in projects for asset preservation as well as

# Department of Finance & Administrative Services

increases in other projects in the FAS portfolio such as the North Precinct Police Station, the Fire Levy Program, and Customer Requested Tenant Improvements. The FAS Facilities Operations Division will invest in safety and efficiency of maintenance operations that will allow more training and oversight of new facilities with complex operating systems.

## **Regulatory Compliance**

As an internal service provider, FAS works behind the scenes to ensure that City services continue to operate smoothly. This includes complying with regulations with citywide implications. The state of Washington's Department of Labor and Industries recent ruling that blanket contracts no longer meet state law requires FAS to change their current contracting practices. In 2014, FAS began work to discontinue the blanket contract method and replace it with public work mechanisms that require prevailing wage requirements.

FAS currently works with departments to improve access to facilities for people with disabilities as required under Title II of the Americans with Disabilities Act (ADA) and in 2015, FAS will add a position to serve as the City's ADA Program Access Coordinator. This position will be the Citywide lead for policy setting, coordination and training regarding the City's obligation to provide equal access to programs, services and activities for people with disabilities.

## **Changes in Tax Filing and Audit Selection Processes**

In 2013 FAS began a project to create a multi-city business and occupation (B&O) license and tax filing portal to allow businesses operating in multiple cities to register for a business license, file business taxes, and make tax payments at one online location. The tax filing website will simplify taxpayers' experiences when purchasing business licenses and paying B&O taxes. The City worked with four other Washington cities to create the FileLocal Agency, which will help manage the operations and oversight of the online portal. The 2015-2016 Proposed Budget reflects the City loaning staff to the agency, for which the City will be reimbursed, as well as paying the City's portion of the operating costs.

In 2015, FAS will replace an existing manual audit selection process with a software solution to automate taxpayer audit selection, audit case management and audit work papers functions. The solution should also make current tax audit selection and case management processes more consistent and efficient, resulting in an enhanced ability to identify audit candidates with a high likelihood of non-compliance. This will result in additional General Fund revenues that, over time, will pay for the cost of the software.

## **Providing Internal Service Support**

FAS provides centralized services to most City departments for items such as vehicle fleet management, mail delivery, real estate transactions, Citywide accounting and consultant contracting. As City departments have been adding additional vehicles to their fleet as the economy has been improving, FAS requires additional staffing to continue to meet the vehicle maintenance necessary to keep the vehicles in working order. Additional staff is also necessary in the Facility Operations Division in order to avoid reductions in the mail delivery service and improve warehouse safety when picking up bulky surplus items. The Real Estate Division is adding staff to manage the sale of vacant properties that are no longer needed by the City and will bring in additional revenues to the City. FAS pays for privately-owned leased space used by a variety of City departments and is reimbursed by the department. In 2015, the amount of leased space has grown as the Law Department, Office of Police Accountability and the Seattle Department of Transportation are occupying new space.

FAS also provides the Citywide accounting functions necessary for City operations and to support the new voter-approved Metropolitan Parks District FAS will provide accounting support for the necessary reports and other requirements. The City Purchasing and Contracting Services Division is adding staff to provide support and guidance to departments as they prepare their own consulting contracts. This additional assistance will help ensure the departments are following the rules and mitigate potential issues in the future.



# Department of Finance & Administrative Services

## Consolidating Centralized City Functions

Many functions are decentralized throughout the City and in order to consolidate some of these functions FAS is transferring funding for human resources staffing to the Department of Human Resources and transferring the economic and revenue forecasting staff to the City Budget Office to better align work in these areas.

## Incremental Budget Changes

### Department of Finance & Administrative Services

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 167,123,933</b>	<b>584.25</b>	<b>\$ 167,123,933</b>	<b>584.25</b>
<b>Baseline Changes</b>				
Increase in Fleet Costs	\$ 1,329,180	0.00	\$ 5,119,515	0.00
Increase in Debt Service Costs	\$ 1,999,017	0.00	\$ 3,279,240	0.00
Adjustment for Priority Hire Ongoing Costs	\$ 16,000	0.00	\$ 16,000	0.00
Citywide Adjustments for Standard Cost Changes	\$ 129,425	0.00	\$ 231,073	0.00
Budget Neutral Transfers	\$ 0	0.00	\$ 0	0.00
Adjustment for One-time Additions or Reductions	-\$ 2,529,200	4.00	-\$ 2,653,199	2.00
<b>Proposed Changes</b>				
Implement Construction Jobs Program	\$ 727,000	4.00	\$ 679,000	4.00
Support for Taxi and Transportation Network Company Program	\$ 789,000	8.00	\$ 553,000	6.00
Funding for Pike Place Market Waterfront Entrance	\$ 28,000,000	0.00	\$ 12,000,000	0.00
Support for the Central Waterfront Development	\$ 329,000	1.00	\$ 1,937,000	2.00
Improve Customer Service	\$ 248,000	0.25	\$ 267,000	2.25
Increase in Asset Preservation	\$ 2,562,000	2.00	\$ 3,554,000	2.00
Increase Information Security	\$ 260,000	0.00	\$ 260,000	0.00
Update Tax Audit Selection Process	\$ 1,358,000	0.00	\$ 135,000	0.00
Increase Staffing for Regulatory Compliance	\$ 387,000	3.00	\$ 375,000	3.00
Increase Real Estate Service Staffing	\$ 131,000	1.00	\$ 127,000	1.00
Increase Staffing for American with Disabilities Act Program	\$ 202,000	1.00	\$ 178,000	1.00
Increase Vehicle Maintenance Staffing	\$ 99,000	1.00	\$ 95,000	1.00
Capital Program Staffing	\$ 285,000	2.00	\$ 277,000	2.00
Decrease Human Resources Staffing	-\$ 60,000	0.00	-\$ 60,000	0.00
Improve Building Maintenance	\$ 0	1.00	\$ 0	1.00
Increase Facility Warehouse Staffing	\$ 0	1.00	\$ 0	1.00
Increase Staffing for Centralized Consultant Program	\$ 0	1.00	\$ 0	1.00

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Support for the Metropolitan Park District	\$ 118,000	1.00	\$ 114,000	1.00
Support for FileLocal Agency	\$ 730,000	0.00	\$ 707,000	0.00
Increase in Leased Space	\$ 1,148,000	0.00	\$ 3,182,000	0.00
Transfer Forecasting Staff	-\$ 430,293	-3.00	-\$ 430,293	-3.00
Replace Servers for Human Resource Tool	\$ 1,100,000	0.00	\$ 0	0.00
 <b>Proposed Technical Changes</b>				
Technical Adjustments	\$ 540,348	0.00	\$ 903,662	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 1,979,720	0.00	\$ 3,984,149	0.00
 <b>Total Incremental Changes</b>	 <b>\$ 41,447,197</b>	 <b>28.25</b>	 <b>\$ 34,830,147</b>	 <b>27.25</b>
 <b>2015 - 2016 Proposed Budget</b>	 <b>\$ 208,571,130</b>	 <b>612.50</b>	 <b>\$ 201,954,080</b>	 <b>611.50</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Increase in Fleet Costs - \$1,329,180**

Based on the replacement cycle of the FAS fleet's existing vehicles this appropriation covers the planned purchases for 2015 and 2016 with previously collected revenues.

#### **Increase in Debt Service Costs - \$1,999,017**

This item increases budget appropriation to cover debt service costs associated with the bonds sold in 2014 for the Summit Re-implementation project.

#### **Adjustment for Priority Hire Ongoing Costs - \$16,000**

This item provides budget authority for ongoing costs associated with the Priority Hire program added in the 2014 budget which provides worker training and support to increase employment opportunities in construction work for individuals that historically face barriers to jobs in the construction industry.

#### **Citywide Adjustments for Standard Cost Changes - \$129,425**

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.

#### **Budget Neutral Transfers**

These budget neutral baseline transfers align the existing budget with the program where the expenditures are occurring.

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## **Adjustment for One-time Additions or Reductions - (\$2,529,200)/4.00 FTE**

This item includes budget additions or reductions in the 2015-16 Biennium for one-time salaries, equipment or expenses in the 2014 Adopted Budget. It also includes one-time budget reductions taken in 2014.

### **Proposed Changes**

#### **Implement Construction Jobs Program - \$727,000/4.00 FTE**

This item provides funding for a construction jobs program as recommended by the Construction Careers Advisory Committee in 2014. The program was still under discussion as the budget was being developed and is subject to change. The 2015 operating costs are expected to be recovered from the City's Capital Improvement Program departments based on eligible projects.

#### **Support for Taxi and Transportation Network Company Program - \$789,000/8.00 FTE**

In 2014, a settlement agreement was reached by representatives from the taxicab, for-hire vehicle and Transportation Network Company (TNC) industries. FAS will add additional staff to enforce the new regulations and provide another street enforcement team for regulating vehicles, licensing TNC drivers, vehicle inspection and reporting. Two of the added positions will sunset at the end of 2015. These resources are funded from new revenues from TNC license fees, business license fees for TNC drivers and license fees for 200 new taxis. In addition, \$285,000 of fund balance will be used for one-time expenditures in 2015.

#### **Funding for Pike Place Market Waterfront Entrance - \$28,000,000**

This item appropriates \$40 million of LTGO bond proceeds to Pike Place Market Preservation and Development Authority (PPMPDA) to further its mission of continuing to provide opportunities for market farmers, merchants, and shoppers while also expanding residential opportunities for low-income people pursuant to Ordinance 103387 as amended. The City's contribution is \$34 million in the form of a grant and the remaining \$6 million is a loan to PPMPDA to be repaid fully by the PPMPDA. Funds will not be dispersed until the City and PPMPDA sign a Council-approved development agreement.

#### **Support for the Central Waterfront Development - \$329,000/1.00 FTE**

The Central Waterfront project requires additional support from FAS for managing relationships with program partners and developing mechanisms for financing project costs including a potential Local Improvement District (LID). The treasury division does not have capacity to complete this responsibility within existing resources. Most of the work will begin in 2016, including the potential purchase of a LID tracking software system. The Central Waterfront Improvement Fund will cover the costs for these items.

#### **Improve Customer Service - \$248,000/.25 FTE**

Many items are added to the FAS budget to improve the customer service experience. The following items will be added in 2015:

- a customer service kiosk will be added to the City Hall lobby to assist visitors looking for information or assistance;
- the Seattle Municipal Tower customer service counter that processes transactions and responds to information inquiries will be made permanent with FAS, Seattle Public Utilities and Seattle City Light staff available to help customers with payments, utility account questions, and other inquiries;
- a position added in 2014 to review public disclosure requests will become permanent and continue to work on the recommendations put forth by the task force to re-engineer the City's public disclosure

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- process; and
- resources needed to update a 2007 analysis of a Citywide 311 program to consolidate customer service functions.

## **Increase in Asset Preservation - \$2,562,000/2.00 FTE**

To address deficiencies identified in a recently completed facility assessment, FAS is using fund balance to begin the necessary repairs. The assessment identified \$20 million of deficiencies in 25 buildings, which represent approximately 65% of all the facilities FAS maintains and owns.

## **Increase Information Security - \$260,000**

As a result of an increased number of credit card transactions processed, the City must comply with a higher level of security standards required by the Payment Card Industry Data Security Standards. This item provides resources to meet those new reporting requirements which the Department of Information Technology will also implement with increased security measures.

## **Update Tax Audit Selection Process - \$1,358,000**

FAS is planning to replace a manual tax audit selection process with a software solution to automate taxpayer selection, case management and paperwork functions. The overall goal of implementing this software solution is to increase tax compliance without increasing staffing. This is accomplished by increasing the effectiveness and scope of the audit identification and selection processes, and increasing the effectiveness and efficiency of the audit process itself. The revenues generated by using the new system will cover the costs over a three-year period.

## **Increase Staffing for Regulatory Compliance - \$387,000/3.00 FTE**

This item provides staffing for the City Purchasing and Contracting Services Division to comply with public works and prevailing wage requirements as directed by the Department of Labor and Industries. Many of the City's contracts used for routine work must be rebid using the public works mechanisms. Existing staff cannot take on this additional workload, so new staff must be added to meet the requirements.

## **Increase Real Estate Service Staffing - \$131,000/1.00 FTE**

This item adds a position to the Real Estate Services unit to sell vacant properties the City considers surplus. There are approximately 20 properties that can be sold and with each property taking six to 12 months to sell, existing staff cannot take on this additional workload. The position will sunset after three years and the revenues from the property sales will pay for this position.

## **Increase Staffing for American with Disabilities Act Program - \$202,000/1.00 FTE**

FAS is adding a position to serve as the Citywide lead for policy setting, coordination and training for the City's obligation under Title II of the American with Disabilities Act to provide equal access to programs, services and activities for people with disabilities. In 2015 the position will conduct an assessment and develop a work program for implementation in 2016. This includes funding for Customer Service Bureau and other City staff training as part of the program implementation.

## **Increase Vehicle Maintenance Staffing - \$99,000/1.00 FTE**

The workload for the Fleets Management Division has increased as departments are adding more vehicles to their fleets as the economy continues to improve. This item adds an auto mechanic to support current fleet maintenance needs. Like the majority of work in this division, this cost will be paid through charges billed to City

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departments receiving the fleet services.

## **Capital Program Staffing - \$285,000/2.00 FTE**

The Capital Development and Construction Management Division does not have sufficient staff to keep up with the increase in capital projects, including the North Precinct Police Station, Fire Station 5 seismic upgrade and customer-requested tenant improvements. This funding adds staff to meet the increased Capital Improvement Program workload.

## **Decrease Human Resources Staffing - (\$60,000)**

As part of the Mayor's direction to provide more coordinated and efficient internal services, the Human Resources Department has begun providing human resource support services for the departments FAS previously supported. This item transfers the funding for a part-time position that previously provided human resource services to other departments, which will now be provided by the Human Resources Department.

## **Improve Building Maintenance/1.00 FTE**

This item adds a position to improve the safety and efficiency of maintenance operations in City-owned facilities. This work group is currently understaffed and new facilities have complicated operating systems that require more training and oversight. In addition, the position will provide analysis to emphasize sustainability and minimizing lifecycle cost in operations. Funding for the position will come from the existing budget and will not impact service levels in 2015-2016.

## **Increase Facility Warehouse Staffing/1.00 FTE**

This item adds a position to address staffing needs in facility operations. The position will be shared between the warehouse and mail delivery teams to ensure full staffing during absences and service levels are met. Funding for the position will come from a reduction in consultant work and will not impact service levels in 2015-2016.

## **Increase Staffing for Centralized Consultant Program/1.00 FTE**

FAS' City Purchasing and Contracting Services Division provides the policies and guidance for the City's consultant contracting process used by all departments. In order to ensure compliance with the necessary rules and processes, FAS is adding a position to support departments with consulting contracts. Funding for the position will come from existing budget resources and is not expected to impact service levels in 2015-2016.

## **Support for the Metropolitan Park District - \$118,000/1.00 FTE**

FAS will add a position to administer the accounting component of the Metropolitan Parks District (MPD) approved by voters in 2014. The Citywide Accounting and Payroll Services Division does not have the capacity to absorb this additional workload without additional resources. This position will be funded by the MPD Fund.

## **Support for FileLocal Agency - \$730,000**

The City of Seattle and three other cities are sharing the costs for FileLocal, a multicity tax portal agency that will operate a multijurisdictional tax-filing website. In 2014, Ordinance 124408 authorized the City's commitment (via an interlocal agreement) to FileLocal and associated funding. As part of the agreement, the City agreed to provide staffing for the agency with reimbursement from the FileLocal revenues. Staff was added in 2014 through the supplemental legislation process. This item also provides funding for the City's portion of these costs.

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## **Increase in Leased Space - \$1,148,000**

This item provides increased budget appropriation for FAS to pay for leased space used by a variety of City departments. In 2014, new leases were signed for the Law Department, the Office of Police Accountability and the Seattle Department of Transportation. Lease costs are paid directly by FAS and reimbursed by the department leasing the space.

## **Transfer Forecasting Staff - (\$430,293)/(3.00) FTE**

This item transfers part of the economic and revenue forecasting staff from FAS to the City Budget Office to more closely align these functions with City budgeting activities.

## **Replace Servers for Human Resource Tool - \$1,100,000**

This item funds new servers for the Human Resources Information System as the existing servers are at the end of their lifecycle and need to be replaced.

### **Proposed Technical Changes**

#### **Technical Adjustments - \$540,348**

Changes reflected in this category include: adjustments within or between budget control levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, changes in debt service payments and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

#### **Final Citywide Adjustments for Standard Cost Changes - \$1,979,720**

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."

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## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Bond Funds</b>					
Pike Place Market Waterfront Entrance Project (36200-A8500) Budget Control Level	A8500	0	0	28,000,000	0
Pike Place Market Waterfront Entrance Project (36300-A8600) Budget Control Level	A8600	0	0	0	12,000,000
<b>Central Waterfront Fund</b>					
Central Waterfront Improvement Program Financial Support Budget Control Level	A8CWF	0	0	554,101	2,234,378
<b>FAS Operating Fund</b>					
Budget and Central Services Budget Control Level	A1000	4,556,722	4,618,608	4,828,621	4,862,893
Business Technology Budget Control Level	A4520	10,685,697	13,818,842	17,455,059	18,178,059
<b>City Purchasing and Contracting Services Budget Control</b>					
Contracting Services		3,679,606	2,979,576	4,130,718	4,107,377
Purchasing Services		0	1,689,009	1,711,944	1,721,342
<b>Total</b>	<b>A4540</b>	<b>3,679,606</b>	<b>4,668,585</b>	<b>5,842,662</b>	<b>5,828,719</b>
Facility Services Budget Control Level	A3000	64,309,678	66,849,050	69,317,124	73,303,115
<b>Financial Services Budget Control</b>					
Accounting		0	3,850,232	4,030,430	4,071,477
Business Licensing and Tax Administration		0	2,994,786	4,643,164	3,398,266
City Economics and Financial Management		13,352,772	1,837,948	1,431,014	1,440,780
Risk Management		0	1,338,723	1,358,307	1,371,128
Treasury		0	4,005,698	4,222,808	4,273,960
<b>Total</b>	<b>A4510</b>	<b>13,352,772</b>	<b>14,027,387</b>	<b>15,685,723</b>	<b>14,555,611</b>
<b>Fleet Services Budget Control</b>					
Vehicle Fueling		0	10,197,433	10,410,546	10,647,975
Vehicle Leasing		39,656,300	18,747,652	19,770,987	23,575,866
Vehicle Maintenance		0	19,600,754	20,239,666	20,535,269
<b>Total</b>	<b>A2000</b>	<b>39,656,300</b>	<b>48,545,839</b>	<b>50,421,199</b>	<b>54,759,110</b>
Judgment and Claims Budget Control Level	A4000	186,388	222,685	0	0

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## Office of Constituent Services Budget Control

Office of Constituent Services		2,544,845	3,225,566	3,296,690	3,200,313
<b>Total</b>	<b>A6510</b>	<b>2,544,845</b>	<b>3,225,566</b>	<b>3,296,690</b>	<b>3,200,313</b>

<b>Revenue and Consumer Protection Budget Control Level</b>	<b>A4530</b>	<b>2,979,582</b>	<b>3,935,949</b>	<b>4,684,366</b>	<b>4,485,878</b>
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<b>Seattle Animal Shelter Budget Control Level</b>	<b>A5510</b>	<b>3,237,401</b>	<b>3,775,410</b>	<b>3,829,472</b>	<b>3,869,333</b>
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## Technical Services Budget Control

Capital Development and Construction Management		3,036,798	3,436,004	4,336,788	4,345,306
<b>Total</b>	<b>A3100</b>	<b>3,036,798</b>	<b>3,436,004</b>	<b>4,336,788</b>	<b>4,345,306</b>

## FileLocal Fund

<b>FileLocal Agency Budget Control Level</b>	<b>A9POR</b>	<b>0</b>	<b>0</b>	<b>319,325</b>	<b>331,365</b>
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<b>Department Total</b>		<b>148,225,788</b>	<b>167,123,925</b>	<b>208,571,130</b>	<b>201,954,080</b>
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<b>Department Full-time Equivalents Total*</b>		<b>539.75</b>	<b>584.25</b>	<b>612.50</b>	<b>611.50</b>
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\* 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.

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
444590	Central Waterfront Revenues	0	0	554,101	2,234,378
444590	FileLocal Reimbursement Revenues	0	0	319,325	331,365
444590	2015-2016 Bond Funds	0	0	28,000,000	12,000,000
	<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>28,873,426</b>	<b>14,565,743</b>
421600	Professional and Occupational Licenses	452,730	436,900	436,000	436,000
421601	Licenses - Taxi/For Hire	531,430	558,300	1,171,800	1,201,300
421605	Licenses - Fore Hire Drivers	173,650	137,250	137,250	137,250
421700	Licenses - Tow Operators/Companies	21,000	15,000	13,000	13,000
421750	Panorama Licenses	1,360	0	4,300	4,300
421790	Other Amusement Licenses	70,650	80,900	80,900	80,900
421800	Penalties-Business Licenses	107,287	98,800	98,800	98,800
422310	Cat Licenses	378,260	382,900	385,000	392,700
422320	Dog Licenses	909,794	984,600	975,000	992,700
422800	Penalties on Non-Business Licenses	45	0	0	0



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422802	License Late Fees - Taxi/For Hire	1,440	0	0	0
422803	Fires - Taxi/For Hire	21,228	27,885	27,885	27,885
422820	Tow Company License Late Fees	69	0	0	0
433010	Federal Grants	12,506	0	0	0
441630	Photocopy Services	140	0	0	0
441710	Sales of Merchandise	138,570	90,000	90,000	90,000
441930	Cable/Private Reimbursements	103,215	108,076	120,000	120,000
441970	Scanning Systems License	159,233	133,614	146,425	146,425
441980	State Wts & Meas Dev Reg Fees	99,955	98,225	99,955	99,955
441990	Other General Govt Svc Fees	450	0	0	0
442490	Protective Inspection Fees	0	36,000	0	0
442491	Fees - Taxi/For Hire	49,320	61,770	59,295	59,295
442492	Fees - Limo Inspections	44,075	30,000	37,000	37,000
442493	Fees - Limo Payment From State	130,000	130,000	130,000	130,000
442494	Tow Company Impound Fees	21,675	60,000	60,000	60,000
443931	Animal Control Admin Fees	27,158	32,500	32,000	32,640
443932	Animal Adoption Fees	23,248	0	10,000	10,200
443934	Kennel Fees	12,838	0	8,000	8,160
443936	Spay and Neuter Fees	157,894	207,500	200,000	204,000
443937	Surrender Fees	5,480	0	5,000	5,100
443939	Misc Other Animal Control Fees	85,952	83,000	80,000	81,600
443979	Sundry Recoveries	437	0	0	0
444500	Fuel Sales	15,159	0	0	0
444590	Miscellaneous - Other Revenue	270,425	455,000	440,000	440,000
447800	Training Charges	45,245	25,000	129,375	129,375
457330	City Litigation Recoveries	10,327	0	0	0
459900	Miscellaneous Fine & Penalties	20	0	0	0
459930	NSF Check Fees	560	0	0	0
461110	Interest Earnings - Residual Cash	313,047	183,500	73,500	73,500
461320	Unrealized Gains/Losses-Inv GASB31	-408,649	0	0	0
461905	Interest Earned on Delinquent Accounts	887	0	0	0
462300	Parking Fees	2,025,259	1,803,000	2,025,259	2,025,259
462500	Bldg/Other Space Rental Charge	2,358,892	2,361,716	2,211,716	2,211,716
462900	Other Rents & use Charges	12,455	11,000	11,000	11,000
469100	Sales of Junk or Salvage	17,784	0	0	0
469400	Other Judgments & Settlements	7,694	0	0	0
469810	Cashier's Overages & Shortages	-1,717	0	0	0
469970	Telephone Commission Revenues	134	0	0	0
469990	Other Miscellaneous Revenues	922,957	1,017,730	614,183	612,933
485110	Sales of Land & Buildings	5,000	0	0	0
485400	Gain(Loss)-Disposition Fixed Assets - Vehicle Leasing	904,610	0	0	0

## Department of Finance & Administrative Services

	<b>Total External Revenue</b>	<b>10,241,178</b>	<b>9,650,166</b>	<b>9,912,643</b>	<b>9,972,993</b>
587001	Accounting Director's Office	267,993	273,058	304,772	312,723
587001	Business Licensing	1,100,440	1,157,968	1,249,017	1,283,107
587001	Central Accounting	953,352	997,873	1,065,204	1,090,543
587001	City Purchasing	575,984	567,500	646,250	665,296
587001	Claims Processing	186,560	181,100	183,806	188,580
587001	Concert Hall	350,669	361,189	363,258	370,523
587001	Consumer Protection	465,000	600,810	717,193	737,656
587001	Contracting Services	172,300	126,300	166,706	171,472
587001	Customer Service Bureau	250,191	408,381	460,434	421,512
587001	Debt Management	118,089	121,794	122,582	125,509
587001	Department Director	300,000	0	202,247	207,285
587001	Department Summit Re-Implementation	0	0	0	0
587001	Distribution Services	371,271	386,991	388,068	402,416
587001	Economics and Forecasting	469,481	491,245	201,237	210,472
587001	Facilities Management	102,448	757,939	0	0
587001	FAS Accounting	0	0	71,142	72,870
587001	FAS Applications	1,072,602	1,317,781	1,663,845	1,856,459
587001	Fiscal Policy and Management	901,343	945,886	933,703	956,657
587001	Garden of Remembrance	168,322	173,371	174,349	177,836
587001	HRIS	1,013,838	1,044,187	1,188,745	1,203,971
587001	Investments	169,129	119,556	169,177	173,418
587001	Judgment/Claims Alloc - 50330	35,308	71,605	0	0
587001	Labor Standards Committee	0	0	0	0
587001	Minimum Wage Enforcement	0	0	0	0
587001	N'hood Payment & Information Svcs	9,646	206,932	199,505	206,350
587001	Office of Constituent Services	138,727	336,714	156,604	163,224
587001	Parking Meter Collections	544,691	570,146	553,620	569,185
587001	Payroll	918,317	925,254	967,303	992,866
587001	Property Management Services	2,374,595	2,492,179	1,815,245	1,841,204
587001	Regulatory Enforcement	1,582,929	1,818,724	1,784,114	1,847,918
587001	Remittance Processing	202,300	190,964	186,916	191,954
587001	Risk Management	228,771	249,766	253,652	259,992
587001	Seattle Animal Shelter	1,895,975	2,383,247	2,422,051	2,498,437
587001	Shared Accounting Services	0	0	112,932	115,940
587001	Spay and Neuter Clinic	149,320	173,765	89,846	99,973
587001	SUMMIT	2,026,153	2,538,949	3,232,128	3,757,742
587001	Tax Administration	2,335,410	2,280,197	3,866,145	2,625,150
587001	Treasury Operations	935,217	835,455	939,608	959,241
587001	Warehousing Services	16,902	16,332	6,396	6,472
	<b>Total General Fund Support</b>	<b>22,403,273</b>	<b>25,123,158</b>	<b>26,857,800</b>	<b>26,763,953</b>
541490	Accounting Director's Office	187,619	252,154	269,836	276,876
541490	Central Accounting	880,368	921,483	943,099	965,534

## Department of Finance & Administrative Services

541490	City Purchasing	1,192,463	1,174,904	1,258,709	1,295,805
541490	Claims Processing	435,099	465,721	472,576	485,000
541490	Contracting Services	2,221,199	3,027,912	3,329,708	4,747,932
541490	Customer Service Bureau	449,446	733,627	838,746	767,845
541490	Debt Management	212,600	219,271	220,648	225,916
541490	Department Summit Re-Implementation	0	0	0	0
541490	Facilities Management	197,552	1,227,261	0	0
541490	Investments	270,397	191,136	297,740	305,205
541490	N'hood Payment & Information Svcs	1,640,394	1,517,504	1,474,720	1,525,311
541490	Office of Constituent Services	249,212	259,269	285,277	297,338
541490	Payroll	848,017	854,422	856,421	879,052
541490	Property Management Services	354,433	260,000	260,000	260,000
541490	Remittance Processing	799,178	754,403	780,934	801,984
541490	Risk Management	638,298	647,541	658,731	675,497
541490	Treasury Operations	1,619,039	1,486,306	1,875,275	1,916,561
541830	FAS Applications	631,938	736,212	995,828	1,156,184
541830	HRIS	951,726	980,219	1,131,181	1,145,671
541830	SUMMIT	3,566,319	4,468,911	5,496,511	6,390,362
541921	Property Management Services	1,950	0	0	0
541930	Facilities Maintenance	72,486	75,000	75,000	75,000
542830	Distribution Services	219,546	176,490	291,760	291,760
542831	Distribution Services	269,050	280,442	250,789	260,062
543210	Capital Development and Construction Management	2,957,175	4,311,704	4,311,704	4,311,704
543936	Spay and Neuter Clinic	111,675	0	100,000	100,000
544300	Vehicle Maintenance	10,173,131	10,590,860	10,595,988	10,834,773
544500	Vehicle Fuel	8,588,656	10,284,838	10,860,977	11,078,197
544590	Department Director	0	0	0	0
544590	Vehicle Leasing	368	0	0	0
548921	Warehousing Services	1,281,238	1,238,108	1,353,036	1,368,996
548922	Property Management Services	362,317	390,551	402,698	413,304
562150	Motor Pool	853,716	839,161	821,008	821,008
562250	Fleet Administration	800	0	0	0
562250	Vehicle Leasing	24,689,578	25,930,322	27,062,206	27,830,814
562300	Parking Services	621,020	701,000	621,020	621,020
562500	N'hood Payment & Information Svcs	12,055	0	11,306	11,552
562500	Property Management Services	4,507,641	5,798,820	7,005,874	9,291,602
562500	Seattle Municipal Tower	9,197	0	0	0
562510	Property Management Services	46,727,548	47,332,053	47,948,508	48,714,383
569990	Capital Development and Construction Management	19,355	0	0	0
569990	Central Accounting	56,980	59,035	223,492	229,778
569990	Economics and Forecasting	149,140	152,763	0	0

## Department of Finance & Administrative Services

569990	FAS Accounting	52,350	53,336	26,974	27,641
569990	FAS Technology	0	0	0	0
569990	Fiscal Policy and Management	136,361	141,180	161,043	165,497
569990	Property Management Services	137,244	139,000	154,045	158,345
569990	Seattle Animal Shelter	0	98,222	116,305	213,773
569990	Seattle Municipal Tower	561,484	380,000	380,000	380,000
569990	Shared Accounting Services	505	522	882	907
569990	Treasury Operations	149,966	244,000	0	0
569990	Vehicle Leasing	516,669	0	0	0
	<b>Total Services to City Departments</b>	<b>120,584,496</b>	<b>129,395,663</b>	<b>134,220,555</b>	<b>141,318,189</b>
	<b>Total Revenues</b>	<b>153,228,947</b>	<b>164,168,987</b>	<b>199,864,424</b>	<b>192,620,878</b>
379100	Use of Fund Balance	-5,003,159	2,954,938	8,706,706	9,333,202
	<b>Total Fund Balance</b>	<b>-5,003,159</b>	<b>2,954,938</b>	<b>8,706,706</b>	<b>9,333,202</b>
	<b>Total Resources</b>	<b>148,225,788</b>	<b>167,123,925</b>	<b>208,571,130</b>	<b>201,954,080</b>

# Department of Finance & Administrative Services

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

### **Pike Place Market Waterfront Entrance Project (36200-A8500) Budget Control Level**

The purpose of the Pike Place Market Waterfront Entrance Project Budget Control Level (BCL) is to manage disbursement of resources to the Pike Place Market Preservation and Development Authority (PDA) for costs associated with the PC1-North Parking Garage design and planning. This BCL is funded by a 2015 Limited Term General Obligation bond issuance (Fund 36200).

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Pike Place Market Waterfront Entrance Project (36200-A8500)	0	0	28,000,000	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>28,000,000</b>	<b>0</b>

### **Pike Place Market Waterfront Entrance Project (36300-A8600) Budget Control Level**

The purpose of the Pike Place Market Waterfront Entrance Project Budget Control Level (BCL) is to manage disbursement of resources to the Pike Place Market Preservation and Development Authority (PDA) for costs associated with the PC1-North Parking Garage design and planning. This BCL is funded by a 2016 Limited Term General Obligation bond issuance (Fund 36300).

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Pike Place Market Waterfront Entrance Project (36300-8600)	0	0	0	12,000,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000,000</b>

### **Central Waterfront Improvement Program Financial Support Budget Control Level**

The purpose of the Central Waterfront Improvement Program Financial Support Budget Control Level (BCL) is to provide resources to the City's Finance Division for the development of funding mechanisms for the Central Waterfront Improvement Program. This BCL is funded by the Central Waterfront Improvement Fund (Fund 35900).

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
FAS CWF Finance	0	0	554,101	2,234,378
<b>Total</b>	<b>0</b>	<b>0</b>	<b>554,101</b>	<b>2,234,378</b>
Full-time Equivalents Total*	0.00	0.00	3.00	4.00

\* 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.

# Department of Finance & Administrative Services

## Budget and Central Services Budget Control Level

The purpose of the Budget and Central Services Budget Control Level is to provide executive leadership and a range of planning and support functions, including policy and strategic analysis, budget development and monitoring, financial analysis and reporting, accounting services, information technology services, human resource services, office administration, and central departmental services such as contract review and legislative coordination. These functions promote solid business systems, optimal resource allocation, and compliance with Citywide financial, technology, and personnel policies.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Budget and Central Services	4,556,722	4,618,608	4,828,621	4,862,893
<b>Total</b>	<b>4,556,722</b>	<b>4,618,608</b>	<b>4,828,621</b>	<b>4,862,893</b>
Full-time Equivalents Total*	37.00	38.00	38.00	38.00

\* 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.

## Business Technology Budget Control Level

The purpose of the Business Technology Budget Control Level is to plan, strategize, develop, implement, and maintain business technologies to support the City's business activities.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Business Technology	10,685,697	13,818,842	17,455,059	18,178,059
<b>Total</b>	<b>10,685,697</b>	<b>13,818,842</b>	<b>17,455,059</b>	<b>18,178,059</b>
Full-time Equivalents Total*	43.00	46.50	46.50	46.50

\* 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.

## City Purchasing and Contracting Services Budget Control Level

The purpose of the City Purchasing and Contracting Services Budget Control Level is to conduct and administer all bids and contracts for Public Works and purchases (products, supplies, equipment, and services) on behalf of City departments.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Contracting Services	3,679,606	2,979,576	4,130,718	4,107,377
Purchasing Services	0	1,689,009	1,711,944	1,721,342
<b>Total</b>	<b>3,679,606</b>	<b>4,668,585</b>	<b>5,842,662</b>	<b>5,828,719</b>
Full-time Equivalents Total*	31.00	33.00	43.00	43.00

\* 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.

# Department of Finance & Administrative Services

**The following information summarizes the programs in City Purchasing and Contracting Services Budget Control Level:**

## Contracting Services Program

The purpose of the Contracting Services Program is to administer the bid, award, execution, and close-out of public works projects for City departments. Staff anticipate and meet customers' contracting needs and provide education throughout the contracting process. This program also maintains the City's guidelines and procedures for consultant contracting. The Program is also responsible for social equity monitoring and contract compliance on City contracts, particularly focused on construction and procurement.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Contracting Services	3,679,606	2,979,576	4,130,718	4,107,377
Full-time Equivalents Total	17.00	19.00	28.00	28.00

## Purchasing Services Program

The purpose of the Purchasing Services Program is to provide central oversight for the purchase of goods, products, materials, and routine services obtained by City departments. All purchases for any department that total more than \$47,000 per year are centrally managed by Purchasing Services. City Purchasing conducts the bid and acquisition process, executes and manages the contracts, and establishes centralized volume-discount blanket contracts for City department use. This program also develops and manages City guidelines and policies for purchases.

Expenditures/FTE	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Purchasing Services	0	1,689,009	1,711,944	1,721,342
Full-time Equivalents Total	14.00	14.00	15.00	15.00

## **Facility Services Budget Control Level**

The purpose of the Facility Services Budget Control Level is to manage most of the City's general government facilities, including the downtown civic campus, police precincts, fire stations, shops and yards, and several parking facilities. Functions include property management, environmental analysis, implementation of environmentally sustainable facility investments, facility maintenance and repair, janitorial services, security services, and event scheduling. The Facility Operations team is also responsible for warehouse, real estate, and mail services throughout the City. These functions promote well-managed, clean, safe, and highly efficient buildings and grounds that house City employees and serve the public.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Facility Services	64,309,678	66,849,050	69,317,124	73,303,115
<b>Total</b>	<b>64,309,678</b>	<b>66,849,050</b>	<b>69,317,124</b>	<b>73,303,115</b>
Full-time Equivalents Total*	88.50	88.50	92.50	92.50

*\* 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.*

# Department of Finance & Administrative Services

## Financial Services Budget Control Level

The purpose of the Financial Services Budget Control Level (BCL) is to oversee and provide technical support to the financial affairs of the City. This BCL performs a wide range of technical and operating functions, such as economic and fiscal forecasting, debt issuance and management, Citywide payroll processing, investments, risk management tax administration, and revenue and payment processing services. In addition, this BCL develops and implements a variety of City financial policies related to the City's revenues, accounting procedures, and risk mitigation. Finally, the BCL provides oversight and guidance to financial reporting, City retirement programs, and public corporations established by the City.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Accounting	0	3,850,232	4,030,430	4,071,477
Business Licensing and Tax Administration	0	2,994,786	4,643,164	3,398,266
City Economics and Financial Management	13,352,772	1,837,948	1,431,014	1,440,780
Risk Management	0	1,338,723	1,358,307	1,371,128
Treasury	0	4,005,698	4,222,808	4,273,960
<b>Total</b>	<b>13,352,772</b>	<b>14,027,387</b>	<b>15,685,723</b>	<b>14,555,611</b>
Full-time Equivalents Total*	102.50	127.50	124.50	124.50

\* 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 Financial Services Budget Control Level:**

### **Accounting Program**

The purpose of the Accounting Program is to establish and enforce Citywide accounting policies and procedures, perform certain financial transactions, process the City's payroll, and provide financial reporting, including preparation of the City's Comprehensive Annual Financial Report.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Accounting	0	3,850,232	4,030,430	4,071,477
Full-time Equivalents Total	27.50	51.50	52.50	52.50

### **Business Licensing and Tax Administration Program**

The purpose of the Business Licensing and Tax Administration Program is to license businesses, collect business-related taxes, and administer the Business and Occupation (B&O) Tax, utility taxes, and other taxes levied by the City.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Business Licensing and Tax Administration	0	2,994,786	4,643,164	3,398,266
Full-time Equivalents Total	25.00	25.00	25.00	25.00

### **City Economics and Financial Management Program**



# Department of Finance & Administrative Services

The purpose of the City Economics and Financial Management Program is to ensure that the City's financial affairs are consistent with State and Federal laws and policies, City Code, and the City's Adopted Budget. This includes establishing policy for and overseeing City accounting, treasury, risk management, and tax administration functions on behalf of the Director of Finance and Administrative Services. In addition, the Program provides financial oversight of City retirement programs and public corporations established by the City. The Program provides economic and revenue forecasts to City policy makers and administers the City's debt portfolio. Program staff members provide expert financial analysis to elected officials and the City Budget Office to help inform and shape the City's budget.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
City Economics and Financial Management	13,352,772	1,837,948	1,431,014	1,440,780
Full-time Equivalents Total	11.00	11.00	8.00	8.00

## Risk Management Program

The purpose of the Risk Management Program is to advise City departments on ways to avoid or reduce losses, provide expert advice on appropriate insurance and indemnification language in contracts, investigate and adjust claims against the City, and to administer all of the City's liability, property insurance policies, and its self-insurance program.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Risk Management	0	1,338,723	1,358,307	1,371,128
Full-time Equivalents Total	9.00	9.00	9.00	9.00

## Treasury Program

The purpose of the Treasury Program is to collect and record monies owed to the City and pay the City's expenses. This program also invests temporarily idle City money, administers the Business Improvement Area and Local Improvement District program, and collects and processes parking meter revenues.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Treasury	0	4,005,698	4,222,808	4,273,960
Full-time Equivalents Total	30.00	31.00	30.00	30.00

# Department of Finance & Administrative Services

## Fleet Services Budget Control Level

The purpose of the Fleet Services Budget Control Level is to provide fleet vehicles to City departments; assess and implement environmental initiatives related to both the composition of the City's fleet and the fuels that power it; actively manage and maintain the fleet; procure and distribute fuel; and operate a centralized motor pool. The goal of these functions is to create and support an environmentally responsible and cost-effective Citywide fleet that helps all City departments carry out their work as efficiently as possible.

Program Expenditures	2013	2014	2015	2016
	Actual	Adopted	Proposed	Proposed
Vehicle Fueling	0	10,197,433	10,410,546	10,647,975
Vehicle Leasing	39,656,300	18,747,652	19,770,987	23,575,866
Vehicle Maintenance	0	19,600,754	20,239,666	20,535,269
<b>Total</b>	<b>39,656,300</b>	<b>48,545,839</b>	<b>50,421,199</b>	<b>54,759,110</b>
Full-time Equivalents Total*	127.00	128.00	129.00	129.00

\* 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.

**The following information summarizes the programs in Fleet Services Budget Control Level:**

### Vehicle Fueling Program

The purpose of the Vehicle Fueling Program is to procure, store, distribute, and manage various types of fuels, including alternative fuels, for City departments.

Expenditures/FTE	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Vehicle Fueling	0	10,197,433	10,410,546	10,647,975
Full-time Equivalents Total	1.00	1.00	1.00	1.00

### Vehicle Leasing Program

The purpose of the Vehicle Leasing Program is to specify, engineer, purchase, and dispose of vehicles and equipment on behalf of other City departments and local agencies. This program administers the lease program by which these FAS-procured vehicles are provided to City departments. The program also provides motor pool services, and houses fleet administration and environmental stewardship functions.

Expenditures/FTE	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Vehicle Leasing	39,656,300	18,747,652	19,770,987	23,575,866
Full-time Equivalents Total	11.00	12.00	12.00	12.00

### Vehicle Maintenance Program

The purpose of the Vehicle Maintenance Program is to provide vehicle and equipment outfitting, preventive maintenance, repairs, parts delivery, and related services in a safe, rapid, and prioritized manner.

Expenditures/FTE	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Vehicle Maintenance	0	19,600,754	20,239,666	20,535,269
Full-time Equivalents Total	115.00	115.00	116.00	116.00

# Department of Finance & Administrative Services

## **Judgment and Claims Budget Control Level**

The purpose of the Judgment and Claims Budget Control Level is to pay for judgments, settlements, claims, and other eligible expenses associated with legal claims and suits against the City. Premiums are based on average percentage of Judgment/Claims expenses incurred by the Department over the previous five years.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Judgment and Claims	186,388	222,685	0	0
<b>Total</b>	<b>186,388</b>	<b>222,685</b>	<b>0</b>	<b>0</b>

## **Office of Constituent Services Budget Control Level**

The purpose of the Office of Constituent Services Budget Control Level (BCL) is to lead City departments to improve on consistently providing services that are easily accessible, responsive, and fair. This includes assistance with a broad range of City services, such as transactions, information requests, and complaint investigations. This BCL includes the City's Customer Service Bureau, the Neighborhood Payment and Information Service Centers, Citywide public disclosure responsibilities, and service-delivery analysts.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Office of Constituent Services	2,544,845	3,225,566	3,296,690	3,200,313
<b>Total</b>	<b>2,544,845</b>	<b>3,225,566</b>	<b>3,296,690</b>	<b>3,200,313</b>
Full-time Equivalents Total*	26.75	29.25	28.50	28.50

*\* 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 Office of Constituent Services Budget Control Level:***

### **Office of Constituent Services Program**

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Office of Constituent Services	2,544,845	3,225,566	3,296,690	3,200,313
Full-time Equivalents Total	26.75	29.25	28.50	28.50

# Department of Finance & Administrative Services

## Revenue and Consumer Protection Budget Control Level

The purpose of the Consumer Protection Budget Control Level is to support City services and regulations that attempt to provide Seattle consumers with a fair and well-regulated marketplace. This program includes taxicab inspections and licensing, the weights and measures inspection program, vehicle impound, and consumer complaint investigation.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Revenue and Consumer Protection	2,979,582	3,935,949	4,684,366	4,485,878
<b>Total</b>	<b>2,979,582</b>	<b>3,935,949</b>	<b>4,684,366</b>	<b>4,485,878</b>
Full-time Equivalents Total*	30.00	33.50	42.50	40.50

\* 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.

## Seattle Animal Shelter Budget Control Level

The purpose of the Seattle Animal Shelter Budget Control Level is to provide animal care, enforcement, and spay and neuter services in Seattle to control pet overpopulation and foster public safety. The Shelter also provides volunteer and foster care programs which enables the citizens of Seattle to donate both time and resources and engage in activities which promote animal welfare in Seattle.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Seattle Animal Shelter	3,237,401	3,775,410	3,829,472	3,869,333
<b>Total</b>	<b>3,237,401</b>	<b>3,775,410</b>	<b>3,829,472</b>	<b>3,869,333</b>
Full-time Equivalents Total*	33.00	38.00	38.00	38.00

\* 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.

## Technical Services Budget Control Level

The purpose of the Technical Services Budget Control Level is to plan and administer FAS' Capital Improvement Program.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Capital Development and Construction Management	3,036,798	3,436,004	4,336,788	4,345,306
<b>Total</b>	<b>3,036,798</b>	<b>3,436,004</b>	<b>4,336,788</b>	<b>4,345,306</b>
Full-time Equivalents Total*	21.00	22.00	27.00	27.00

\* 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.

# Department of Finance & Administrative Services

*The following information summarizes the programs in Technical Services Budget Control Level:*

## **Capital Development and Construction Management Program**

The purpose of the Capital Development and Construction Management Program is to provide for the design, construction, commission, and initial departmental occupancy of many City facilities. Functions include environmental design, space planning, and project planning and management in support of the FAS Capital Improvement Program. This program also includes the Fire Facilities and Emergency Response Levy, asset preservation and renovation projects, and other major development projects.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Capital Development and Construction Management	3,036,798	3,436,004	4,336,788	4,345,306
Full-time Equivalents Total	21.00	22.00	27.00	27.00

## **FileLocal Agency Budget Control Level**

The purpose of the FileLocal Agency Budget Control Level is to execute the City's response to the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement. The City of Seattle will be reimbursed by the Agency for all costs.

<b>Program Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
FAS FileLocal Agency	0	0	319,325	331,365
<b>Total</b>	<b>0</b>	<b>0</b>	<b>319,325</b>	<b>331,365</b>

# Department of Finance & Administrative Services

## Finance and Administrative Services Fund Table

### FileLocal Agency Fund

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	0	0	0	0	0
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	0	0	0	319,325	331,365
Less: Actual and Budgeted Expenditures	0	0	0	319,325	331,365
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Finance and Administrative Services Fund (50300)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>98,084,802</b>	<b>26,542,684</b>	<b>40,917,708</b>	<b>31,431,324</b>	<b>22,724,618</b>
Accounting and Technical Adjustments-Add Back Non-cash Items	(62,170,252)				
Plus: Actual and Estimated Revenue	153,228,946	164,168,987	163,998,041	170,990,998	178,055,135
Plus: Inter-fund Transfer	2,169,850	5,859,000	5,859,000	3,500,000	3,500,000
Less: Actual and Budgeted Expenditures	148,225,788	167,123,925	167,375,425	179,697,704	187,388,337
Less: Capital Improvements	2,169,850	11,968,000	11,968,000	3,500,000	3,500,000
<b>Ending Fund Balance</b>	<b>40,917,708</b>	<b>17,478,746</b>	<b>31,431,324</b>	<b>22,724,618</b>	<b>13,391,416</b>
Continuing Appropriations	8,294,000				
Working Capital - Fleets	17,297,000	17,403,802	13,697,205	13,988,419	8,713,856
Planning Reserve				1,432,678	4,674,468
<b>Total Reserves</b>	<b>25,591,000</b>	<b>17,403,802</b>	<b>13,697,205</b>	<b>15,421,097</b>	<b>13,388,324</b>
<b>Ending Unreserved Fund Balance</b>	<b>15,326,708</b>	<b>74,944</b>	<b>17,734,119</b>	<b>7,303,521</b>	<b>3,092</b>

# Department of Finance & Administrative Services

## Capital Improvement Program Highlights

The Finance & Administrative Services Department (FAS) is responsible for building, operating and maintaining general government facilities and Citywide information systems. FAS' general government facility portfolio includes:

- thirty-three fire stations and waterfront marine operations;
- five police precinct buildings;
- the police mounted patrol facility;
- the Harbor Patrol facility;
- the Seattle Emergency Operations and Fire Alarm Centers;
- the City's vehicle maintenance shops and other support facilities; and
- the City's downtown office building portfolio.

FAS also maintains core building systems for some of the community-based facilities owned by the City, such as senior centers and community service centers. In addition to these facility assets, FAS also maintains specific citywide information technology systems, including the City's financial management system (Summit) and payroll/human resources information system (HRIS).

The Department's 2015-2020 Proposed Capital Improvement Program (CIP) is FAS' plan for maintaining, renovating, expanding, and replacing its extensive inventory of buildings and technology systems. The Department's CIP is financed by a variety of revenue sources, including the City's General Fund, the Cumulative Reserve Subfund (this fund includes unrestricted funds, REET I, and FAS Asset Preservation subaccounts), voter approved levy proceeds, general obligation bonds, proceeds from property sales and grants.

### 2015 Project Highlights

#### Americans with Disabilities Act (ADA) - Citywide & FAS

In 2015, FAS will continue to manage the City's efforts to improve accessibility to City facilities, consistent with the Americans with Disabilities Act (ADA). In this role, FAS conducted a Citywide prioritization process to allocate \$2.7 million for specific ADA improvements among five affected capital departments: Department of Parks and Recreation (Parks), Seattle Center, Seattle Public Library and Seattle Department of Transportation and FAS. Based on this process, in 2015 FAS will make ADA improvements at several facilities.

#### Asset Preservation Program

FAS' Asset Preservation program will receive a funding increase in 2015 and will continue to preserve and extend the operational capacity and useful lives of existing facilities using facility space rent charges paid by City departments. FAS' proposal includes a \$2 million appropriation increase in 2015, a \$1 million increase in 2016 and a \$500,000 increase in 2017. FAS fund balance will support the 2015-2017 additional expenditures. Some projects planned for 2015-2016 include:

- Seattle Municipal Tower (SMT) weatherization program, and exterior repairs;
- SMT elevator controls study;
- SMT 14 demolition and structural repairs;
- Roof replacements at Airport Way Center (AWC) maintenance complex;
- Seattle Justice Center (SJC) shear wall and elevator pit repair;
- SJC foundation and exterior repairs;
- Haller Lake Vehicle Maintenance Building A plumbing and HVAC repairs;
- West Precinct Police Station HVAC repairs;
- Generator upgrades at multiple shops and yards maintenance facilities; and

# Department of Finance & Administrative Services

- Building performance systems verifications (electrical and mechanical) and modifications in fire and police facilities.

## **Customer Requested Tenant Improvements**

This ongoing program provides a process for FAS to manage and execute all public works tenant improvement projects and space planning in FAS-owned facilities and leased facilities. FAS is also hired by other City departments to manage their facilities' capital improvement projects in non-FAS buildings. In 2015-2016, projects include tenant improvements in the Seattle Municipal Tower, Seattle Justice Center and Seattle City Hall. Appropriations for FAS' CRTI program serve as a pass-through to the requesting departments that are responsible for all project costs with funding coming from their capital or operating funds.

## **Energy Efficiency for Municipal Buildings**

In an effort to reduce energy use in city owned buildings, this project funds work by the Office of Sustainability and Environment (OSE) to reduce energy use in City facilities in support of the City's goal to achieve a 20% reduction in building energy use by 2020. This work is part of a Citywide Resource Conservation Initiative coordinated by OSE to improve the energy efficiency of City facilities.

## **Fire Facilities and Emergency Response Levy Program**

The 2003 Fire Facilities and Emergency Response Levy Program (FFERP) is a 9-year \$167 million property tax levy voters approved in November 2003. FAS uses levy proceeds to:

- upgrade or replace fire stations and other fire facilities;
- construct a new emergency operations center and fire alarm center; and
- build new fireboats and renovate the Chief Seattle fireboat.

In 2015, FAS will continue to execute the Fire Facilities Levy Program with the construction of five neighborhood fire stations and design on one additional station.

## **North Precinct**

This project completes the land acquisition process for a new North Precinct facility for the Seattle Police Department (SPD). The design and engineering consultant team, which includes the general contractor/construction manager selected in 2014, continues the facility design.

## **Summit Upgrade**

This project will improve financial reporting and access to financial information for decision makers across the City and will simplify regulatory reporting and oversight. This is a multi-year technology project that upgrades the City's financial management system (Summit) in conjunction with FAS' Citywide Financial Management and Accountability Program (FinMAP).

## **Central Neighborhood Service Center Tenant Improvement**

This project provides funding for tenant improvements at the Central Neighborhood Service Center, including improved space for staff, utility payment services, passport applications, pet licenses and informational workshops.

## **Electric Vehicle Charging Stations - AWC Building C**

This project provides permanent, code-compliant charging stations for SPD's existing fleet of electric vehicles in the Airport Way Center Building A complex. The facility upgrade allows SPD's enforcement personnel to park and



# Department of Finance & Administrative Services

charge their electronic scooter vehicles.

## Seattle Municipal Tower (SMT) Data & Telecommunication Rooms and Electrical Infrastructure Upgrades

This project funds cooling and fire separation upgrades for 15 existing network and telephone closets in the SMT and a building electrical infrastructure upgrade to increase capacity for additional loads, including the City's transition to Voice-over-Internet Protocol (VoIP) technology.

## SJC Municipal Court Modifications and Upgrades

This project funds a two-year phased approach to make ADA improvements to 11 existing courtrooms and provides for an upgrade to an existing restroom which will address compliance issues.

## Facilities Planning

This ongoing planning program includes two new planning efforts in 2015. An update to the 10-year old Haller Lake Drainage Master Plan will be completed along with options to address compliance issues with funding of design included in 2016.

A public safety facilities master plan will be initiated in partnership with the SPD and SFD. This planning effort will include building needs assessments, test-to-fit studies and capacity analyses to align with SPD and SFD strategic planning. Operational space plan modeling will address how existing facilities will meet the operational requirements of SPD and SFD.

## Electronic Records Management System (ERMS)

This project provides funding for a comprehensive system to address Citywide electronic records management issues, such as retention of email records as the City's current system is out of date. This project was originally in the Department of Information and Technology CIP, but has been managed by FAS and was transferred to the FAS CIP in 2015.

## Seattle License Information System (SLIM)

This project provides funds to determine requirements for a replacement system for SLIM, which is an application used to manage the issuance and renewal of business licenses and the collection of revenue from fees and taxes. SLIM must be upgraded as it is outdated and can no longer adequately meet the needs of expanding business license, tax collection and regulatory enforcement processes.

Additional information on FAS' CIP can be found in the 2015-2020 Proposed CIP online here: [2015-2020 Proposed CIP](#)

## Capital Improvement Program Appropriation

Budget Control Level	2015 Proposed	2016 Proposed
<b>ADA Improvements - FAS: A1ADA</b>		
Cumulative Reserve Subfund - REET I Subaccount (00163)	183,000	0
<b>Subtotal</b>	<b>183,000</b>	<b>0</b>

## Asset Preservation - Schedule 1 Facilities: A1APSCH1

# Department of Finance & Administrative Services

Cumulative Reserve Subfund, Asset Preservation Subaccount - Fleets and Facilities (00168)	3,231,000	3,769,000
<b>Subtotal</b>	<b>3,231,000</b>	<b>3,769,000</b>
 <b>Asset Preservation - Schedule 2 Facilities: A1APSCH2</b>		
Cumulative Reserve Subfund, Asset Preservation Subaccount - Fleets and Facilities (00168)	2,769,000	3,231,000
<b>Subtotal</b>	<b>2,769,000</b>	<b>3,231,000</b>
 <b>Energy Efficiency for Municipal Buildings: A1EXT</b>		
General Subfund	16,000	313,000
<b>Subtotal</b>	<b>16,000</b>	<b>313,000</b>
 <b>FAS Oversight-External Projects: A1EXT</b>		
Cumulative Reserve Subfund - REET I Subaccount (00163)	1,350,000	2,500,000
<b>Subtotal</b>	<b>1,350,000</b>	<b>2,500,000</b>
 <b>Fire Station - Land Acquisitions: A1FL101</b>		
2016 Multipurpose LTGO Bond Fund	0	800,000
<b>Subtotal</b>	<b>0</b>	<b>800,000</b>
 <b>Garden of Remembrance: A51647</b>		
Cumulative Reserve Subfund - Unrestricted Subaccount (00164)	25,574	26,392
<b>Subtotal</b>	<b>25,574</b>	<b>26,392</b>
 <b>General Government Facilities - General: A1GM1</b>		
2016 Multipurpose LTGO Bond Fund	0	2,500,000
Cumulative Reserve Subfund - REET I Subaccount (00163)	1,566,000	1,425,000
Finance and Administrative Services Fund (50300)	3,500,000	3,500,000
<b>Subtotal</b>	<b>5,066,000</b>	<b>7,425,000</b>
 <b>Information Technology: A1IT</b>		
2014 Multipurpose LTGO Bond Fund (36100)	3,000,000	0
2015 Multipurpose LTGO Bond Fund	1,500,000	0
Cumulative Reserve Subfund - Unrestricted Subaccount (00164)	200,000	200,000
<b>Subtotal</b>	<b>4,700,000</b>	<b>200,000</b>
 <b>Maintenance Shops and Yards: A1MSY</b>		
Cumulative Reserve Subfund - REET I Subaccount (00163)	1,050,000	350,000
<b>Subtotal</b>	<b>1,050,000</b>	<b>350,000</b>

# Department of Finance & Administrative Services

**Neighborhood Fire Stations: A1FL1**

2015 Multipurpose LTGO Bond Fund	4,899,921	0
2016 Multipurpose LTGO Bond Fund	0	10,088,796
Cumulative Reserve Subfund - REET I Subaccount (00163)	1,602,000	2,759,000
<b>Subtotal</b>	<b>6,501,921</b>	<b>12,847,796</b>

**Preliminary Engineering: A1GM4**

Cumulative Reserve Subfund - REET I Subaccount (00163)	600,000	0
<b>Subtotal</b>	<b>600,000</b>	<b>0</b>

**Public Safety Facilities - Fire: A1PS2**

2016 Multipurpose LTGO Bond Fund	0	4,900,000
Finance and Administrative Services Fund (50300)	220,000	242,000
<b>Subtotal</b>	<b>220,000</b>	<b>5,142,000</b>

**Public Safety Facilities - Police: A1PS1**

2016 Multipurpose LTGO Bond Fund	0	8,500,000
Cumulative Reserve Subfund - REET I Subaccount (00163)	620,000	0
<b>Subtotal</b>	<b>620,000</b>	<b>8,500,000</b>

<b>Total Capital Improvement Program Appropriation</b>	<b>26,332,495</b>	<b>45,104,188</b>
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# Department of Finance & Administrative Services

# Finance General

Ben Noble, Director

(206) 615-1962

## 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
<b>Total Operations</b>	<b>\$384,462,177</b>	<b>\$419,159,778</b>	<b>\$429,537,945</b>	<b>\$439,081,221</b>
<b>Total Appropriations</b>	<b>\$384,462,177</b>	<b>\$419,159,778</b>	<b>\$429,537,945</b>	<b>\$439,081,221</b>
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.

# Finance General

## 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

### Finance General

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 419,159,778</b>	<b>0.00</b>	<b>\$ 419,159,778</b>	<b>0.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	-\$ 5,031,686	0.00	-\$ 6,899,862	0.00
<b>Proposed Changes</b>				
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
<b>Proposed Technical Changes</b>				
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
<b>Total Incremental Changes</b>	<b>\$ 10,378,167</b>	<b>0.00</b>	<b>\$ 19,921,443</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 429,537,945</b>	<b>0.00</b>	<b>\$ 439,081,221</b>	<b>0.00</b>

# Finance General

## 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.

# Finance General

## **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.



# Finance General

## 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

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Appropriation to General Fund Subfunds and Special Funds Budget Control</b>					
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
<b>Total</b>	<b>2QA00</b>	<b>58,806,384</b>	<b>67,404,050</b>	<b>65,416,796</b>	<b>67,037,970</b>
<b>Reserves Budget Control</b>					
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

## Finance General

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

## Finance General

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
<b>Total</b>	<b>2QD00</b>	<b>35,359,607</b>	<b>39,422,606</b>	<b>37,764,216</b>
<b>Support to Operating Funds Budget Control</b>				
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
<b>Total</b>	<b>2QE00</b>	<b>290,296,186</b>	<b>312,333,122</b>	<b>326,356,933</b>
<b>Department Total</b>		<b>384,462,177</b>	<b>419,159,778</b>	<b>429,537,945</b>
<b>Department Full-time Equivalent Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</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.

# Finance General

## 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
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
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
<b>Total</b>	<b>58,806,384</b>	<b>67,404,050</b>	<b>65,416,796</b>	<b>67,037,970</b>

# Finance General

## 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.

<b>Program Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
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

## Finance General

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
<b>Total</b>	<b>35,359,607</b>	<b>39,422,606</b>	<b>37,764,216</b>	<b>37,405,078</b>

# Finance General

## 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.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
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
<b>Total</b>	<b>290,296,186</b>	<b>312,333,122</b>	<b>326,356,933</b>	<b>334,638,173</b>

# Finance General



# Office of Hearing Examiner

Sue Tanner, Hearing Examiner

(206) 684-0521

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

## Department Overview

The Office of Hearing Examiner is Seattle's quasi-judicial forum for reviewing factual and legal issues raised by the application of City Code requirements to specific people or property. As authorized by the Seattle Municipal Code, the Office conducts hearings and decides appeals in cases where citizens disagree with a decision made by a City agency. Many of the matters appealed to the Hearing Examiner relate to land use and environmental permit decisions and interpretations made by the Department of Planning and Development. The Hearing Examiner also hears appeals in many other subject areas and makes recommendations to the City Council on rezone petitions, major institution master plans, and other Council land-use actions. Pursuant to authority granted in 2004, the Hearing Examiner also provides contract hearing examiner services to other local governments.

The Hearing Examiner is appointed by the City Council, and Deputy Hearing Examiners are then appointed by the Hearing Examiner. Examiners handle all pre-hearing matters, regulate the conduct of hearings, and prepare decisions and recommendations based upon the hearing record and applicable law. The Code requires all examiners to be attorneys with training and experience in administrative hearings. The Hearing Examiner also manages an executive assistant to oversee the administrative areas of the office, a legal assistant to assist with hearings and decision preparation, and an administrative specialist to support all other office positions and provide information to the public.

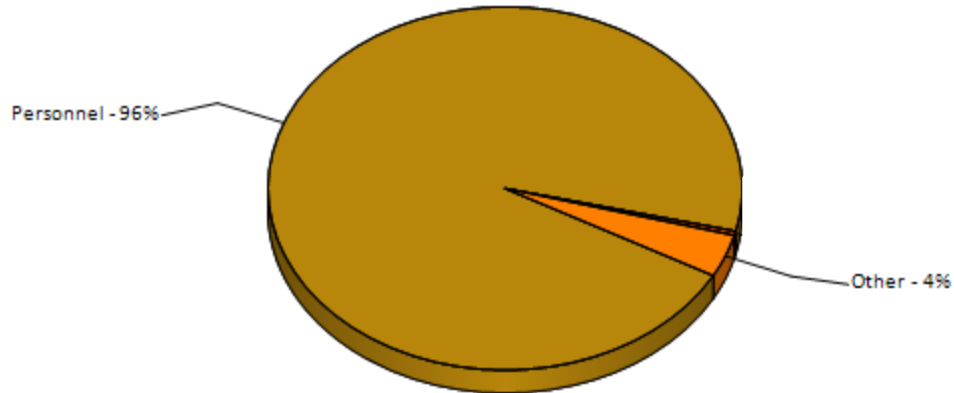
## Budget Snapshot

<b>Department Support</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
General Fund Support	\$623,569	\$648,246	\$665,618	\$670,273
<b>Total Operations</b>	<b>\$623,569</b>	<b>\$648,246</b>	<b>\$665,618</b>	<b>\$670,273</b>
<b>Total Appropriations</b>	<b>\$623,569</b>	<b>\$648,246</b>	<b>\$665,618</b>	<b>\$670,273</b>
Full-time Equivalent Total*	4.63	4.63	4.63	4.63

\* 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 Hearing Examiner

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

The 2015-2016 Proposed Budget does not recommend any significant changes to the Hearing Examiner's budget.

### Incremental Budget Changes

#### Office of Hearing Examiner

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 648,246</b>	<b>4.63</b>	<b>\$ 648,246</b>	<b>4.63</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 9,872	0.00	\$ 9,872	0.00

# Office of Hearing Examiner

## Proposed Technical Changes

Citywide Training and Travel Reallocation	-\$ 1,096	0.00	-\$ 1,096	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 8,596	0.00	\$ 13,251	0.00
<b>Total Incremental Changes</b>	<b>\$ 17,372</b>	<b>0.00</b>	<b>\$ 22,027</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 665,618</b>	<b>4.63</b>	<b>\$ 670,273</b>	<b>4.63</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$9,872**

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. This adjustment also reflects movement of funding from Finance General to pay for costs allocated by Department of Information Technology and Finance & Administrative Services. These costs were previously paid directly by Finance General on the department's behalf.

### Proposed Technical Changes

#### **Citywide Training and Travel Reallocation - (\$1,096)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

#### **Final Citywide Adjustments for Standard Cost Changes - \$8,596**

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."

# Office of Hearing Examiner

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Office of Hearing Examiner Budget Control Level	V1X00	623,569	648,246	665,618	670,273
<b>Department Total</b>		<b>623,569</b>	<b>648,246</b>	<b>665,618</b>	<b>670,273</b>

<b>Department Full-time Equivalents Total*</b>	<b>4.63</b>	<b>4.63</b>	<b>4.63</b>	<b>4.63</b>
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\* 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

### Office of Hearing Examiner Budget Control Level

The purpose of the Office of Hearing Examiner Budget Control Level is to conduct fair and impartial hearings in all subject areas where the Seattle Municipal Code grants authority to do so (there are currently more than 75 subject areas) and to issue decisions and recommendations consistent with applicable law.

<b>Program Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Office of Hearing Examiner	623,569	648,246	665,618	670,273
<b>Total</b>	<b>623,569</b>	<b>648,246</b>	<b>665,618</b>	<b>670,273</b>
Full-time Equivalents Total*	4.63	4.63	4.63	4.63

\* 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.

# Seattle Department of Human Resources

Susan Coskey, Director

(206) 684-7999

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

## Department Overview

The Department of Human Resources provides human resource services, tools, and assistance to ensure the City accomplishes business goals in a cost-effective and safe manner. The Department of Human Resources has four primary areas of operation:

The **Employment and Training** section provides recruitment and staffing services, mediation, employee development opportunities, temporary employment program oversight, and technical assistance to all City departments so that the City can meet its hiring needs efficiently, comply with legal guidelines, and accomplish the City's work.

The **Employee Health Services** section provides quality and cost-effective employee benefits, including health care benefits, workers' compensation benefits, and safety services. These services maintain and promote employee health and productivity, and provide a competitive non-cash compensation package. In addition, this section administers the City of Seattle Voluntary Deferred Compensation Plan and Trust.

The **Citywide Personnel Services** section establishes Citywide personnel rules and provides human resources systems, policy advice, information management, finance and accounting services, and expert consultative assistance to departments, policymakers, and employees. This section includes Policy Development, Information Management, Finance, Budget and Accounting, the Employee Giving and Volunteer Program, Unemployment, and other internal support services.

The **City/Union Relations and Classification/Compensation** section negotiates and administers a personnel system for both represented and non-represented employees with the intention of fairly classifying and compensating the City's diverse work force.

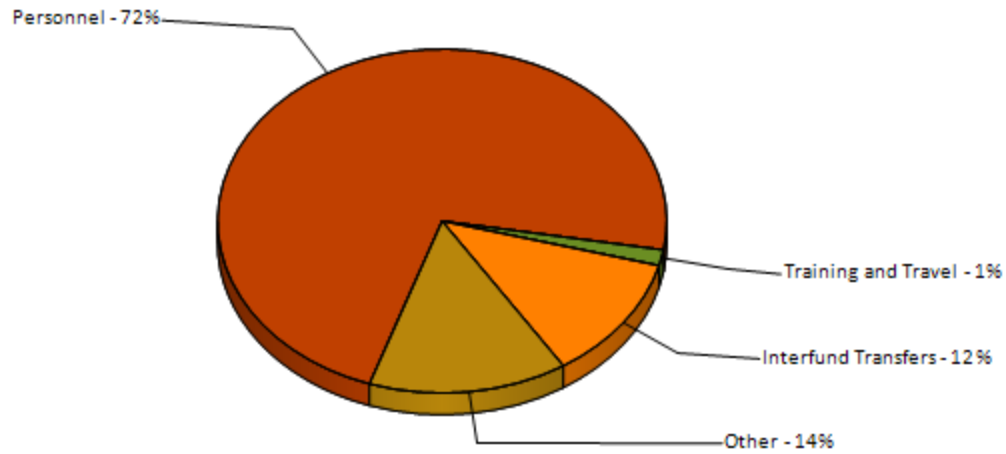
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$11,664,409	\$13,205,126	\$15,508,503	\$15,687,049
<b>Total Operations</b>	<b>\$11,664,409</b>	<b>\$13,205,126</b>	<b>\$15,508,503</b>	<b>\$15,687,049</b>
<b>Total Appropriations</b>	<b>\$11,664,409</b>	<b>\$13,205,126</b>	<b>\$15,508,503</b>	<b>\$15,687,049</b>
Full-time Equivalent Total*	103.75	105.75	143.55	143.55

\* 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.

# Seattle Department of Human Resources

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

The 2015-16 Proposed Budget centralizes and improves training opportunities for City of Seattle employees. In a large expansion of Citywide training, the proposed budget provides funds and personnel to implement a new training and development program for the City's supervisors and managers. The program will offer an expanded selection of training classes to improve leadership and management Citywide. Classes include topics such as performance management, communication and performance evaluations. It also brings back the Citywide Leadership Academy. The Academy will offer in-depth and long-term training for future City leaders. The return of this program marks a renewed focus on the City as a cohesive organization, creating meaningful opportunities for employee growth and succession planning. This program is cost allocated to all City Funds, with the General Subfund share being funded partially through existing resources by reallocating existing training appropriations in various departments.

The proposed budget also includes funding to continue the Gender Wage Equity Project. For Human Resources, this includes the continuation of funding for two positions and resources to create a Leadership Development Program for underrepresented employees.

The Seattle Department of Human Resources is focused on the City as 'one City, one employer.' In 2015, the department will continue the development of a Citywide Human Resources Strategic Plan. This project, in concert with the training programs proposed this year and technical investments made in the last budget, will improve the City's development and management of its employees, increase efficiency of human resources investments Citywide and better prepare employees to advance their careers.

# Seattle Department of Human Resources

## Incremental Budget Changes

### Seattle Department of Human Resources

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 13,205,127</b>	<b>105.75</b>	<b>\$ 13,205,127</b>	<b>105.75</b>
<b>Baseline Changes</b>				
Technical Reconciliation of FTEs	\$ 0	31.00	\$ 0	31.00
Technical Reorganization	\$ 0	0.00	\$ 0	0.00
Gender Wage Equity Project	\$ 326,000	2.00	\$ 326,000	2.00
Citywide Adjustments for Standard Cost Changes	\$ 192,784	0.00	\$ 224,163	0.00
Supplemental Budget Changes	\$ 437,000	1.00	\$ 437,000	1.00
<b>Proposed Changes</b>				
Leave Tracking Personnel Analyst	\$ 83,949	0.80	\$ 83,949	0.80
Create Centralized Management and Leadership Development Program	\$ 800,000	2.00	\$ 800,000	2.00
Add a Human Resource Manager	\$ 142,000	1.00	\$ 142,000	1.00
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 7,988	0.00	-\$ 7,988	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 329,631	0.00	\$ 476,798	0.00
<b>Total Incremental Changes</b>	<b>\$ 2,303,376</b>	<b>37.80</b>	<b>\$ 2,481,922</b>	<b>37.80</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 15,508,503</b>	<b>143.55</b>	<b>\$ 15,687,049</b>	<b>143.55</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Technical Reconciliation of FTEs/31.00 FTE**

This adjustment reconciles the department's FTE count with its legal authority. In 2012, Council passed an ordinance expanding the City's Supported Employment Program from 52 to 102 positions. When filled, the legal authority for the positions resides in the department which employs them. When unfilled, legal authority for these positions resides in SDHR. As of January 1, 2014, 31 of these positions were either employees of SDHR or were unfilled. Each year, the budget will reconcile these positions with their distribution as of January 1.

# Seattle Department of Human Resources

## Technical Reorganization

This adjustment moves appropriations and FTE authority across budget control levels to align with current operational needs. These changes are budget neutral.

## Gender Wage Equity Project - \$326,000/2.00 FTE

This item adds two positions and contracting funds to continue the City's commitment to establishing gender wage equity. This spending was added as part of the Gender Wage Equity Proviso Lift legislation passed by the City Council in 2014. The Gender Equity Reserve in Finance General provides the funds needed for this program through 2016. The package includes:

- A Gender Equity Recruiter focusing on reducing gender and racial equity gaps within the City as an employer through improved recruitment and outreach.
- A Gender Equity Training Facilitator who will develop training and strategies to address gender equity in the workforce, including institutional and structural sexism.
- Funds for an external consultant to assist HR in the development of a leadership development program for underrepresented populations.

Additional resources for the Gender Equity Wage Project are in the Seattle Office of Civil Rights.

## Citywide Adjustments for Standard Cost Changes - \$192,784

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.

## Supplemental Budget Changes - \$437,000/1.00 FTE

This adjustment reflects changes made through supplemental budget legislation since the last Adopted Budget. Supplemental budget legislation is developed by the Executive and adopted by the City Council four times a year to provide for corrections to the Adopted Budget, unforeseen changes in circumstance, new funding opportunities or new policy priorities. These changes may include additions or reductions in appropriations and FTEs.

## Proposed Changes

### Leave Tracking Personnel Analyst - \$83,949/.80 FTE

This adjustment creates a 0.8 FTE position to ensure the City meets a new work hours and leave tracking requirement imposed by the Federal Patient Protection and Affordable Care Act that takes effect January 2015. This position will audit data to ensure eligibility and enrollment for COBRA benefits for separated employees are timely and accurate. The City's Healthcare Fund will cover the annual costs of this position.

### Create Centralized Management and Leadership Development Program - \$800,000/2.00 FTE

In recent years, the City has had no centralized approach to leadership training; all leadership training has occurred at the departmental level. As a result, how an employee is supervised can vary by department. In 2014, the Human Resources Department began building a City-wide management and leadership training program. The goal of the centralized program is to create a uniform approach, language and toolkit for the City's supervisors. This will improve labor relations, reduce legal risk and support City-wide succession planning. This program has



# Seattle Department of Human Resources

two components:

- Continuation and expansion of the open enrollment management development program begun in 2014 which provides training for new supervisors and supervisory teams. Classes in this program are available as part of a series and on an ad hoc basis.
- The reestablishment of a Citywide Leadership Academy which was eliminated several years ago due to budget cuts. The Leadership Academy is an in-depth six- to 12-month program to help develop promising managers into future City leaders through training and hands-on projects.

This adjustment includes 2.0 FTE to operate these programs, \$300,000 for ongoing materials and \$250,000 for consultant support in program development in 2015. This program will be funded primarily through reallocation of departments' existing training budgets. New general fund for this program totals \$228,514.

## **Add a Human Resource Manager - \$142,000/1.00 FTE**

This adjustment creates a 1.0 FTE position to lead a two-person team to provide strategic human resources support to the HR Department, the Mayor's Office and other small executive offices and departments that do not have dedicated human resources staff. Previously, a portion of this workload was performed in the Department of Finance and Administrative Services (FAS). A 0.5 FTE HR analyst and associated funding are cut from the FAS budget to partially fund this position. The net General Fund increase associated with this position is approximately \$70,000. This change is part of a Mayoral priority to re-centralize human resources functions within the Department of Human Resources.

## **Proposed Technical Changes**

### **Citywide Training and Travel Reallocation - (\$7,988)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds the new Centralized Management and Leadership Development program in the Proposed Changes section above.

### **Final Citywide Adjustments for Standard Cost Changes - \$329,631**

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."

# Seattle Department of Human Resources

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
City/Union Relations and Class/Comp Services Budget Control Level	N4000	3,219,871	3,443,364	3,574,007	3,605,934
Citywide Personnel Services Budget Control Level	N3000	2,620,322	2,955,164	3,310,937	3,345,649
Employee Health Services Budget Control Level	N2000	2,946,964	2,912,688	3,333,442	3,369,512
Employment and Training Budget Control Level	N1000	2,877,252	3,893,910	5,290,117	5,365,954
<b>Department Total</b>		<b>11,664,409</b>	<b>13,205,126</b>	<b>15,508,503</b>	<b>15,687,049</b>

<b>Department Full-time Equivalents Total*</b>	<b>103.75</b>	<b>105.75</b>	<b>143.55</b>	<b>143.55</b>
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\* 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

### City/Union Relations and Class/Comp Services Budget Control Level

The purpose of the City/Union Relations and Classification/Compensation Services Budget Control Level is to support the City's efforts to fairly manage and compensate its diverse work force. City/Union Relations staff provide technical and professional labor-relations services to policymakers and management staff of all City departments. The Class/Comp staff develop personnel rules, pay programs, perform compensation analysis, and provide classification services and organizational consultation to all City departments.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
City/Union Relations and Class/Comp Services	3,219,871	3,443,364	3,574,007	3,605,934
<b>Total</b>	<b>3,219,871</b>	<b>3,443,364</b>	<b>3,574,007</b>	<b>3,605,934</b>
Full-time Equivalents Total*	24.00	24.00	24.00	24.00

\* 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.

# Seattle Department of Human Resources

## Citywide Personnel Services Budget Control Level

The purpose of the Citywide Personnel Services Budget Control Level is to establish citywide personnel rules and provide human resources systems, policy advice, information management, finance and accounting services, contingent work force oversight, and expert assistance to departments, policymakers, and employees. This program includes Policy Development, Information Management, Finance and Accounting, Temporary Employment Services, and other internal support services.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Citywide Personnel Services	2,620,322	2,955,164	3,310,937	3,345,649
<b>Total</b>	<b>2,620,322</b>	<b>2,955,164</b>	<b>3,310,937</b>	<b>3,345,649</b>
Full-time Equivalents Total*	20.75	21.75	53.75	53.75

\* 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.

## Employee Health Services Budget Control Level

The purpose of the Employee Health Services Budget Control Level is to provide employee health care and other benefits, workers' compensation benefits, and safety services to maintain and promote employee health and productivity. This program also includes administration of the Seattle Voluntary Deferred Compensation Plan and Trust.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Employee Health Services	2,946,964	2,912,688	3,333,442	3,369,512
<b>Total</b>	<b>2,946,964</b>	<b>2,912,688</b>	<b>3,333,442</b>	<b>3,369,512</b>
Full-time Equivalents Total*	20.50	20.50	22.30	22.30

\* 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.

## Employment and Training Budget Control Level

The purpose of the Employment and Training Budget Control Level is to provide staffing services, employee-development opportunities, mediation, and technical assistance to all City departments. This Budget Control Level includes the Police and Fire Exams, Employment, Supported Employment, Equal Employment Opportunity, Alternative Dispute Resolution, and Career Quest units.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Employment and Training	2,877,252	3,893,910	5,290,117	5,365,954
<b>Total</b>	<b>2,877,252</b>	<b>3,893,910</b>	<b>5,290,117</b>	<b>5,365,954</b>
Full-time Equivalents Total*	38.50	39.50	43.50	43.50

\* 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.

# Seattle Department of Human Resources

# Immigrant and Refugee Affairs

Cuc Vu, Director

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## Department Overview

The Office of Immigrant and Refugee Affairs (OIRA) facilitates the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life; celebrates their diverse cultures and contributions to Seattle; and advocates on behalf of immigrants and refugees.

OIRA works with the Immigrant and Refugee Commission, community partners, and City departments to define and achieve desired outcomes for City investments for immigrant and refugees. According to the 2012 American Community Survey, immigrants and refugees comprise more than 19% of Seattle's population. It is OIRA's job to ensure that these residents are effectively connected with City services.

OIRA is dedicated to supporting the City's Race and Social Justice Initiative by improving services and better engaging immigrant and refugee communities. OIRA also partners and collaborates with other City departments, government agencies, community organizations, and the private sector.

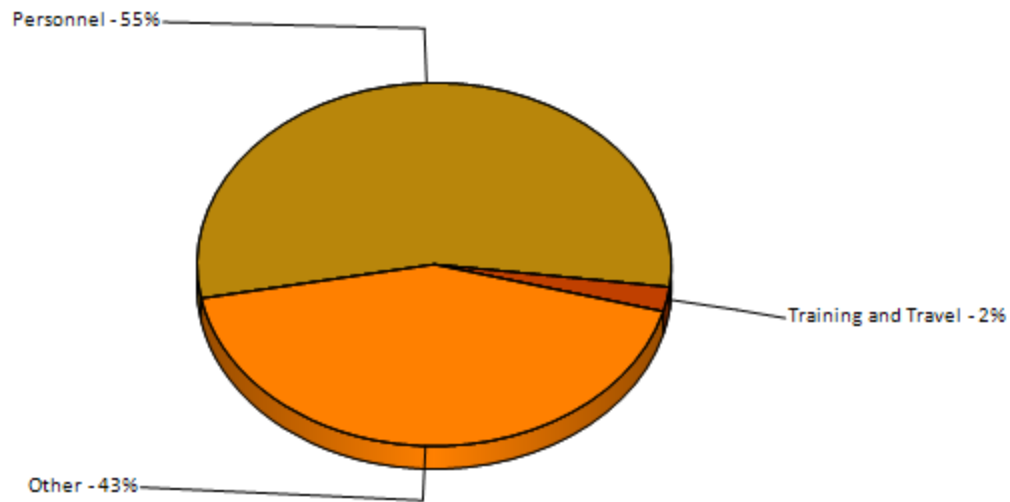
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$405,444	\$358,650	\$1,070,281	\$1,843,431
Other Funding - Operating	\$0	\$0	\$400,000	\$400,000
<b>Total Operations</b>	<b>\$405,444</b>	<b>\$358,650</b>	<b>\$1,470,281</b>	<b>\$2,243,431</b>
<b>Total Appropriations</b>	<b>\$405,444</b>	<b>\$358,650</b>	<b>\$1,470,281</b>	<b>\$2,243,431</b>
Full-time Equivalent Total*	3.00	3.00	5.00	6.00

\* 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.

# Immigrant and Refugee Affairs

## 2015 Proposed Budget - Expenditure by Category



## Budget Overview

The Mayor made expanding the Office of Immigrant and Refugee Affairs (OIRA) a priority of his administration, and the 2015-2016 Proposed Budget includes several new initiatives and services with the goal of increasing immigrant and refugee integration. In mid-2014, the Mayor and City Council added two new positions, an English-Language Learner program specialist and a community relations advisor, to OIRA to build greater capacity to engage with immigrant and refugee communities. These positions, along with additional funding to increase resources for programming and communications, help build OIRA's capacity to better support immigrant integration.

OIRA has mapped out key areas where the City can expand its services to establish Seattle as a leader in immigrant integration with a focus on building capacity and decreasing barriers to immigrant participation in City programs and services. OIRA has developed a Five Point Action Plan that identifies discrete areas where the office and the City can continue to support and expand services and programs for immigrant and refugee communities. These priorities are:

- Strengthen language access policies and protocols
- Expand access to English as a Second Language (ESL) programs
- Support immigrant-owned small businesses
- Build a Citizenship Corners & Naturalization campaign
- Community safety

The proposed budget is responsive to this action plan and includes several new programs and services that build on these areas. In several cases, the City currently offers services that address these issues and the proposed budget includes ways to leverage these existing services by increasing coordination across the City.

# Immigrant and Refugee Affairs

## Strengthening Immigrant Integration Across the City

A key component of OIRA's action plan, immigrant integration is an intentional effort to build vibrant and cohesive communities. To facilitate this integration process, the proposed budget adds a language access coordinator and an ethnic media and communications coordinator to OIRA. These two new positions will work to increase the City's capacity and competence in engaging and serving immigrant and refugee residents who have limited English skills.

The language access coordinator will manage a new Citywide Language Access Initiative and work closely with City departments to create annual department-specific language access plans focusing on increasing the use of translation and interpretation services. Part of this effort is focused on ensuring language access resources are readily available and providing additional training and development around language access for City employees. Additionally, OIRA will continue working with community organizations and vendors that have contracts with the City for interpretation and translation services to ensure a consistent quality of service.

Consistent with the Language Access Initiative's intent to provide equitable language access, the ethnic media and communications coordinator will increase OIRA's capacity to ensure immigrant and refugee residents are well informed about the City's programs, services and initiatives. This position will also assist the Mayor's Office, City Council, and departments to develop customized ethnic media plans and strengthen the City's relationships with ethnic media outlets. As a part of this effort to strengthen ethnic media and communications outreach, OIRA will also continue to expand its social media and web presence.

These positions will leverage the City's existing infrastructure and approach to responding to the unique needs of immigrant and refugee communities while increasing the City's capacity to engage in this work more effectively.

## Ready for Work: ESL and Computers

The American Community Survey shows that 28.5% of Seattle's foreign-born population is linguistically isolated - living in a household without any English speakers. Almost half of Seattle's foreign-born population is not proficient in English. Residents not proficient in English face immense barriers to gaining employment and must navigate multiple complex systems in order to obtain the skills necessary to advance in a career. There is currently a broad gap between programs and services that meet the needs of the population with limited English skills who are unemployed or underemployed. Existing services target survival English and everyday life skills or pre-academic English skills.

In 2013, the City convened an English Learner Steering Committee (ELSC) to create a policy framework and program design that accelerates literacy, improves employability skills, and identifies and supports multiple pathways to careers to address the existing service gap. Working with the Steering Committee, the Office of Economic Development (OED), and the Human Services Department (HSD), OIRA developed Ready for Work: ESL and Computers as a new initiative to coordinate services across multiple organizations to better support residents with limited English proficiency obtain the skills necessary for living-wage careers.

The proposed budget establishes this program, a new partnership between the City, the Seattle Colleges, and Community Based Organizations (CBOs), to lower the barriers residents with limited English skills face by integrating services that have traditionally been provided separately. It will address employability skills, functional English related to job training, applying for work and performing on the job. Using a neighborhood-based approach, Ready for Work will offer ESL and job readiness classes at local community-based organizations taught by Seattle College ESL instructors in collaboration with the CBO's staff. Seattle College instructors and CBO staff will co-lead classes to build off each other's expertise. The curriculum will bridge the existing gap between higher-level academic English instruction provided at the college level and the survival ESL programs offered at CBOs.

Concurrent with ESL instruction, students will improve their job readiness through a blended instruction approach emphasizing applying English language skills to the employment process, including navigating online applications, job searches and improving digital literacy. Students will also receive additional support services, including case

# Immigrant and Refugee Affairs

management through CBOs, where they will develop a comprehensive services plan to ensure continued participation and success. Case managers will work closely with the team of ESL and CBO instructors to ensure a coordinated approach to addressing challenges facing students.

In 2015, the City will identify a Community Based Development Organization (CBDO) to manage all aspects of the project, with support from OIRA. The CBDO will work directly with the Seattle Colleges and community based organizations to plan, develop and implement this project and will play a particularly important role in coordinating across all of the participating organizations to ensure consistency. This program will be coordinated by OIRA in partnership with OED and HSD and will be funded with federal Community Development Block Grant funds.

To measure the success of Ready for Work, the proposed budget includes funding to develop and implement an evaluation of the program in both 2015 and 2016. The evaluation will help inform decisions about instruction, program design and professional development using empirical evidence gathered as well as tracking participants' progress throughout the program. Early evaluation results will ensure that quality improvement is continuous throughout the implementation process and provide data for longer-term assessments to identify successes achieved, challenges encountered and areas for improvement as the program grows.

## **Building A Citizenship Corners & Naturalization Campaign**

Citizenship is a key component of immigrant integration. It promotes stable communities, contributes to socioeconomic growth and encourages civic participation. Immigrants who obtain U.S. citizenship gain a wide range of benefits for themselves and their families, including citizenship for minor children, the ability to vote, and access to certain federal jobs and government benefits. Every year, many residents of Seattle who are eligible to be naturalized do not. There are several barriers to completing the naturalization process-it is expensive, time-intensive and confusing.

The New Citizen Program (NCP), an existing program in HSD, provides grants to local organizations to provide assistance throughout the naturalization process. In 2016, the proposed budget transfers the NCP into OIRA to integrate into OIRA's Citizenship Corners & Naturalization campaign. This campaign will ensure larger numbers of immigrants are naturalized and participating in civic processes by:

- promoting the benefits of citizenship at community centers, neighborhood service centers, and libraries as well as through ethnic media outlets;
- providing additional resources and training to City employees who regularly interact with immigrants on citizenship services, ESL classes and other resources;
- leveraging national partnerships and participating in national campaigns promoting naturalizations and immigrant integration; and
- celebrating new Americans by hosting naturalization ceremonies at City venues and community organizations.

Incorporating NCP into OIRA will strengthen the tie between the promotion of the benefits of naturalization and the citizenship services. The program is a pivotal piece of OIRA's mission and integrating it into the office will amplify its impact and reach.



# Immigrant and Refugee Affairs

## Incremental Budget Changes

### Immigrant and Refugee Affairs

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 358,650</b>	<b>3.00</b>	<b>\$ 358,650</b>	<b>3.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 6,066	0.00	\$ 6,066	0.00
Supplemental Budget Changes	\$ 409,238	0.00	\$ 409,238	0.00
<b>Proposed Changes</b>				
Increase Staffing to Enhance Immigrant Integration	\$ 230,496	2.00	\$ 230,496	2.00
Ready for Work: ESL and Computers	\$ 450,000	0.00	\$ 450,000	0.00
Transfer the New Citizen Program from HSD	\$ 0	0.00	\$ 744,573	1.00
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 313	0.00	-\$ 313	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 16,144	0.00	\$ 44,721	0.00
<b>Total Incremental Changes</b>	<b>\$ 1,111,631</b>	<b>2.00</b>	<b>\$ 1,884,781</b>	<b>3.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 1,470,281</b>	<b>5.00</b>	<b>\$ 2,243,431</b>	<b>6.00</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$6,066**

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.

#### **Supplemental Budget Changes - \$409,238**

This adjustment reflects changes made through supplemental budget legislation since the last Adopted Budget. Supplemental budget legislation is developed by the Executive and adopted by the City Council four times a year to provide for corrections to the Adopted Budget, unforeseen changes in circumstance, new funding opportunities or new policy priorities. In 2014, two full time strategic advisor positions (an English-Language Learner (ELL) program specialist and a community relations advisor) were added to OIRA. To assist with OIRA's ELL programs, develop a strong branding campaign and increase resources available for community events and meetings, an additional \$145,945 was added to OIRA's budget.

# Immigrant and Refugee Affairs

## Proposed Changes

### **Increase Staffing to Enhance Immigrant Integration - \$230,496/2.00 FTE**

This adjustment adds funding for one full-time strategic advisor and one public relations specialist (a language access coordinator and an ethnic media and communications coordinator) and increases OIRA's budget by \$30,000 to provide resources for community mapping and ethnic media tracking tools, as well as other operational needs such as office equipment and supplies. Translation, interpretation, and multilingual communications are all critical aspects of immigrant integration and require additional staff and resources to address the growing need for these services in the City. This adjustment increases OIRA's ability to engage with the Mayor's Office, City Council and City departments to enhance capacity in serving the immigrant and refugee population.

### **Ready for Work: ESL and Computers - \$450,000**

This item adds \$400,000 of federal Community Development Block Grant funds to launch a new partnership program between the City, the Seattle Colleges (previously known as the community colleges) and community organizations to increase the opportunity for residents with limited English skills to obtain and retain employment. This item also includes General Fund support of \$50,000 for a two-year comprehensive implementation evaluation that will begin in 2015 concurrent with the program's launch. This evaluation will assess the program design, quality of instruction and student performance.

### **Transfer the New Citizen Program from HSD**

The New Citizen Program (NCP), an existing program currently in the Human Services Department (HSD), gives grants to local organizations to provide citizenship eligibility screening, interview preparation, application assistance, disability waivers and referrals for legal assistance. The NCP receives \$402,051 in General Fund support, and also receives \$328,409 in state funding and \$24,112 from the Seattle Housing Authority. As part of the proposed budget, in 2016 the NCP is transferred from HSD to OIRA as well as a full-time grants & contracts specialist currently assigned to the program.

## Proposed Technical Changes

### **Citywide Training and Travel Reallocation - (\$313)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the

### **Final Citywide Adjustments for Standard Cost Changes - \$16,144**

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."

# Immigrant and Refugee Affairs

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
CDBG - Office of Immigrant and Refugee Affairs Budget Control Level	6XN10	0	0	400,000	400,000
Office of Immigrant and Refugee Affairs Budget Control Level	X1N00	405,444	358,650	1,070,281	1,843,431
<b>Department Total</b>		<b>405,444</b>	<b>358,650</b>	<b>1,470,281</b>	<b>2,243,431</b>

Department Full-time Equivalents Total\*                      3.00                      3.00                      5.00                      6.00

\* 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

### CDBG - Office of Immigrant and Refugee Affairs Budget Control Level

The purpose of the CDBG - Office of Immigrant and Refugee Affairs Budget Control Level is to provide support to community-based development organizations with the goal of increasing the socioeconomic and civic opportunities for immigrants and refugees in Seattle.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
CDBG - Office of Immigrant and Refugee Affairs	0	0	400,000	400,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>

### Office of Immigrant and Refugee Affairs Budget Control Level

The purpose of the Office of Immigrant and Refugee Affairs Budget Control Level is to facilitate the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life, to celebrate their diverse cultures and contributions to Seattle, and to advocate on behalf of immigrants and refugees.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Office of Immigrant and Refugee Affairs	405,444	358,650	1,070,281	1,843,431
<b>Total</b>	<b>405,444</b>	<b>358,650</b>	<b>1,070,281</b>	<b>1,843,431</b>
Full-time Equivalents Total*	3.00	3.00	5.00	6.00

\* 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.

# Immigrant and Refugee Affairs

# Department of Information Technology

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## Department Overview

The Department of Information Technology (DoIT) manages the City's information technology infrastructure and performs strategic information technology (IT) planning to help City government serve Seattle's residents and businesses. DoIT is organized into four major divisions: Technology Infrastructure; Technology Leadership and Governance; Office of Electronic Communications; and Finance and Administration.

The **Technology Infrastructure** division builds and operates the City's communications and computing assets, which include the City's telephone, radio, and e-mail systems, and the networks and servers. The City's technology and network infrastructure, as operated by DoIT, is used by every department to deliver power, water, recreation, public safety, and human services to the people of Seattle. DoIT also develops, supports, and oversees systems and policies that increase the convenience and security of the City's technology systems.

The **Technology Leadership and Governance** division provides strategic direction and coordination on technology for the City, including information security policy and management, development of a multi-year strategic plan for information technology, development of common standards and architectures to deliver City services more efficiently and effectively, and IT project management and monitoring.

The **Office of Electronic Communications** division oversees and operates the City's government-access television station (the Seattle Channel) and websites ([seattlechannel.org](http://seattlechannel.org) and [seattle.gov](http://seattle.gov)). Services provided include: new television and on-line programming, live Web streaming, indexed videos on demand, web-based applications, and other interactive services aimed at improving access to government services, information, and decision makers. It also oversees the City's cable television franchises with Comcast and Wave Division I and it manages the department's community outreach programs, including the Technology Matching Fund (TMF) program, which supports community efforts to close the digital divide and encourage a technology-healthy city.

The **Finance and Administrative Services** division provides finance, budget, accounting, human resources, administrative, and contracting services for DoIT.

DoIT provides services to other City departments that in turn pay DoIT for those services they purchase. As such, DoIT receives revenue from most of the major fund sources within the City, including the General Fund, Seattle City Light, Seattle Public Utilities, Seattle Department of Transportation, Seattle Department of Planning and Development, and the Retirement Fund. DoIT also receives funds from the City's Cable Television Subfund, as well as from grants, and from other government agencies external to the City (e.g., the Seattle School District, the Port of Seattle, etc.) that buy DoIT services for special projects.

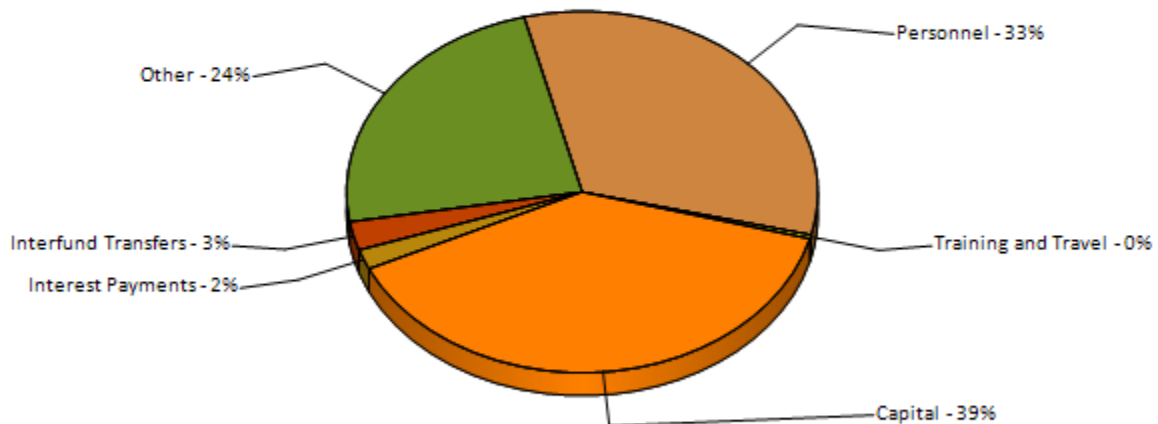
# Department of Information Technology

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$4,656,927	\$3,974,938	\$4,464,489	\$6,498,844
Other Funding - Operating	\$36,782,027	\$37,807,032	\$46,250,843	\$49,193,686
<b>Total Operations</b>	<b>\$41,438,954</b>	<b>\$41,781,970</b>	<b>\$50,715,332</b>	<b>\$55,692,530</b>
Other funding - Capital	\$12,706,919	\$37,807,362	\$31,695,129	\$11,185,363
<b>Total Appropriations</b>	<b>\$54,145,873</b>	<b>\$79,589,332</b>	<b>\$82,410,461</b>	<b>\$66,877,893</b>
Full-time Equivalent Total*	192.25	193.25	198.25	198.25

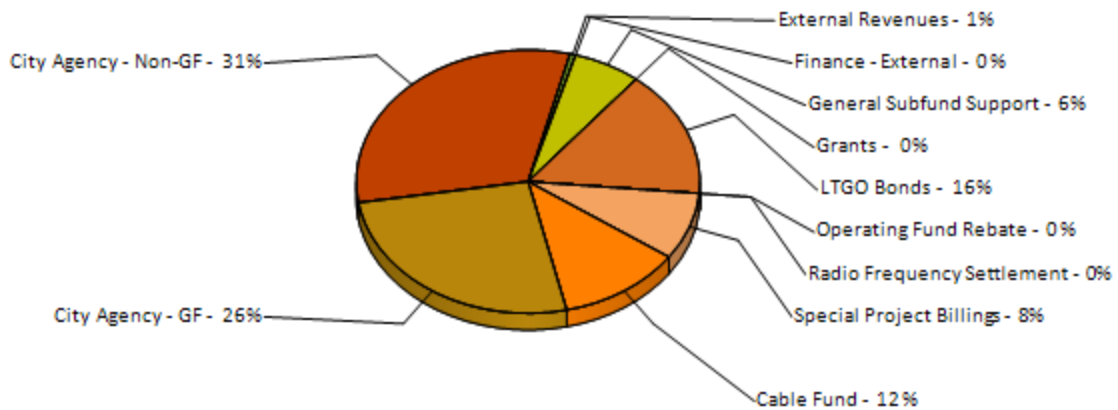
*\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.*

## 2015 Proposed Budget - Expenditure by Category



# Department of Information Technology

## 2015 Proposed Budget - Revenue by Category



## Budget Overview

As an internal service department, the Department of Information Technology (DoIT) bills other City departments for the services it provides. In the 2015 and 2016 Proposed Budget, DoIT prioritizes the successful completion of high value, critical initiatives that are underway as well as ongoing support for core technology services that are critical to the operation of other City departments. The critical initiatives include: completing the transition to a new Next Generation Data Center environment, upgrading information systems security to meet more stringent regulatory and compliance requirements, completing the City's transition to Microsoft Office 365 and supporting the regional effort to replace the critical countywide 800Mhz radio system.

### Citywide Information Technology Coordination

The Mayor has indicated that he would like DOIT to help review all IT projects throughout the City and develop a Citywide vision for how best to provide IT services. DOIT will be reaching out to all departments to develop a coordinated approach to reviewing, developing, approving and funding IT projects using multiple strategies and organizations. The Mayor's Office will chair a new IT Subcabinet executive group that will meet regularly to discuss IT strategy, direction and investments for the City, and will be staffed by the City's Chief Technology Officer. The Subcabinet will also identify opportunities to streamline and better coordinate the delivery of existing IT services throughout the City. In addition DOIT will revise the City's Municipal IT Investment Evaluation (MITIE) committee, which will serve as a review and recommendation board for evaluating all major IT projects across the City.

### Online Interactive Budget Information

Working with the City Budget Office, DoIT has expanded a current contract with a local data and information firm to help make the City's budget more accessible to the public. The Mayor's 2015-2016 Proposed Budget will be

# Department of Information Technology

partially displayed through an online interactive tool, showing budget information down to a program level for all departments. In future budgets, DoIT intends to explore implementing additional functionality, including things like Citywide expense reporting and dash-boarding of performance data.

## **Implementing the Next Generation Data Center**

In 2013, work began on moving the City's primary data center and other information technology infrastructure out of the Seattle Municipal Tower as it no longer meets the City's IT needs. The City is shifting to a consolidated data center with a primary location in the Puget Sound region and a secondary recovery site outside the region to maximize options for data recovery in the event of a disaster.

In 2015, the project will build-out the new facilities and relocate the City IT systems into a new facility. As part of this process, an interdepartmental team is developing principles and governance rules for how departments will share network services, storage, management services and physical space in the new data center. The project budget includes resources for departments requiring additional staffing or backfill to complete their portion of the project. The project is anticipated to be completed by the end of 2015 and it will result in a new more resilient and modern data center environment for the City.

## **Increasing Information Security**

DoIT's Information Security Office is tasked with managing the Information Security program for the entire City which includes managing security threats to the City's IT systems, monitoring potential security breaches and regulatory compliance. In order to keep up with the increasing number and complexity of security threats, DoIT is adding additional staff to manage the increase in workload. In addition, the City's number of annual credit card transactions has increased to a level that requires new reporting requirements and security upgrades to meet the regulations governing credit card payments. The Finance and Administrative Services Department will meet the annual reporting requirements and DoIT will provide the upgrades to existing systems to comply with the standards.

## **Replacing the Public Safety Radio Network**

In 1992, voters approved a levy that funded a public safety radio system for all police, fire and emergency medical service agencies within King County, including Seattle. The system is jointly owned and governed by the Regional Communication Board with DoIT maintaining Seattle's portion of the system. Due to the end of vendor support for most of the existing system in use, the owners agreed to start a project to replace the radio system by 2018. The King County Executive will be proposing a regionwide measure funding the replacement of the entire system and related radios to be placed on a ballot.

## **Increasing Diverse Programming on the Seattle Channel and Public Access Channel**

In 2015 DoIT will work with the Seattle Channel and the Public Access Channel, managed by the Seattle Community Colleges District (SCCtv) to increase programming to reflect the diverse communities in Seattle. This may result in new Seattle Channel programming, expanding existing programs such as Community Stories, expanding existing educational outreach programs to disadvantaged communities and providing more training programs to allow community members to produce their own programs. The Seattle Channel is managed by DoIT and provides programming on cable television and via the Internet to help citizens connect with their City, including series and special features highlighting the diverse and cultural landscape of Seattle. In addition, the City supports the Public Access Channel that is managed by the SCCtv. The Public Access Channel allows community members to create an array of programs including broadcasts specific a specific focus on youth, politics or in a particular language that can be seen by a wide audience throughout King County and the Internet.

## **Cable Television Franchise Fee**

The Cable Television Franchise Fund (Cable Fund) receives franchise fees from cable television providers. Over the



# Department of Information Technology

last several years, the department used these revenues to support technology access programs previously funded by the General Fund. The 2015 and 2016 Proposed Budget continues previous uses of the Cable Fund for project management for the Web Team, web application support service to City departments, and administrative support for community outreach.

For the near future, the Cable Fund continues to have enough revenue growth to offset inflationary impacts on expenditures. DoIT will know more about future revenue projections after the current franchise agreements are renegotiated in 2015-2017.

## Broadband Initiative

In 2014, the Mayor discussed plans to provide more and better broadband service in Seattle by reducing regulatory barriers, exploring public/private partnerships and exploring municipal broadband. As a result of these initial steps, CenturyLink announced that it plans to bring one-gigabit fiber internet access to tens of thousands of single-family homes in Beacon Hill, Central District, Ballard and West Seattle by the end of 2015.

## Incremental Budget Changes

### Department of Information Technology

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 79,589,330</b>	<b>193.25</b>	<b>\$ 79,589,330</b>	<b>193.25</b>
<b>Baseline Changes</b>				
Increase for Maintenance Costs	\$ 256,103	0.00	\$ 315,053	0.00
Adjustment for Wireless Charges	\$ 364,693	0.00	\$ 373,445	0.00
Citywide Adjustments for Standard Cost Changes	-\$ 1,783,334	0.00	-\$ 17,369,094	0.00
Adjustment for One-time Adds or Reductions	\$ 661,597	0.00	\$ 1,885,538	0.00
Technical Adjustments	\$ 9,507	0.00	-\$ 40,755	0.00
<b>Proposed Changes</b>				
Next Generation Data Center	\$ 1,092,641	2.00	\$ 373,342	2.00
Information Security Changes	\$ 1,248,295	2.00	\$ 1,138,982	2.00
Public Safety Radio System	\$ 276,853	1.00	\$ 178,703	1.00
Increase Diversity Programming	\$ 78,000	0.00	\$ 78,000	0.00
Upgrade Backup Alerting System for Seattle Fire Department	\$ 88,700	0.00	\$ 0	0.00
Increase Funding for Public Access Channel	\$ 61,704	0.00	\$ 36,346	0.00
Upgrade Project Portfolio Management System	\$ 91,276	0.00	\$ 94,835	0.00
Complete Office 365 Implementation	\$ 200,000	0.00	\$ 0	0.00
Upgrade Reporting System	\$ 146,974	0.00	\$ 0	0.00
Reduce Funding for Coordination of Senior Peer Computer Training	-\$ 22,333	0.00	-\$ 22,333	0.00

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Install IT Testing Tools	\$ 0	0.00	\$ 310,500	0.00
Delay Interactive Voice Response Upgrade Project	\$ 0	0.00	-\$ 562,817	0.00
<b>Proposed Technical Changes</b>				
Adjustments for Inflation and Debt Service Costs	-\$ 632,602	0.00	-\$ 627,603	0.00
Technical Adjustments	-\$ 94,063	0.00	-\$ 249,512	0.00
Transfer of Electronic Records Management Project	-\$ 69,525	0.00	-\$ 69,525	0.00
Align Budget for Personnel Costs	\$ 323,492	0.00	\$ 292,476	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 523,153	0.00	\$ 1,152,982	0.00
<b>Total Incremental Changes</b>	<b>\$ 2,821,131</b>	<b>5.00</b>	<b>-\$ 12,711,437</b>	<b>5.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 82,410,461</b>	<b>198.25</b>	<b>\$ 66,877,893</b>	<b>198.25</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Increase for Maintenance Costs - \$256,103**

This baseline item adjusts the budget to cover increased maintenance costs for the public safety radio system and other equipment.

#### **Adjustment for Wireless Charges - \$364,693**

This item provides DoIT appropriation to pay for the increase in wireless bills directly to the service vendor. The increased costs are recovered from the affected departments through DoIT rates.

#### **Citywide Adjustments for Standard Cost Changes - (\$1,783,334)**

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." This also includes adjustments to DoIT's Capital Improvement Program (CIP) budget. DoIT runs their CIP through their operating budget and these adjustments reflect aligning funding from the 2014-2019 Adopted CIP with the 2015-2020 Proposed CIP. The majority of the CIP change is reduced funding for the Next Generation Data Center project, set for completion in 2015.

#### **Adjustment for One-time Adds or Reductions - \$661,597**

This item includes budget reductions in the 2015-16 Biennium for one-time salaries, equipment or expenses added in the 2014 Adopted Budget. It also includes one-time budget reductions taken in 2014.

#### **Technical Adjustments - \$9,507**

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other

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technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

## Proposed Changes

### **Next Generation Data Center - \$1,092,641/2.00 FTE**

In 2013, the City funded a project to replace and consolidate the City's existing data centers and server rooms. In 2015, the project will begin migrating the IT infrastructure and applications to the new location. This item provides funding for the project to support this work and funding for City departments to complete their portion of the move with temporary staffing. Fund balance will be used to fund this one-time expense.

Additional full-time staffing is also necessary for DoIT to manage the new data center and sustain an increased level of service and larger customer base than currently exists. These ongoing costs will be part of the cost allocation for the new data center.

### **Information Security Changes - \$1,248,295/2.00 FTE**

DoIT is implementing many changes to improve the security of the City's networks in 2015-2016 to comply with new higher level Payment Card Industry Data Security Standards due to the City's increased number of credit card transactions. These changes include:

- Adding staff to DoIT's Information Technology Security Office to implement the new security standards;
- Upgrading and enhancing existing various IT security systems; and
- Purchasing new specialized preventative and detective cybersecurity devices to improve security.

### **Public Safety Radio System - \$276,853/1.00 FTE**

The City is a joint owner of the 800 MHz Public Safety Radio System used by the Seattle Police and Fire Departments for communication in emergencies. In 2013, the Regional Communication Board that collectively oversees the system, voted in favor of replacing the outdated system starting in 2015. The King County Executive intends to propose a regionwide measure funding the replacement of the entire system and related radios to be placed on a ballot. This item provides \$182,000 for a term-limited project manager for the City's portion of this project and will not be staffed nor funded if the project does not move forward.

The radios used by the Police and Fire Departments for communications in emergencies are due to be replaced in 2019. As the regional project is planning to fund the replacement of these radios, the City is reducing the amount of reserves set aside annually for this purpose. In addition, this item funds \$90,000 for the replacement of test equipment at the end of its lifecycle to keep the City's portion of the existing system maintained until it is replaced.

### **Increase Diversity Programming - \$78,000**

This item provides funding to increase the diversity of programming on the Seattle Channel and the public access channel to reflect the communities in Seattle. DoIT will work with the Office of Immigrant and Refugee Affairs and the Seattle Office of Civil Rights to develop specific activities.

### **Upgrade Backup Alerting System for Seattle Fire Department - \$88,700**

The Seattle Fire Department's back-up system for alerting stations to emergencies is out of date and needs to be replaced. The main 9-1-1 alerting system is wired to each station and is fully operational, but in cases where the network is down the back-up system is used to alert the fire stations from the Fire Alarm Center. A new system

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will ensure the critical alternative communication structure is in place for the 9-1-1 system.

## **Increase Funding for Public Access Channel - \$61,704**

This item provides a \$36,000 increase in the annual contract with the Seattle Community Colleges District (SCCtv) to manage the Seattle Public Access Channel due to inflation. Also, there is \$25,000 in one-time funding to replace aging equipment and support the upgrade to high-definition television.

## **Upgrade Project Portfolio Management System - \$91,276**

This proposal replaces DoIT's software system to track and manage the City's current IT projects that the Chief Technology Officer is required to monitor. The current software is out of date and no longer supported by the vendor. The new system is easier to use and should reduce training time and facilitate more frequent updates to project information

## **Complete Office 365 Implementation - \$200,000**

This item funds the final implementation stages of the City's transition to Microsoft Office 365 for completion in 2016. Office 365 will provide both local and cloud licensing for key office products including email, calendaring, Office, Lync and Sharepoint. As part of this work, DoIT will replace the City's aging email infrastructure with Microsoft Exchange Online, a cloud-based email service that will reduce costs by reducing the need for on premise infrastructure while increasing security and service availability

## **Upgrade Reporting System - \$146,974**

A data reporting system currently in use by DoIT for customer service reports is at the end of its useful life. This funding provides temporary staffing to transition the data into a different reporting system. It is more efficient for DoIT convert the data for reporting into an existing licensed system than to invest in upgrading the other outdated system.

## **Reduce Funding for Coordination of Senior Peer Computer Training - (\$22,333)**

In 2011, funding from the Cable Franchise Fund was directed to fund a half-time position in the Human Services Department (HSD) to coordinate senior peer computer training for a limited time. This item reduces that funding by half and HSD will use existing resources in 2015-2016 to continue to fund this half-time position.

## **Install IT Testing Tools**

This item provides funding in 2016 (\$310,000) to implement a new suite of technology testing tools which will allow the City to more efficiently mitigate risks from rapid technology changes that are driven by IT service providers. Routine upgrades to operating systems will occur more frequently as the City moves toward increased use of cloud computing. Previously, the City controlled the upgrade timelines and the impacts could be managed manually. These automated IT testing tools will allow rapid and efficient management of the upgrade impacts to other systems.

## **Delay Interactive Voice Response Upgrade Project**

The software upgrade for the City's Interactive Voice Response project planned for 2016 will be delayed until 2017. The current system continues to function well with planned routine maintenance and does not need to be upgraded at this time.

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## Proposed Technical Changes

### **Adjustments for Inflation and Debt Service Costs - (\$632,602)**

This item adjusts DoIT's budget due to double counting of inflation factors during the baseline development and reduction of debt service payments for 2015 and 2016.

### **Technical Adjustments - (\$94,063)**

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

### **Transfer of Electronic Records Management Project - (\$69,525)**

This item reflects the transfer of the debt service for the Electronic Records Management Project to the Finance and Administrative Services Department (FAS). This project was originally in the DoIT CIP, but has been managed by FAS and will replace the current email archive system that is no longer supported by the vendor.

### **Align Budget for Personnel Costs - \$323,492**

This item aligns DoIT's budget for salaries and other personnel services to match what is actually spent and where in the organization the expenses are occurring.

### **Final Citywide Adjustments for Standard Cost Changes - \$523,153**

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."

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## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Finance and Administration Budget Control</b>					
Finance and Administration		2,607,984	2,724,395	3,793,632	3,403,302
General and Administration		5,349,477	28,047,250	28,679,940	12,961,346
<b>Total</b>	<b>D1100</b>	<b>7,957,461</b>	<b>30,771,645</b>	<b>32,473,572</b>	<b>16,364,648</b>
<b>Office of Electronic Communications Budget Control</b>					
Citywide Web Team		2,019,504	2,279,791	2,156,449	2,170,692
Community Technology		1,285,646	1,344,485	1,353,971	1,366,670
Office of Cable Communications		648,727	729,693	781,488	762,195
Seattle Channel		3,108,019	3,269,938	3,434,041	3,449,325
<b>Total</b>	<b>D4400</b>	<b>7,061,896</b>	<b>7,623,907</b>	<b>7,725,949</b>	<b>7,748,882</b>
<b>Technology Infrastructure Budget Control</b>					
Communications Shop		2,168,040	1,893,256	1,809,549	1,831,265
Data Network Services		3,702,468	4,027,052	4,176,486	4,130,951
Enterprise Computing Services		7,474,825	8,469,845	8,055,838	7,723,804
Messaging, Collaboration and Directory Services		2,602,865	3,566,472	2,847,715	2,894,519
Radio Network		4,120,510	2,602,167	1,528,751	1,378,226
Service Desk		1,262,384	1,209,240	1,477,426	2,249,134
Technical Support Services		1,983,142	2,032,829	2,239,556	2,564,229
Technology Engineering and Project Management		2,963,623	4,881,909	5,216,198	5,407,704
Technology Infrastructure Grants		781,745	0	0	0
Telephone Services		9,113,125	8,747,424	9,769,775	9,399,083
Warehouse		943,504	1,273,481	1,258,020	1,282,182
<b>Total</b>	<b>D3300</b>	<b>37,116,232</b>	<b>38,703,675</b>	<b>38,379,314</b>	<b>38,861,097</b>
<b>Technology Leadership and Governance Budget Control</b>					
Citywide Technology Leadership and Governance		2,010,283	1,852,633	2,075,900	2,092,098
Information Security Office		0	637,472	1,755,726	1,811,168
<b>Total</b>	<b>D2200</b>	<b>2,010,283</b>	<b>2,490,105</b>	<b>3,831,626</b>	<b>3,903,266</b>
<b>Department Total</b>		<b>54,145,873</b>	<b>79,589,332</b>	<b>82,410,461</b>	<b>66,877,893</b>
<b>Department Full-time Equivalent Total*</b>		<b>192.25</b>	<b>193.25</b>	<b>198.25</b>	<b>198.25</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.*

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## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
542810	Cable Fund Allocation	8,446,884	8,709,785	8,199,394	8,227,829
	<b>Total Cable Fund</b>	<b>8,446,884</b>	<b>8,709,785</b>	<b>8,199,394</b>	<b>8,227,829</b>
541490	Technology Allocation (GF Depts)	10,787,904	12,378,548	13,690,757	14,321,545
541710	Rates (GF Depts)	128,388	0	0	0
541810	Rates (GF Depts)	184,494	142,834	1,416,233	1,506,260
542810	Rates (GF Depts)	3,204,818	2,755,173	2,099,559	2,126,435
542810	Special Project Billings (GF Depts)	127,372	0	0	0
542850	Rates (GF Depts)	1,127,268	1,084,762	991,349	1,011,701
562210	Rates (GF Depts)	103,591	72,512	73,983	75,439
	<b>Total City Agency - GF</b>	<b>15,663,835</b>	<b>16,433,829</b>	<b>18,271,882</b>	<b>19,041,380</b>
541490	Technology Allocation	16,552,920	17,617,045	19,777,289	24,422,495
541710	Rates	51,389	0	0	0
541810	Rates	131,901	133,407	1,097,053	1,182,581
542810	Rates	1,397,066	1,439,471	970,164	982,349
542810	Special Project Billings	354,689	0	0	0
542850	Rates	110,830	204,345	184,768	188,561
562210	Rates	42,108	56,952	64,956	66,234
	<b>Total City Agency - Non-GF</b>	<b>18,640,903</b>	<b>19,451,221</b>	<b>22,094,230</b>	<b>26,842,221</b>
441710	Rates	2,189	0	0	0
442810	Rates	183,579	147,736	184,647	186,395
442810	Special Project Billings	910,256	0	0	0
442850	Rates	248,982	206,853	38,193	38,977
462210	Rates	131,697	100,603	160,594	161,850
469990	Other Miscellaneous Revenues	31,108	0	0	0
	<b>Total External Revenues</b>	<b>1,507,811</b>	<b>455,193</b>	<b>383,434</b>	<b>387,221</b>
461110	Interest Earnings	-59,241	0	0	0
	<b>Total Finance - External</b>	<b>-59,241</b>	<b>0</b>	<b>0</b>	<b>0</b>
587001	Rates (pure GF)	47,919	168	188	190
587001	Technology Allocation (pure GF)	4,609,008	3,974,770	4,464,301	6,498,654
	<b>Total General Subfund Support</b>	<b>4,656,927</b>	<b>3,974,938</b>	<b>4,464,489</b>	<b>6,498,844</b>
433010	Federal Grants - Indirect	781,745	0	0	0
439090	Private Contributions & Donations	0	0	0	0
	<b>Total Grants</b>	<b>781,745</b>	<b>0</b>	<b>0</b>	<b>0</b>
569990	Long-Term General Obligation (LTGO) Bonds - Capital Assets Replacement	0	3,170,096	3,675,000	0
569990	Long-Term General Obligation	0	3,000,000	0	0

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	(LTGO) Bonds - Electronic Records Management System Planning				
569990	Long-Term General Obligation (LTGO) Bonds - Next Generation Data Center	2,623,785	26,200,000	7,287,000	0
	<b>Total LTGO Bonds</b>	<b>2,623,785</b>	<b>32,370,096</b>	<b>10,962,000</b>	<b>0</b>
569990	Operating Fund Rebate	0	-2,615,164	0	0
	<b>Total Operating Fund Rebate</b>	<b>0</b>	<b>-2,615,164</b>	<b>0</b>	<b>0</b>
469400	Radio Frequency Settlement	5,200	0	0	0
	<b>Total Radio Frequency Settlement</b>	<b>5,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
542810	Special Project Billings	807,389	5,410,871	5,819,790	6,355,482
	<b>Total Special Project Billings</b>	<b>807,389</b>	<b>5,410,871</b>	<b>5,819,790</b>	<b>6,355,482</b>
	<b>Total Revenues</b>	<b>53,075,238</b>	<b>84,190,769</b>	<b>70,195,219</b>	<b>67,352,978</b>
379100	Use of (Contributions to) Fund Balance	1,070,635	-4,601,437	12,215,243	-475,085
	<b>Total Use of (Contributions to) Fund Balance</b>	<b>1,070,635</b>	<b>-4,601,437</b>	<b>12,215,243</b>	<b>-475,085</b>
	<b>Total Resources</b>	<b>54,145,873</b>	<b>79,589,332</b>	<b>82,410,462</b>	<b>66,877,893</b>



# Department of Information Technology

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

### Finance and Administration Budget Control Level

The purpose of the Finance and Administration Budget Control Level is to provide human resources, contracting, finance, budget, and accounting services (planning, control, analysis, and consulting) to the Department, and to manage funding associated with Citywide initiatives.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Finance and Administration	2,607,984	2,724,395	3,793,632	3,403,302
General and Administration	5,349,477	28,047,250	28,679,940	12,961,346
<b>Total</b>	<b>7,957,461</b>	<b>30,771,645</b>	<b>32,473,572</b>	<b>16,364,648</b>
Full-time Equivalents Total*	21.00	21.00	25.00	25.00

\* 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.

**The following information summarizes the programs in Finance and Administration Budget Control Level:**

### **Finance and Administration Program**

The purpose of the Finance and Administration Program is to provide human resources, contracting, finance, budget, and accounting services (planning, control, analysis, and consulting) to the Department.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Finance and Administration	2,607,984	2,724,395	3,793,632	3,403,302
Full-time Equivalents Total	21.00	21.00	25.00	25.00

### **General and Administration Program**

The purpose of the General and Administration Program is to provide general administrative services and supplies to the Department's internal programs.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
General and Administration	5,349,477	28,047,250	28,679,940	12,961,346

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## Office of Electronic Communications Budget Control Level

The purpose of the Office of Electronic Communications Budget Control Level is to operate the Seattle Channel, Cable Office, Web sites, and related programs so that technology delivers services and information to residents, businesses and visitors.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Citywide Web Team	2,019,504	2,279,791	2,156,449	2,170,692
Community Technology	1,285,646	1,344,485	1,353,971	1,366,670
Office of Cable Communications	648,727	729,693	781,488	762,195
Seattle Channel	3,108,019	3,269,938	3,434,041	3,449,325
<b>Total</b>	<b>7,061,896</b>	<b>7,623,907</b>	<b>7,725,949</b>	<b>7,748,882</b>
Full-time Equivalents Total*	35.00	36.00	35.00	35.00

\* 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.

**The following information summarizes the programs in Office of Electronic Communications Budget Control Level:**

### **Citywide Web Team Program**

The purpose of the Citywide Web Team Program is to provide leadership in using Web technology and a Web presence for residents, businesses, visitors, and employees so that they have 24-hour access to relevant information and City services.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Citywide Web Team	2,019,504	2,279,791	2,156,449	2,170,692
Full-time Equivalents Total	12.75	13.75	12.75	12.75

### **Community Technology Program**

The purpose of the Community Technology Program is to provide leadership, education, and funding so that all residents have access to computer technology and online information.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Community Technology	1,285,646	1,344,485	1,353,971	1,366,670
Full-time Equivalents Total	4.25	4.25	4.25	4.25

### **Office of Cable Communications Program**

The purpose of the Office of Cable Communications Program is to negotiate with and regulate private cable communications providers so that residents receive high-quality and reasonably priced services.

	2013	2014	2015	2016
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Office of Cable Communications	648,727	729,693	781,488	762,195
Full-time Equivalents Total	2.75	2.75	2.75	2.75

# Department of Information Technology

## Seattle Channel Program

The purpose of the Seattle Channel Program is to inform and engage residents in Seattle's governmental, civic, and cultural affairs by using television, the Web, and other media in compelling ways.

<b>Expenditures/FTE</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Seattle Channel	3,108,019	3,269,938	3,434,041	3,449,325
Full-time Equivalents Total	15.25	15.25	15.25	15.25

### **Technology Infrastructure Budget Control Level**

The purpose of the Technology Infrastructure Budget Control Level is to build and operate the City's corporate communications and computing assets so that the City can manage information more effectively, deliver services more efficiently, and make better informed decisions.

<b>Program Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Communications Shop	2,168,040	1,893,256	1,809,549	1,831,265
Data Network Services	3,702,468	4,027,052	4,176,486	4,130,951
Enterprise Computing Services	7,474,825	8,469,845	8,055,838	7,723,804
Messaging, Collaboration and Directory Services	2,602,865	3,566,472	2,847,715	2,894,519
Radio Network	4,120,510	2,602,167	1,528,751	1,378,226
Service Desk	1,262,384	1,209,240	1,477,426	2,249,134
Technical Support Services	1,983,142	2,032,829	2,239,556	2,564,229
Technology Engineering and Project Management	2,963,623	4,881,909	5,216,198	5,407,704
Technology Infrastructure Grants	781,745	0	0	0
Telephone Services	9,113,125	8,747,424	9,769,775	9,399,083
Warehouse	943,504	1,273,481	1,258,020	1,282,182
<b>Total</b>	<b>37,116,232</b>	<b>38,703,675</b>	<b>38,379,314</b>	<b>38,861,097</b>
Full-time Equivalents Total*	123.50	122.50	122.50	122.50

\* 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.

# Department of Information Technology

*The following information summarizes the programs in Technology Infrastructure Budget Control Level:*

## Communications Shop Program

The purpose of the Communications Shop Program is to install, maintain, and repair the dispatch radio infrastructure and mobile and portable radios for City departments and other regional agencies for common, cost-effective communications.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Communications Shop	2,168,040	1,893,256	1,809,549	1,831,265
Full-time Equivalents Total	11.20	11.40	10.50	10.50

## Data Network Services Program

The purpose of the Data Network Services Program is to provide data communications infrastructure and related services to City employees so that they may send and receive electronic data in a cost-effective manner and residents may electronically communicate with City staff and access City services.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Data Network Services	3,702,468	4,027,052	4,176,486	4,130,951
Full-time Equivalents Total	14.75	15.00	14.95	14.95

## Enterprise Computing Services Program

The purpose of the Enterprise Computing Services Program is to provide a reliable production computing environment that allows departments to effectively operate their technology applications, operating systems, and servers.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Enterprise Computing Services	7,474,825	8,469,845	8,055,838	7,723,804
Full-time Equivalents Total	24.25	24.25	22.75	22.75

## Messaging, Collaboration and Directory Services Program

The purpose of the Messaging, Collaboration and Directory Services Program is to provide, operate, and maintain an infrastructure for e-mail, calendar, directory, and related services to City employees and the general public so that they can communicate and obtain City services.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Messaging, Collaboration and Directory Services	2,602,865	3,566,472	2,847,715	2,894,519
Full-time Equivalents Total	12.25	12.25	12.25	12.25

## Radio Network Program

The purpose of the Radio Network Program is to provide dispatch radio communications and related services to City departments and other regional agencies so that they have a highly available means for mobile communications.

# Department of Information Technology

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Radio Network	4,120,510	2,602,167	1,528,751	1,378,226
Full-time Equivalents Total	1.00	0.00	0.85	0.85

## Service Desk Program

The purpose of the Service Desk Program is to provide an initial point of contact for technical support, problem analysis and resolution, and referral services for customers in non-utility departments.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Service Desk	1,262,384	1,209,240	1,477,426	2,249,134
Full-time Equivalents Total	9.75	9.25	9.25	9.25

## Technical Support Services Program

The purpose of the Technical Support Services Program is to provide, operate, and maintain computer services for City employees so that they have a reliable computing environment to conduct City business and to provide services to other government entities and the public.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Technical Support Services	1,983,142	2,032,829	2,239,556	2,564,229
Full-time Equivalents Total	14.25	13.75	15.25	15.25

## Technology Engineering and Project Management Program

The purpose of the Technology Engineering and Project Management Program is to engineer communications systems and networks, to manage large technology infrastructure projects for City departments, and to facilitate reliable and cost-effective communications and technology.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Technology Engineering and Project Management	2,963,623	4,881,909	5,216,198	5,407,704
Full-time Equivalents Total	6.00	6.00	7.00	7.00

## Technology Infrastructure Grants Program

The purpose of the Technology Infrastructure Grants Program is to display expenditures related to technology projects funded by City and non-City sources and where appropriations for such projects are often made outside of the budget book.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures</b>				
Technology Infrastructure Grants	781,745	0	0	0

## Telephone Services Program

The purpose of the Telephone Services Program is to provide, operate, and maintain a telecommunications infrastructure, and to provide related services to City employees so that they have a highly available means of communication.

# Department of Information Technology

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Telephone Services	9,113,125	8,747,424	9,769,775	9,399,083
Full-time Equivalents Total	27.05	27.60	26.70	26.70

## Warehouse Program

The purpose of the Warehouse Program is to acquire, store, and distribute telephone, computing, data communications, and radio components to the Department so that equipment is available when requested.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Warehouse	943,504	1,273,481	1,258,020	1,282,182
Full-time Equivalents Total	3.00	3.00	3.00	3.00

## Technology Leadership and Governance Budget Control Level

The purpose of the Technology Leadership and Governance Budget Control Level is provide strategic direction and coordination on technology for the City, including information security policy and management, development of common standards and architectures, development of a multi-year strategic IT plan, and IT project management and monitoring.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Citywide Technology Leadership and Governance	2,010,283	1,852,633	2,075,900	2,092,098
Information Security Office	0	637,472	1,755,726	1,811,168
<b>Total</b>	<b>2,010,283</b>	<b>2,490,105</b>	<b>3,831,626</b>	<b>3,903,266</b>
Full-time Equivalents Total*	12.75	13.75	15.75	15.75

\* 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 Technology Leadership and Governance Budget Control Level:**

### **Citywide Technology Leadership and Governance Program**

The purpose of the Citywide Technology Leadership and Governance Program is to establish strategic directions; identify key technology drivers; provide project management, oversight and quality assurance services; and provide information, research, and analysis to departments' business and technology managers.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Expenditures/FTE</b>				
Citywide Technology Leadership and Governance	2,010,283	1,852,633	2,075,900	2,092,098
Full-time Equivalents Total	12.75	11.75	11.75	11.75

### **Information Security Office Program**

# Department of Information Technology

The purpose of the Information Security Office is to manage the Information Security program for the City including the creation and enforcement of policy, threat and vulnerability management, monitoring, and response, and regulatory compliance.

Expenditures/FTE	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Information Security Office	0	637,472	1,755,726	1,811,168
Full-time Equivalent Total	0.00	2.00	4.00	4.00

## Information Technology Fund Table

### Information Technology Fund (50410)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>45,874,959</b>	<b>18,984,626</b>	<b>24,625,302</b>	<b>25,390,812</b>	<b>13,175,570</b>
Accounting and Technical Adjustments	-20,179,022	0	0	0	0
Plus: Actual and Estimated Revenues	53,075,238	84,190,769	85,547,075	70,195,219	67,352,978
Less: Actual and Budgeted Expenditures	54,145,873	79,589,332	84,781,566	82,410,461	66,877,893
<b>Ending Fund Balance</b>	<b>24,625,302</b>	<b>23,586,063</b>	<b>25,390,812</b>	<b>13,175,570</b>	<b>13,650,654</b>
Reserves Against Fund Balance	17,589,878	22,972,632	20,992,899	12,595,649	13,036,516
<b>Total Reserves</b>	<b>17,589,878</b>	<b>22,972,632</b>	<b>20,992,899</b>	<b>12,595,649</b>	<b>13,036,516</b>
<b>Ending Unreserved Fund Balance</b>	<b>7,035,424</b>	<b>613,431</b>	<b>4,397,913</b>	<b>579,921</b>	<b>614,138</b>

# Department of Information Technology

## Capital Improvement Program Highlights

The Department of Information Technology (DoIT) builds, manages, and maintains City government information technology infrastructure including radio, data, communications, and computer networks. DoIT also manages the Seattle Channel, the City's central data center, and the development of computer application projects on behalf of the City. The central data center houses most of the City's computer servers and computing architecture. DoIT's Capital Improvement Program (CIP) provides new technology investments and also upgrades, maintains and improves to the City's existing technology networks and systems.

The Next Generation Data Center project work continues in 2015 with a build out of the new facilities and relocation of the City IT systems into these facilities. As part of the process, an interdepartmental team is developing principles and governance rules for how departments will share network services, storage, management services and physical space in the new data center. The project budget includes resources for departments requiring additional staffing or backfill to complete their portion of the project. DoIT expects to complete this project in 2015 which will result in a new more resilient and modern data center environment for the City.

The DoIT CIP includes various systems upgrades in the IT Security Project and enhancements to meet new security requirements due to the City's increased number of credit card transactions. In addition, the project started in 2014 to update software systems that track help desk tickets and changes to the network system continues in 2015. Both systems are outdated and are in need of upgrades. The Technology Management Tools project will replace both of these systems with a new integrated tool suite. Also in 2015, as part of the Computing Services Architecture program, DoIT will acquire a new suite of testing tools to allow City IT organizations to address rapid technology changes in a more effective manner.

Additional capital project work in 2015 includes:

- fiber optic cable link installation;
- planning, repair, replacement, and modification of software, hardware, and electronics in the City's data and communications infrastructure;
- equipment replacement and upgrades in the 800 MHz radio network program;
- computing services architecture environment software and hardware replacement and upgrades; and
- replacement of Seattle Channel equipment.

Additional information on DoIT's CIP can be found in the [2015-2020 Proposed CIP](#).



# Office of Intergovernmental Relations

Nick Harper, Director

(206) 684-0213

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

## Department Overview

The Office of Intergovernmental Relations (OIR) provides advice and information to, and on behalf of, City elected officials, City departments, and external customers. The primary goal of these efforts is to ensure the City's interests are advanced with international, tribal, federal, state, and regional entities to enable the City to better serve the community.

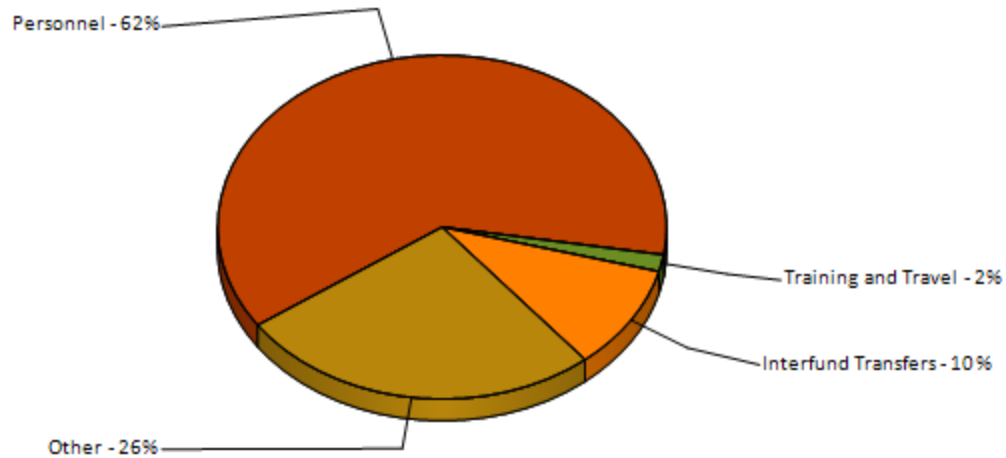
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$1,953,357	\$2,066,755	\$2,593,738	\$2,624,374
<b>Total Operations</b>	<b>\$1,953,357</b>	<b>\$2,066,755</b>	<b>\$2,593,738</b>	<b>\$2,624,374</b>
<b>Total Appropriations</b>	<b>\$1,953,357</b>	<b>\$2,066,755</b>	<b>\$2,593,738</b>	<b>\$2,624,374</b>
Full-time Equivalent Total*	10.50	10.50	11.50	11.50

*\* 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 Intergovernmental Relations

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

The Office of Intergovernmental Relations (OIR) is responsible for engaging with other jurisdictions and governmental entities in order to collaborate and advocate for outcomes that are in the interest of the City and region. Over 25 percent of OIR's budget funds the City's dues and fees associated with the City's membership and participation in regional, state, national, and international organizations. Given the difficult fiscal environment at all levels of government, it is important for the City to ensure external funding for critical services and programs is retained as residents and businesses in Seattle recover from impacts of the Great Recession.

OIR's 2015-2016 Proposed Budget increases the regional and state functions of the Office by expanding the responsibilities of two existing positions. In 2014, OIR began significantly expanding its regional portfolio to better carry out the City's regional policy priorities including transit policy, transportation infrastructure funding, and regional planning and collaboration. Similarly, OIR's state lobbyist position was expanded to include special project work to better support the Mayor and City Council. OIR's proposed budget sustains these newly expanded roles.

The proposed budget also includes the creation of a new function within OIR - international business development and investment. As Seattle continues to grow as a major international hub for investment and economic development, there is increasing interest in developing political, trade and business ties with international cities to expand the opportunities for both inbound investment and Seattle-based companies abroad. The proposed budget provides resources to develop an international economic agenda that will assess the existing state of international investment in Seattle, leverage new opportunities, capitalize on existing relationships and engage with partners in bolstering Seattle's reputation as a city for international business.

# Office of Intergovernmental Relations

## Incremental Budget Changes

### Office of Intergovernmental Relations

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 2,066,755</b>	<b>10.50</b>	<b>\$ 2,066,755</b>	<b>10.50</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 271,657	0.00	\$ 275,533	0.00
Technical Adjustment	\$ 10,489	0.00	\$ 10,489	0.00
<b>Proposed Changes</b>				
Enhance Regional and State Capacity	\$ 52,548	0.00	\$ 52,548	0.00
International Business Development	\$ 147,949	1.00	\$ 148,746	1.00
<b>Proposed Technical Changes</b>				
Citywide Training and Travel Reallocation	-\$ 1,229	0.00	-\$ 1,229	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 45,569	0.00	\$ 71,532	0.00
<b>Total Incremental Changes</b>	<b>\$ 526,983</b>	<b>1.00</b>	<b>\$ 557,619</b>	<b>1.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 2,593,738</b>	<b>11.50</b>	<b>\$ 2,624,374</b>	<b>11.50</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$271,657**

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. This adjustment also reflects movement of funding from Finance General to pay for costs allocated by Department of Information Technology and Finance & Administrative Services. These costs were previously paid directly by Finance General on the department's behalf.

#### **Technical Adjustment - \$10,489**

Technical adjustments made reflect departmental reorganization and employment costs.

# Office of Intergovernmental Relations

## Proposed Changes

### **Enhance Regional and State Capacity - \$52,548**

In 2014, OIR significantly expanded the responsibilities of two existing positions to enhance the City's regional and state presence to better carry out the Mayor and the Council's policy goals. This item increases the salaries for these enhanced positions in order to sustain changes that were implemented in 2014.

### **International Business Development - \$147,949/1.00 FTE**

This item adds 1.0 FTE strategic advisor who will begin to develop and implement the international priorities of the City's economic development plan. Working closely with the Mayor's Office of Policy and Innovation, the Office of Economic Development and local partnering entities, this position will develop, facilitate and track international business, innovation hubs, foreign direct investment and international funding for business ventures within the City of Seattle.

## Proposed Technical Changes

### **Citywide Training and Travel Reallocation - (\$1,229)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### **Final Citywide Adjustments for Standard Cost Changes - \$45,569**

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."

# Office of Intergovernmental Relations

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Intergovernmental Relations	X1G00	1,953,357	2,066,755	2,593,738	2,624,374
Budget Control Level					
<b>Department Total</b>		<b>1,953,357</b>	<b>2,066,755</b>	<b>2,593,738</b>	<b>2,624,374</b>

<b>Department Full-time Equivalents Total*</b>	<b>10.50</b>	<b>10.50</b>	<b>11.50</b>	<b>11.50</b>
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*\* 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

### Intergovernmental Relations Budget Control Level

The purpose of the Intergovernmental Relations Budget Control Level is to promote and protect the City's federal, state, regional, and international interests by providing strategic advice, representation, and advocacy to, and on behalf of, City elected officials on a variety of issues. These include: federal and state executive and legislative actions; issues and events relating to the City's international relations; and jurisdictional issues involving King County, suburban cities, and regional governmental organizations.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Intergovernmental Relations	1,953,357	2,066,755	2,593,738	2,624,374
<b>Total</b>	<b>1,953,357</b>	<b>2,066,755</b>	<b>2,593,738</b>	<b>2,624,374</b>
Full-time Equivalents Total*	10.50	10.50	11.50	11.50

*\* 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 Intergovernmental Relations

# Legislative Department

Tim Burgess, Council President

(206) 684-8888 TTY: (206) 233-0025

## Department Overview

The Legislative Department includes the Seattle City Council, the City's representative electoral body composed of nine at-large, nonpartisan, elected councilmembers. Starting in 2016, the Council will be composed of two at-large members and seven members elected by geographic districts. In addition to the City Council, the Legislative Department has two other primary programs: the Central Staff and the Office of the City Clerk. Each program supports some aspect of the representative role of the City Council, and works with citizens and City departments to develop effective and responsive public policy.

The City Council establishes City laws, approves the City's annual operating and capital improvement budgets, provides oversight to the City's Executive departments, and creates policy for the City. Each councilmember has a staff of legislative assistants who help accomplish this work and who interact with and conduct outreach to the community.

Central Staff provides policy and budget analysis for councilmembers and their staffs as well as finance, budget, accounting, payroll and consultant contracting services to the Legislative Department, the Office of City Auditor and the Office of Professional Accountability Review Board.

The Office of the City Clerk supports and facilitates the City's legislative process; maintains and makes publicly accessible the Council's work product; coordinates public records disclosure requests; oversees and facilitates Citywide compliance with records retention laws; preserves and provides access to the City's official and historical records; maintains the City's Boards and Commissions registry; and provides information technology and operational support to the Legislative Department, Office of City Auditor and Office of Professional Accountability Review Board.

Communications and Human Resources teams are also a part of the Legislative Department. Communications staff assists councilmembers and the Council as a whole in communicating values, goals and issues to the public by providing marketing and public relations services, including website and social media management, strategic media relations and public affairs work. Human Resources staff provides services including employee relations, recruitment, organizational development and training.

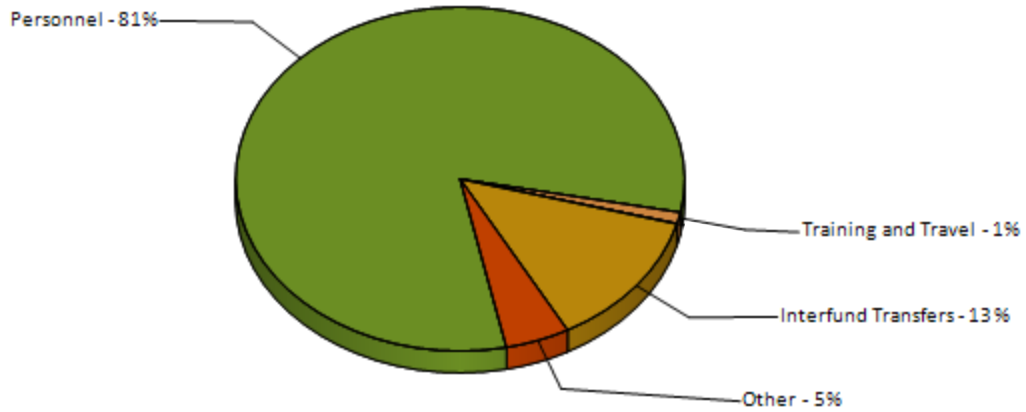
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$11,869,962	\$12,926,146	\$14,069,242	\$14,181,503
<b>Total Operations</b>	<b>\$11,869,962</b>	<b>\$12,926,146</b>	<b>\$14,069,242</b>	<b>\$14,181,503</b>
<b>Total Appropriations</b>	<b>\$11,869,962</b>	<b>\$12,926,146</b>	<b>\$14,069,242</b>	<b>\$14,181,503</b>
Full-time Equivalent Total*	86.50	87.50	88.50	88.50

\* 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.

# Legislative Department

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

The 2015-2016 Proposed Budget maintains support to the City Council and preserves the services provided by the City Council to residents and City departments.

### Incremental Budget Changes

#### Legislative Department

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 12,926,146</b>	<b>87.50</b>	<b>\$ 12,926,146</b>	<b>87.50</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 214,017	0.00	\$ 242,861	0.00
Salary Changes and Position Reclassifications	\$ 300,397	-1.00	\$ 300,397	-1.00
Add Personnel Specialist Position	\$ 106,598	1.00	\$ 106,598	1.00
Remove One-Time Funding	-\$ 145,000	0.00	-\$ 145,000	0.00



# Legislative Department

## Proposed Changes

Implement Recommendations of Compensation Study	\$ 304,000	0.00	\$ 304,000	0.00
Add Senior Finance Analyst Position	\$ 111,697	1.00	\$ 111,697	1.00
Increase Professional Development Budget for Central Staff	\$ 21,000	0.00	\$ 21,000	0.00
Add Funds for Software Licensing Costs	\$ 29,000	0.00	\$ 29,000	0.00

## Proposed Technical Changes

Citywide Training and Travel Reallocation	-\$ 7,374	0.00	-\$ 7,374	0.00
Technical Adjustments	-\$ 31,274	0.00	-\$ 27,832	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 240,035	0.00	\$ 320,010	0.00

<b>Total Incremental Changes</b>	<b>\$ 1,143,096</b>	<b>1.00</b>	<b>\$ 1,255,357</b>	<b>1.00</b>
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<b>2015 - 2016 Proposed Budget</b>	<b>\$ 14,069,242</b>	<b>88.50</b>	<b>\$ 14,181,503</b>	<b>88.50</b>
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## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$214,017**

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.

#### **Salary Changes and Position Reclassifications - \$300,397/(1.00) FTE**

This change contains several components based on the Human Resources Department's studies of several job classifications and their work in the Legislative Department. A 2014 compensation study compared the salaries of Central Staff legislative analysts to those who perform the same body of work for elected officials in other cities and found that the City analysts were paid less. As a result, the proposed budget includes \$188,094 to bring salaries into line with those in other jurisdictions. In addition, the Human Resources Department reclassified four positions as a result of job studies. An administrative staff analyst position and a legislative information supervisor position were both reclassified to executive assistant, senior, and two council clerk positions were reclassified to executive assistant for a total add of \$112,303.

This change also removes 1.0 FTE position authority for an unfilled office/maintenance aide position.

#### **Add Personnel Specialist Position - \$106,598/1.00 FTE**

This change increases the Legislative Department budget and adds a 1.0 FTE personnel specialist.

# Legislative Department

## **Remove One-Time Funding - (\$145,000)**

This item includes budget reductions for two one-time expenses that were added in the 2014 Adopted Budget. \$100,000 funded a consultant study of the City's options with respect to developing a parental-leave policy and \$45,000 funded the purchase of a software system to manage the process of legislation.

## **Proposed Changes**

### **Implement Recommendations of Compensation Study - \$304,000**

This item provides funding to increase pay for Councilmembers' legislative assistants, based on a compensation study conducted by the Human Resources Department which found that they were underpaid.

### **Add Senior Finance Analyst Position - \$111,697/1.00 FTE**

This change adds a senior finance analyst, responsive to the current staff's workload issues. The position will also lead an effort to update and streamline existing systems and processes.

### **Increase Professional Development Budget for Central Staff - \$21,000**

This change increases the professional development budget for Council Central Staff.

### **Add Funds for Software Licensing Costs - \$29,000**

This change funds an annual license (\$24,000) for Citywide use of Legistar. Legistar is workflow-management software that supports a government's legislative process from initial department proposals through Council action. In addition, \$5,000 will fund customized reports.

## **Proposed Technical Changes**

### **Citywide Training and Travel Reallocation - (\$7,374)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### **Technical Adjustments - (\$31,274)**

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

### **Final Citywide Adjustments for Standard Cost Changes - \$240,035**

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."

# Legislative Department

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>Legislative Department Budget Control</b>					
Central Staff		2,759,881	2,934,837	3,378,759	3,396,177
City Clerk		2,747,413	3,027,892	3,113,351	3,138,665
City Council		4,542,883	4,948,373	5,507,948	5,549,360
General Expense		1,819,786	2,015,044	2,069,184	2,097,301
<b>Total</b>	<b>G1100</b>	<b>11,869,962</b>	<b>12,926,146</b>	<b>14,069,242</b>	<b>14,181,503</b>
<b>Department Total</b>		<b>11,869,962</b>	<b>12,926,146</b>	<b>14,069,242</b>	<b>14,181,503</b>

**Department Full-time Equivalent Total\***                      **86.50**                      **87.50**                      **88.50**                      **88.50**

*\* 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

### Legislative Department Budget Control Level

The purpose of the Legislative Department Budget Control Level is to set policy, enact City laws, approve the City's budget, provide oversight of City departments, and support the mission of the department.

<b>Program Expenditures</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Central Staff	2,759,881	2,934,837	3,378,759	3,396,177
City Clerk	2,747,413	3,027,892	3,113,351	3,138,665
City Council	4,542,883	4,948,373	5,507,948	5,549,360
General Expense	1,819,786	2,015,044	2,069,184	2,097,301
<b>Total</b>	<b>11,869,962</b>	<b>12,926,146</b>	<b>14,069,242</b>	<b>14,181,503</b>
Full-time Equivalent Total*	86.50	87.50	88.50	88.50

*\* 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.*

# Legislative Department

*The following information summarizes the programs in Legislative Department Budget Control Level:*

## Central Staff Program

The purpose of the Central Staff Program is to support the City Council in arriving at sound public policy by providing technical and policy analysis on issues before the Council and to provide finance, budget, accounting, payroll and consultant contracting services to the Legislative Department, Office of City Auditor and Office of Professional Accountability Review Board.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Central Staff	2,759,881	2,934,837	3,378,759	3,396,177
Full-time Equivalents Total	20.00	20.00	21.00	21.00

## City Clerk Program

The purpose of the City Clerk Program is to support and facilitate the City's legislative process; maximize public access to the City Clerk's holdings and online records; preserve the City's official and historical records by establishing standards which promote compliance with the Public Records Acts; maintain the City's Boards & Commissions Registry; serve as the City's ex officio elections officer; oversee compliance with the Open Public Meetings Act; and provide information technology, human resources and operational support to the Legislative Department, Office of City Auditor and Office of Professional Accountability Review Board.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
City Clerk	2,747,413	3,027,892	3,113,351	3,138,665
Full-time Equivalents Total	27.50	28.50	26.50	26.50

## City Council Program

The purpose of the City Council Program is to set policy; review, consider and determine legislative action; approve the City's budget; and provide oversight of City departments. The goal of the City Council is to be an open and transparent, effective and accountable local government that is committed to the strength of our diversity and dedicated to the health of all of our neighborhoods. This program consists of the nine councilmembers, their Legislative Assistant staff and the Communications staff.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures/FTE</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
City Council	4,542,883	4,948,373	5,507,948	5,549,360
Full-time Equivalents Total	39.00	39.00	41.00	41.00

## General Expense Program

The purpose of the General Expense Program is to account for expenses necessary to operate the entire department, and that are not necessarily attributable to a specific program. These expenditures include workers' compensation and unemployment claims; information technology hardware and software costs; common area equipment, furniture and related expenses; and internal city cost allocations and charges, such as space rent, information technology, telephone services and common area building maintenance. It also includes Office of Professional Accountability Review Board expenses.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
General Expense	1,819,786	2,015,044	2,069,184	2,097,301

# Office of the Mayor

Edward B. Murray, Mayor

(206) 684-4000

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

## Department Overview

The Office of the Mayor works to provide honest, accessible leadership to residents, employees, and regional neighbors of the City of Seattle that is clear and responsible, and which creates an environment that encourages ideas, civic discourse, and inclusion for the City's entire diverse population.

In the municipality of Seattle, the Mayor governs the Executive Branch as its chief executive officer. More than 25 department directors and commission members are appointed by the Mayor, work directly for the Mayor, and have been delegated the day-to-day authority to administer their respective departments, offices, and commissions. The many legal roles and responsibilities of the Mayor, and those working directly for the Mayor, are prescribed in the City Charter, state statutes, and municipal ordinances. Elections for this nonpartisan office are held every four years.

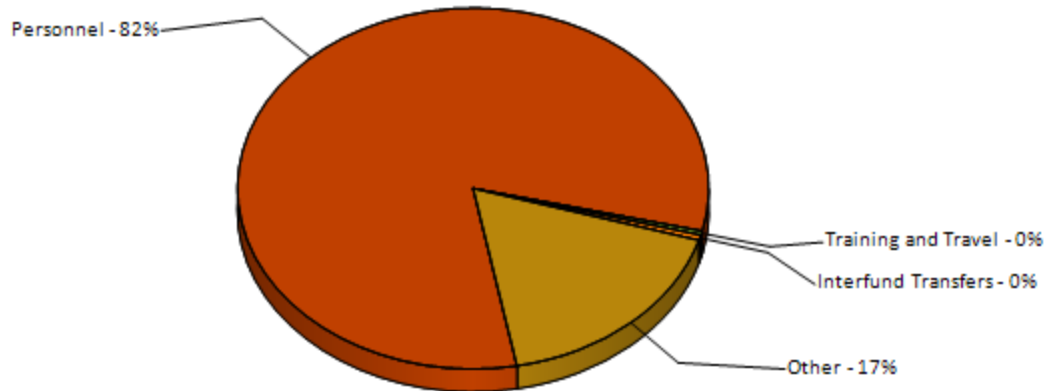
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$3,785,469	\$4,508,653	\$5,393,182	\$5,443,403
<b>Total Operations</b>	<b>\$3,785,469</b>	<b>\$4,508,653</b>	<b>\$5,393,182</b>	<b>\$5,443,403</b>
<b>Total Appropriations</b>	<b>\$3,785,469</b>	<b>\$4,508,653</b>	<b>\$5,393,182</b>	<b>\$5,443,403</b>
Full-time Equivalent Total*	28.50	28.50	34.50	34.50

*\* 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 the Mayor

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

The 2015-2016 Proposed Budget primarily reflects organizational and staffing changes for the Mayor's Office. After reviewing the structure of the Office and assessing the past outreach to both the residents of the City and City departments, the Mayor proposes to add six positions to more appropriately staff the internal and external work needed to help lead the City. In addition, the budget for professional services is increased to more closely represent the Office's role in coordinating citywide research and planning for priority projects and initiatives. Other changes in this budget include technical changes to reflect internal service cost and citywide inflationary increases.

### Incremental Budget Changes

#### Office of the Mayor

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 4,508,653</b>	<b>28.50</b>	<b>\$ 4,508,653</b>	<b>28.50</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 61,291	0.00	\$ 61,405	0.00

# Office of the Mayor

## Proposed Changes

Staffing Additions	\$ 690,505	6.00	\$ 690,505	6.00
Increase Professional Services Budget	\$ 50,000	0.00	\$ 50,000	0.00

## Proposed Technical Changes

Citywide Training and Travel Reallocation	-\$ 3,687	0.00	-\$ 3,687	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 86,420	0.00	\$ 136,527	0.00

<b>Total Incremental Changes</b>	<b>\$ 884,529</b>	<b>6.00</b>	<b>\$ 934,750</b>	<b>6.00</b>
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<b>2015 - 2016 Proposed Budget</b>	<b>\$ 5,393,182</b>	<b>34.50</b>	<b>\$ 5,443,403</b>	<b>34.50</b>
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## Descriptions of Incremental Budget Changes

### Baseline Changes

#### Citywide Adjustments for Standard Cost Changes - \$61,291

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.

### Proposed Changes

#### Staffing Additions - \$690,505/6.00 FTE

The Mayor's Office evaluated its staffing structure and realized that additional resources are needed to serve the City, both internally and externally. The additions include positions and funding for a chief of staff, an assistant deputy mayor, a public safety specialist, an outreach manager, and an administrative staff assistant. Also, position authority is added for a 1.0 FTE Executive 4 position that is for a deputy mayor position, which will be paid with existing budget authority.

#### Increase Professional Services Budget - \$50,000

This item increases the budget for the contracting and professional services budget. The current budget is insufficient for managing the actual costs for helping to manage various internal and community-oriented projects for the City.

# Office of the Mayor

## Proposed Technical Changes

### Citywide Training and Travel Reallocation - (\$3,687)

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

### Final Citywide Adjustments for Standard Cost Changes - \$86,420

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."

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Office of the Mayor Budget Control Level	X1A00	3,785,469	4,508,653	5,393,182	5,443,403
<b>Department Total</b>		<b>3,785,469</b>	<b>4,508,653</b>	<b>5,393,182</b>	<b>5,443,403</b>

<b>Department Full-time Equivalents Total*</b>	<b>28.50</b>	<b>28.50</b>	<b>34.50</b>	<b>34.50</b>
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\* 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

### Office of the Mayor Budget Control Level

The purpose of the Mayor's Office Budget Control Level is to provide honest, accessible leadership to residents, employees, and regional neighbors of the City of Seattle that is clear and responsible in an environment that encourages ideas, civic discourse, and inclusion for the entirety of the City's diverse population, creating an even better place to live, learn, work, and play.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Office of the Mayor	3,785,469	4,508,653	5,393,182	5,443,403
<b>Total</b>	<b>3,785,469</b>	<b>4,508,653</b>	<b>5,393,182</b>	<b>5,443,403</b>
Full-time Equivalents Total*	28.50	28.50	34.50	34.50

\* 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.



# Personnel Compensation Trust Subfunds

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Susan Coskey, Director

(206) 684-7923

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

## Department Overview

The Personnel Compensation Trust Funds are six subfunds of the General Fund, five of which are administered by the Seattle Department of Human Resources and one of which is administered by the Department of Finance and Administrative Services (FAS). These six subfunds serve as a means to manage certain Citywide contractual obligations on behalf of employees and City departments. The administering department collects funds from other City departments, which are then paid out to various insurance companies, service providers, and individuals.

### The following subfunds are administered by the Seattle Department of Human Resources:

- **Health Care Subfund:** Contains the revenues and expenses related to the City's medical, dental, and vision insurance programs; Flexible Spending Account program; Employee Assistance Program; and COBRA continuation coverage. The City is self-insured for both the Group Health and Aetna medical plans and one dental plan, and carries insurance for the remainder of the dental and vision plans.
- **Industrial Insurance Subfund:** Captures the revenues and expenditures associated with the City's Workers' Compensation and Safety programs. Since 1972, the City of Seattle has been a self-insured employer as authorized under state law. The Industrial Insurance Subfund receives payments from City departments to pay for these costs and related administrative expenses. Overall costs include fees levied by the Washington State Department of Labor and Industries, reinsurance premiums, and administrative costs to manage the program.
- **Unemployment Insurance Subfund:** Contains the revenues and expenditures associated with the City's unemployment benefit and administration costs. The City is a self-insured employer with respect to unemployment insurance.
- **Group Term Life Insurance Subfund:** Contains the revenues and expenses related to the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance plans.
- **Special Employment Subfund:** Contains the outside agency revenues and expenditures associated with the City's temporary, intern, and work study programs. Expenses related to employees hired by City departments through the Special Employment program are charged directly to the departments and do not pass through the Subfund.

### The following subfund is managed by FAS:

- **Transit Benefit Subfund:** Contains the revenues and expenditures associated with the City's transit subsidy program with King County Metro Transit.

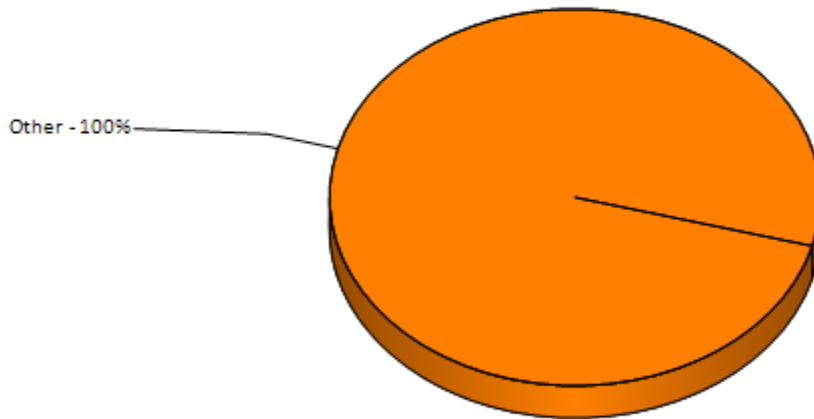
# Personnel Compensation Trust Subfunds

## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$192,061,511	\$216,167,103	\$227,331,130	\$240,087,490
<b>Total Operations</b>	<b>\$192,061,511</b>	<b>\$216,167,103</b>	<b>\$227,331,130</b>	<b>\$240,087,490</b>
<b>Total Appropriations</b>	<b>\$192,061,511</b>	<b>\$216,167,103</b>	<b>\$227,331,130</b>	<b>\$240,087,490</b>
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

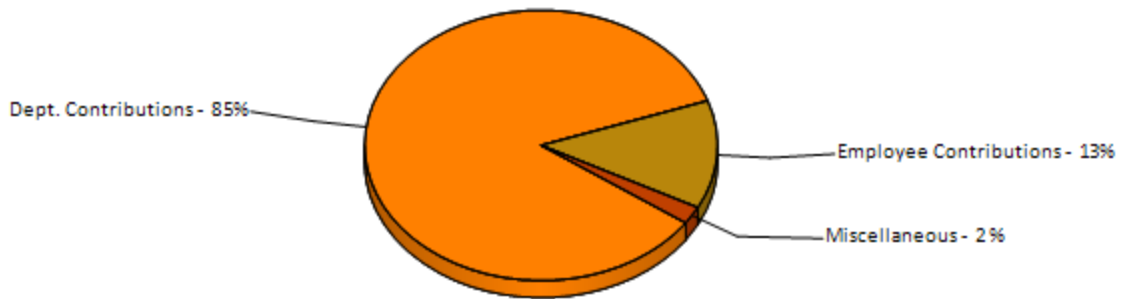
*\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.*

## 2015 Proposed Budget - Expenditure by Category



# Personnel Compensation Trust Subfunds

## 2015 Proposed Budget - Revenue by Category



## Budget Overview

The following provides a summary of each of the six individual subfunds of the General Fund that comprise the Personnel Compensation Trust Funds.

**Health Care Subfund:** Total City health care costs (medical, dental, vision) reached nearly \$165 million in 2013 and have traditionally grown faster than inflation and faster than the national economy.

### *Health Care Cost Trend Moderates*

Health care cost trends are moderating nationally, coming out of the recent recession and with the implementation of the Affordable Care Act, which expanded coverage to previously uninsured populations and enacted a suite of reimbursement reforms. The City of Seattle's self-insured plans for City employees are also seeing a general moderation in the rate of cost increase. The 2015 Aetna and Group Health medical plan rates are 4.6% and -1.3%, respectively, over 2014 rates, with a weighted average premium increase across all City plans of 3.0%. This is significantly lower than the 8% long-term health care trend assumption. These savings are largely due to lower-than-anticipated costs as well as administrative changes in managing the health care plan. Nationally, analysts expect health care costs to remain relatively contained for the near future.

The City has taken various steps to lower health care costs. In 2012, the City discontinued the purchase of stop-loss insurance to cover large claims, saving \$1 million in annual premium payments. Instead, the Forecast Variance Reserve (FVR) was created to cover large cost swings. The 2015-2016 Proposed Budget assumes the FVR ending fund balance will be \$8.7 million in 2015 and \$9.0 million in 2016. The City began self-insuring the Group Health medical plans in 2013, which saves the City nearly \$1.4 million in annual administrative expenses.

# Personnel Compensation Trust Subfunds

## *2015 Health Care Rate Components*

The following section summarizes the changes in individual medical, dental and vision rates in 2015 over 2014 as developed by the City's actuary. Departments are billed for by subgroup of employees based on bargaining agreements. The City's health care rate includes medical, dental, and vision coverage. These component rates combine to drive the total health care rate.

- **Medical:** For 2015, the City expects a 4.6% rate increase for the Aetna plans, and -1.3% for the Group Health plans relative to 2014.
- **Dental:** For 2015, the City anticipates a 0% rate increase for the Delta Dental of Washington plan and a 1.5% increase for the Dental Health Service plan relative to 2014.
- **Vision:** For 2015, the City forecasts a 0% rate increase for the Vision Service Plan relative to 2014.

## *2016 Health Care Rate Assumption*

The 2015-2016 Proposed Budget reflects a health care rate for 2016 that is 5.5% more than 2015's rate.

**Industrial Insurance Subfund:** The 2015-2016 Proposed Budget anticipates modest growth in the cost of the City's Industrial Insurance program. Growth in medical costs and time-loss costs are the main drivers of the costs for this program. Medical costs are expected to grow by 3.5% in 2015 and 2016 over expected claims during 2014, and time-loss costs are expected to grow by 5.5% in 2015 and 2016 over expected claims during 2014.

The available fund balance in the Industrial Insurance subfund will help offset the impact of the growth of claims costs. The 2015-2016 Proposed Budget draws down the fund balance by providing a partial Citywide subsidy to departments of \$400,000 in 2015 and assumes no subsidy in 2016.

**Unemployment Subfund:** Unemployment costs increased significantly during the Great Recession, from approximately \$1 million in 2008 to a peak of \$3 million in 2010. Costs have gradually returned to normal levels, with \$1.3 million in 2013, but they are expected to increase to \$1.8 million in 2014 resulting from larger than expected layoffs, due in part to one-time layoffs related to change in Mayoral administration. However, the 2015-2016 Proposed Budget estimates costs will decrease to levels of \$1.3 million in 2015 and \$1.0 million in 2016 with continued improvement in economic conditions.

**Group Term Life Subfund:** The 2015-2016 Proposed Budget does not anticipate any substantive changes for the Group Term Life Subfund relative to 2014. The Subfund expenses related to providing Group Term Life and Long Term Disability optional benefits are projected to remain flat in 2015 over 2014, and increase by 2.8% in 2016. These expenses within the Subfund are fully supported by employee and department contributions.

**Special Employment Subfund:** The 2015-2016 Proposed Budget decreases the level of the pass-through expense and revenue levels from \$200,000 in 2014 to \$100,000 in 2015 and 2016 to better reflect actual experience.

**Transit Benefit Subfund:** In 2013, the City expanded the transit benefit with King County Metro through its ORCA Passport program. This replaced monthly passes and E-purse products and allows employees more flexibility for the Puget Sound transit systems. The change decreased costs to the City by \$2.2 million in 2014. The 2015 contract with King County is expected to increase by \$1.5 million above the 2014 Adopted Budget costs due to a rise in the number of City employees that use the new ORCA Passport program and a small increase in overall rates for Puget Sound transit systems. In 2016, the King County Metro is expected to raise rates by 25 cents per ride.

# Personnel Compensation Trust Subfunds

## Incremental Budget Changes

### Personnel Compensation Trust Subfunds

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 216,167,103</b>	<b>0.00</b>	<b>\$ 216,167,103</b>	<b>0.00</b>
<b>Health Care Changes</b>				
Increase in Health Care Expenses	\$ 9,789,381	0.00	\$ 21,572,963	0.00
<b>Unemployment Changes</b>				
Changes in Unemployment Claims	\$ 200,000	0.00	-\$ 25,000	0.00
<b>Industrial Insurance Changes</b>				
Claims Expenses	-\$ 403,777	0.00	\$ 11,058	0.00
Technical Adjustments - Industrial Insurance	\$ 123,000	0.00	\$ 212,030	0.00
<b>Group Term Life Changes</b>				
Technical Adjustments - GTL/LTD	\$ 34,512	0.00	\$ 161,289	0.00
<b>Special Employment Program Changes</b>				
Technical Adjustments - SEP	-\$ 100,000	0.00	-\$ 100,000	0.00
<b>Transit Benefit Changes</b>				
Transit Pass Increases	\$ 1,520,911	0.00	\$ 2,088,047	0.00
<b>Total Incremental Changes</b>	<b>\$ 11,164,027</b>	<b>0.00</b>	<b>\$ 23,920,387</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 227,331,130</b>	<b>0.00</b>	<b>\$ 240,087,490</b>	<b>0.00</b>

## Descriptions of Incremental Budget Changes

### Health Care Changes

#### **Increase in Health Care Expenses - \$9,789,381**

The 2015-2016 Proposed Budget reflects an increase of \$10.9 million, from \$185.7 million to \$196.5 million, over the total 2014 Adopted Budget for health care claims and premium expenses. This year over year increase of approximately 5.7% is due to the underlying growth in health costs, expenses, and enrollment. The growth is reflected in the 2016 estimated increase over 2015 of \$10.2 million.

# Personnel Compensation Trust Subfunds

## Unemployment Changes

### **Changes in Unemployment Claims - \$200,000**

The 2015-2016 Proposed Budget updates estimates based on recent claims experience. Overall, the total anticipated claims in 2015 are expected to increase by \$200,000 over the 2014 Adopted Budget, and then decrease in 2016 to a level that is \$25,000 below the 2014 Adopted Budget due to improvement in economic conditions.

## Industrial Insurance Changes

### **Claims Expenses - (\$403,777)**

This change reflects an increase in the projected growth in the industrial insurance claim experience, resulting in a budget increase in the 2015-2016 Proposed Budget, as compared to the 2014 Adopted Budget.

### **Technical Adjustments - Industrial Insurance - \$123,000**

This change reflects an increase in the anticipated expenses in the 2015-2016 Proposed Budget, as compared to the 2014 Adopted Budget. The main expenses cover payments to the Washington State Department of Labor and Industries for various professional services contracts included in this Subfund, including Second Injury Insurance Premiums. Additionally, this change includes an expense of \$135,000 in 2015 to replace the existing Industrial Insurance system to improve claims management.

## Group Term Life Changes

### **Technical Adjustments - GTL/LTD - \$34,512**

The 2015-2016 Proposed Budget reflects minor changes in the projections for the Long Term Disability premiums and the Group Term Life Insurance and Accidental Death and Dismemberment premiums compared to the 2014 Adopted Budget. Long Term Disability premiums are expected to decrease by \$350,448 in 2015, as compared to the 2014 Adopted Budget. Group Term Life premiums are expected to have an offsetting increase of \$384,960, as compared to the 2014 Adopted Budget.

## Special Employment Program Changes

### **Technical Adjustments - SEP - (\$100,000)**

The 2015-2016 Proposed Budget reflects a decrease in the anticipated level of expense activity associated with outside agencies accessing the City's temporary, intern and work study programs compared to the 2014 Adopted Budget.

# Personnel Compensation Trust Subfunds

## Transit Benefit Changes

### Transit Pass Increases - \$1,520,911

The anticipated costs for the OCRA Passport is expected to increase by \$1.5 million in 2015, as compared to the 2014 Adopted Budget. This increase is mainly due to an increase of City employees using the new ORCA Passport transit program which began in 2013, as compared to the old transit benefit program. The additional increase in 2016 reflects the future expected \$0.25 increase in King County Metro fares.

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Group Term Life Budget Control Level	NA000	5,801,963	6,304,320	6,338,832	6,465,609
Health Care Budget Control Level	NM000	164,689,317	185,613,293	195,402,674	207,186,256
Industrial Insurance Budget Control Level	NR500	15,697,416	19,811,000	19,530,223	20,034,088
Special Employment Budget Control Level	NT000	35,235	200,000	100,000	100,000
Transit Benefit Budget Control Level	TRANSITB1	4,536,803	3,163,490	4,684,401	5,251,537
Unemployment Insurance Budget Control Level	NS000	1,300,777	1,075,000	1,275,000	1,050,000
<b>Department Total</b>		<b>192,061,511</b>	<b>216,167,103</b>	<b>227,331,130</b>	<b>240,087,490</b>
<b>Department Full-time Equivalents Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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.

# Personnel Compensation Trust Subfunds

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
569540	Group Term Life - Dept Contributions	734,055	859,800	884,400	902,088
569580	Health Care - Department Contributions	149,421,703	160,648,150	168,219,331	178,182,616
569550	Industrial Insurance - Dept Contributions	14,765,111	19,411,000	19,130,223	20,034,088
520670	Transit Benefit - Dept Contributions	4,536,803	3,163,490	4,684,401	5,251,537
569570	Unemployment - Department Contributions	641,575	298,827	1,495,973	1,050,000
	<b>Total Dept. Contributions</b>	<b>170,099,247</b>	<b>184,381,267</b>	<b>194,414,328</b>	<b>205,420,329</b>
469660	Group Term Life - Employee Contributions	5,068,933	5,444,520	5,454,432	5,563,521
569580	Health Care - Employee Contributions	22,210,110	23,098,833	24,249,800	25,593,871
	<b>Total Employee Contributions</b>	<b>27,279,043</b>	<b>28,543,353</b>	<b>29,704,232</b>	<b>31,157,392</b>
461110	Group Term Life - Other Funding	-877	10,000	10,000	10,000
569990	Health Care - Other Funding	1,513,155	2,994,474	4,730,855	4,993,499
441960	Special Employment Program - Outside Funding	38,048	200,000	100,000	100,000
	<b>Total Miscellaneous</b>	<b>1,550,326</b>	<b>3,204,474</b>	<b>4,840,855</b>	<b>5,103,499</b>
	<b>Total Revenues</b>	<b>198,928,616</b>	<b>216,129,094</b>	<b>228,959,415</b>	<b>241,681,220</b>
379100	Use of (Contribution to) Fund Balance - GTL	-148	-10,000	-10,000	-10,000
379100	Use of (Contribution to) Fund Balance - HC	-8,455,651	-1,128,164	-1,797,313	-1,583,730
379100	Use of (Contribution to) Fund Balance - Indus. Ins.	932,305	400,000	400,000	0
379100	Use of (Contribution to) Fund Balance	-2,813	0	0	0
379100	Use of (Contribution to) Fund Balance - Unemployment	659,202	776,173	-220,973	0
	<b>Total Use of Fund Balance</b>	<b>-6,867,105</b>	<b>38,009</b>	<b>-1,628,286</b>	<b>-1,593,730</b>
	<b>Total Resources</b>	<b>192,061,511</b>	<b>216,167,103</b>	<b>227,331,129</b>	<b>240,087,490</b>



# Personnel Compensation Trust Subfunds

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

### Group Term Life Budget Control Level

The purpose of the Group Term Life Budget Control Level is to provide appropriation authority for the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Group Term Life Program	5,801,963	6,304,320	6,338,832	6,465,609
<b>Total</b>	<b>5,801,963</b>	<b>6,304,320</b>	<b>6,338,832</b>	<b>6,465,609</b>

### Health Care Budget Control Level

The purpose of the Health Care Budget Control Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Health Care Program	164,689,317	185,613,293	195,402,674	207,186,256
<b>Total</b>	<b>164,689,317</b>	<b>185,613,293</b>	<b>195,402,674</b>	<b>207,186,256</b>

### Industrial Insurance Budget Control Level

The purpose of the Industrial Insurance Budget Control Level is to provide for medical, wage replacement, pension, and disability claims related to occupational injuries and illnesses, occupational medical monitoring, workplace safety programs, and related expenses.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Industrial Insurance Program	15,697,416	19,811,000	19,530,223	20,034,088
<b>Total</b>	<b>15,697,416</b>	<b>19,811,000</b>	<b>19,530,223</b>	<b>20,034,088</b>

### Special Employment Budget Control Level

The purpose of the Special Employment Budget Control Level is to capture the expenditures associated with outside agency use of the City's temporary, intern, and work study programs. Outside agencies reimburse the City for costs. Expenses related to employees hired by City departments through the Special Employment Program are charged directly to the departments.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Special Employment Program	35,235	200,000	100,000	100,000
<b>Total</b>	<b>35,235</b>	<b>200,000</b>	<b>100,000</b>	<b>100,000</b>

## Personnel Compensation Trust Subfunds

### Transit Benefit Budget Control Level

The purpose of the Transit Benefit Budget Control Level is to pay for the transit benefits offered to City employees. The Transit Benefit Subfund receives payments from Finance General and fee supported departments to pay for reduced cost King County Metro and other regional transit passes and related administrative expenses.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Transit Benefit Program	4,536,803	3,163,490	4,684,401	5,251,537
<b>Total</b>	<b>4,536,803</b>	<b>3,163,490</b>	<b>4,684,401</b>	<b>5,251,537</b>

### Unemployment Insurance Budget Control Level

The purpose of the Unemployment Insurance Budget Control Level is to provide the budget authority for the City to pay unemployment compensation expenses.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Unemployment Insurance Program	1,300,777	1,075,000	1,275,000	1,050,000
<b>Total</b>	<b>1,300,777</b>	<b>1,075,000</b>	<b>1,275,000</b>	<b>1,050,000</b>

# Personnel Compensation Trust Subfunds

## Personnel Compensation Trust Subfunds Fund Table

### Group Term Life Insurance Subfund (00628)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>424,840</b>	<b>355,040</b>	<b>424,988</b>	<b>351,686</b>	<b>361,686</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	5,802,111	6,314,320	6,068,373	6,348,832	6,475,609
Less: Actual and Budgeted Expenditures	5,801,963	6,304,320	6,141,675	6,338,832	6,465,609
<b>Ending Fund Balance</b>	<b>424,988</b>	<b>365,040</b>	<b>351,686</b>	<b>361,686</b>	<b>371,686</b>
<b>Ending Unreserved Fund Balance</b>	<b>424,988</b>	<b>365,040</b>	<b>351,686</b>	<b>361,686</b>	<b>371,686</b>

### Transit Benefit Subfund (00410)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	4,536,803	3,163,490	3,092,680	4,684,401	5,251,537
Less: Actual and Budgeted Expenditures	4,536,803	3,163,490	3,092,680	4,684,401	5,251,537
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Personnel Compensation Trust Subfunds

## Industrial Insurance Subfund (00516)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	5,795,818	4,555,818	4,863,513	4,553,513	4,153,513
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	14,765,111	19,411,000	17,811,000	19,130,223	20,034,088
Less: Actual and Budgeted Expenditures	15,697,416	19,811,000	18,121,000	19,530,223	20,034,088
<b>Ending Fund Balance</b>	<b>4,863,513</b>	<b>4,155,818</b>	<b>4,553,513</b>	<b>4,153,513</b>	<b>4,153,513</b>
Claims Reserve	2,490,093	3,305,000	2,905,000	3,204,056	3,307,765
<b>Total Reserves</b>	<b>2,490,093</b>	<b>3,305,000</b>	<b>2,905,000</b>	<b>3,204,056</b>	<b>3,307,765</b>
<b>Ending Unreserved Fund Balance</b>	<b>2,373,420</b>	<b>850,818</b>	<b>1,648,513</b>	<b>949,457</b>	<b>845,748</b>

## Unemployment Insurance Subfunds (00517)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	2,473,103	1,654,596	1,813,901	279,027	500,000
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	641,575	298,827	312,221	1,495,973	1,050,000
Less: Actual and Budgeted Expenditures	1,300,777	1,075,000	1,847,095	1,275,000	1,050,000
<b>Ending Fund Balance</b>	<b>1,813,901</b>	<b>878,423</b>	<b>279,027</b>	<b>500,000</b>	<b>500,000</b>
Reserve Against Fund Balance	500,000	500,000	279,027	500,000	500,000
<b>Total Reserves</b>	<b>500,000</b>	<b>500,000</b>	<b>279,027</b>	<b>500,000</b>	<b>500,000</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,313,901</b>	<b>378,423</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Personnel Compensation Trust Subfunds

## Special Employment Program Subfund (00515)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>118,786</b>	<b>118,786</b>	<b>121,599</b>	<b>121,599</b>	<b>121,599</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	38,048	200,000	100,000	100,000	100,000
Less: Actual and Budgeted Expenditures	35,235	200,000	100,000	100,000	100,000
<b>Ending Fund Balance</b>	<b>121,599</b>	<b>118,786</b>	<b>121,599</b>	<b>121,599</b>	<b>121,599</b>
<b>Ending Unreserved Fund Balance</b>	<b>121,599</b>	<b>118,786</b>	<b>121,599</b>	<b>121,599</b>	<b>121,599</b>

## Health Care Subfund (00627)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>45,311,728</b>	<b>54,052,278</b>	<b>53,767,379</b>	<b>57,317,269</b>	<b>59,114,581</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	173,144,968	186,741,457	183,602,068	197,199,986	208,769,986
Less: Actual and Budgeted Expenditures	164,689,317	185,613,293	180,052,178	195,402,674	207,186,256
<b>Ending Fund Balance</b>	<b>53,767,379</b>	<b>55,180,442</b>	<b>57,317,269</b>	<b>59,114,581</b>	<b>60,698,311</b>
Reserve - Forecast Variance Reserve	7,644,004	8,446,500	8,446,500	8,749,500	9,011,985
Reserve - Health Care Purposes	32,553,375	36,189,748	34,320,580	34,696,758	35,090,000
Reserve - State Law	13,570,000	10,544,194	14,550,189	15,668,323	16,596,326
<b>Total Reserves</b>	<b>53,767,379</b>	<b>55,180,442</b>	<b>57,317,269</b>	<b>59,114,581</b>	<b>60,698,311</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Personnel Compensation Trust Subfunds

# Office of Sustainability and Environment

Jill Simmons, Director

(206) 615-0817

[www.seattle.gov/environment](http://www.seattle.gov/environment)

## Department Overview

The Office of Sustainability and Environment (OSE) partners with City departments, community organizations, nonprofits, and businesses to solve pressing environmental challenges. OSE develops policies and promotes green initiatives through three functional areas:

**Citywide Coordination:** Coordinates interdepartmental work on priority programs, policies, and outreach to advance the City's environmental goals. OSE's coordination work includes a focus on food systems, urban forestry, green infrastructure, energy efficiency in City buildings, equity and environment, and environmental performance measurement.

**Innovation & Research:** Conducts research and develop the City's next generation of environmental and sustainability policies and programs. OSE's innovation and research includes a special focus on building energy, including supporting Community Power Works, a program to provide home energy upgrades; developing a district energy strategic partnership; implementing the Building Energy Benchmarking & Reporting program; and developing an energy policy roadmap.

**Climate Change Action Planning and Measurement:** Coordinates implementation of the Seattle Climate Action Plan (CAP) to reduce Seattle's greenhouse gas emissions, including goal assessment, action planning, community outreach, and performance measurement. OSE's climate change planning and measurement work also includes developing a climate change adaptation strategy that minimizes the disproportionate impacts of a changing climate while making Seattle less vulnerable and more resilient.

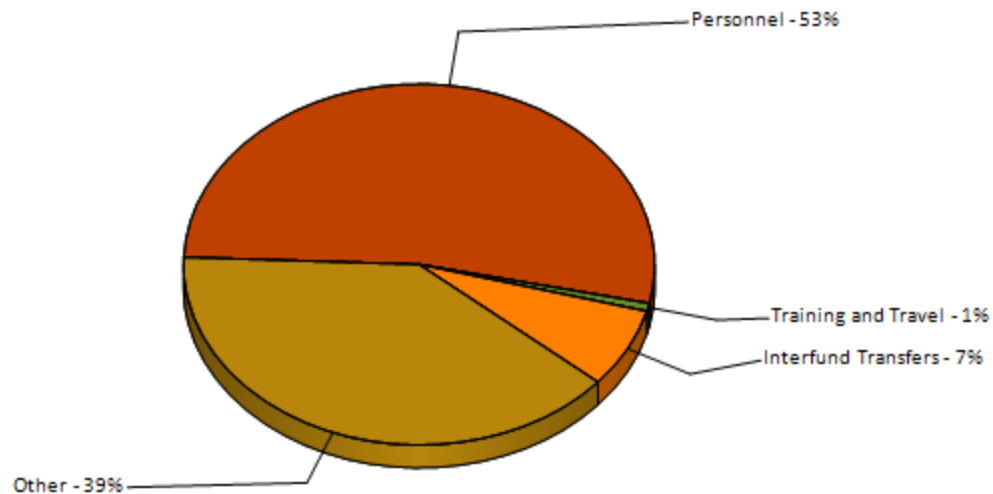
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
General Fund Support	\$9,774,045	\$2,901,091	\$3,147,225	\$3,109,352
<b>Total Operations</b>	<b>\$9,774,045</b>	<b>\$2,901,091</b>	<b>\$3,147,225</b>	<b>\$3,109,352</b>
<b>Total Appropriations</b>	<b>\$9,774,045</b>	<b>\$2,901,091</b>	<b>\$3,147,225</b>	<b>\$3,109,352</b>
Full-time Equivalent Total*	14.00	11.00	13.75	13.75

\* 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.

# Office of Sustainability and Environment

## 2015 Proposed Budget - Expenditure by Category



## Budget Overview

Seattle is widely known for its environmental leadership. From recycling to climate protection, the city has consistently modeled best practices that are recognized around the world. Seattle's first environmental progress report in 2014, [Moving the Needle](#), highlights the city's performance on existing environmental goals. Additionally, in 2014, OSE, working with other city departments, completed a Sustainability Tools for Assessing and Rating Communities (STAR) Assessment, which reported Seattle's progress on a number of social, economic and environmental actions and outcomes. Based on the Assessment, Seattle is receiving certification as a [5-STAR Sustainable Community](#), underscoring Seattle's place at the forefront of sustainability innovation.

Environmental leadership also means engaging diverse voices in setting priorities and implementing solutions. Mayor Murray is putting equity and environmental justice front and center of OSE's work in 2015.

The new Equity & Environment Initiative is a City-community partnership to advance three goals:

- All people and communities benefit from Seattle's environmental progress;
- Communities most impacted by environmental injustices are engaged in setting environmental priorities, designing strategies, and tracking progress; and
- People of color, immigrants and refugees, people with low incomes, and people with limited English proficiency have opportunities to be part of the environmental movement.

The 2015 Proposed Budget provides resources to support community engagement and partnership development to advance the Equity & Environment Initiative. The Initiative's efforts in 2015 will result in an Equity & Environment Action Agenda by the end of the year. This outreach effort will also help support the city's race and social justice goals by ensuring that City environmental policies take into account the needs of all communities.



# Office of Sustainability and Environment

As part of its Citywide coordination mission, OSE works closely with Seattle Public Utilities (SPU) to coordinate progress toward the City's goal to manage 700 million gallons of stormwater annually by 2025. Green Stormwater Infrastructure (GSI) mimics natural ecological function by cleaning, slowing, and/or reducing runoff from impervious surfaces.

OSE has an existing temporary Green Infrastructure Advisor position, who works with various city departments (including the Department of Planning and Development, the Department of Neighborhoods, the Seattle Department of Transportation and SPU) to develop and implement the city's GSI Strategy, identify key GSI opportunities in existing and planned capital projects, and develop opportunities for outside partnership and community-led projects. The position also ensures coordination and alignment of GSI investments with related city efforts. The 2015-2016 Proposed Budget converts the temporary GSI Advisor position to a fulltime position to continue this ongoing work.

Another example of an innovative environmental program is Community Power Works (CPW). In 2010, the city received federal grant funding for CPW. During its pilot phase, Community Power Works invested in energy efficiency in the residential, commercial and institutional sectors. Since 2010, the program has upgraded more than 3,000 homes, 1.5 million square feet of commercial space, four projects in three major hospitals, and 17 municipal buildings. Community Power Works projects will avoid nearly 333,000 metric tons of carbon over the lifetime of efficiency measures, and the program has created more than 250,000 hours of work for 1,250 people.

Federal support for the program ended in 2014, and day-to-day operations of Community Power Works was transferred to a non-profit partner. The 2015-2016 Proposed Budget eliminates the last remaining grant-funded position from OSE's budget.

In 2015, OSE will continue to implement the Energy Benchmarking program, which requires nonresidential and multifamily buildings 20,000 square feet or larger to annually report energy use to the City. Seattle's benchmarking program has the highest compliance rates in the nation, thanks to a combination of building owner outreach and technical assistance, as well as quarterly enforcement of the reporting requirement. From 2010-2014, the Energy Benchmarking program was partly funded by federal and private grant dollars. To maintain existing staff support for the program, the 2015-2016 Proposed Budget converts an existing TES employee to a fulltime Admin Spec III position, and OSE will redirect another existing position.

The City is working to reduce energy use in City-owned buildings, too. In 2012, OSE created a Resource Conservation Initiative to provide centralized monitoring of resource use and improve the operations of City-owned facilities. In December 2013 the Council adopted a Citywide Resource Conservation Management Plan (RCMP). The RCMP outlines the actions necessary to reduce energy use 20% by 2020 in existing City-owned buildings, and it provides a comprehensive strategy to guide energy efficiency and resource conservation investments across all City facilities.

The 2015-2016 Proposed Budget provides funding for OSE to implement a package of energy efficiency projects, as well as to continue operations and maintenance improvements, measurement and tracking, and building assessments. The energy efficiency projects include multiple improvements at 15 facilities. Combined, these projects will save approximately 23.5 kBtu (3% of the City's total building energy use) annually. It is expected that these projects will generate rebates from Seattle City Light and Puget Sound Energy, which will be returned to the energy efficiency capital project for additional investments in future years. The funding for the energy efficiency projects is in a capital improvement project in the Finance and Administrative Services (FAS) budget.

# Office of Sustainability and Environment

## Incremental Budget Changes

### Office of Sustainability and Environment

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 2,901,091</b>	<b>11.00</b>	<b>\$ 2,901,091</b>	<b>11.00</b>
<b>Baseline Changes</b>				
Citywide Adjustments for Standard Cost Changes	\$ 241,346	2.00	\$ 245,291	2.00
Adjustment for One-time Adds or Reductions	-\$ 145,000	0.00	-\$ 145,000	0.00
<b>Proposed Changes</b>				
Equity & Environment Initiative	\$ 80,000	0.00	\$ 0	0.00
Energy Benchmarking Compliance Support	\$ 0	0.75	\$ 0	0.75
Maintain Green Stormwater Infrastructure Advisor Position	\$ 0	1.00	\$ 0	1.00
<b>Proposed Technical Changes</b>				
Eliminate Grant Funded CPW Position	\$ 0	-1.00	\$ 0	-1.00
Citywide Training and Travel Reallocation	-\$ 1,843	0.00	-\$ 1,843	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 71,631	0.00	\$ 109,813	0.00
<b>Total Incremental Changes</b>	<b>\$ 246,134</b>	<b>2.75</b>	<b>\$ 208,261</b>	<b>2.75</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 3,147,225</b>	<b>13.75</b>	<b>\$ 3,109,352</b>	<b>13.75</b>

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Citywide Adjustments for Standard Cost Changes - \$241,346/2.00 FTE**

Citywide technical adjustments made in the "Baseline Phase" reflect changes due to inflation, central cost allocations, retirement, healthcare, workers' compensation, and unemployment costs. This adjustment reflects movement of funding from Finance General to pay for costs allocated by Department of Information Technology and Finance & Administrative Services. These costs were previously paid directly by Finance General on the department's behalf.

This baseline adjustment also includes a technical true up for two positions to align the position list in the budget book with the actual number of positions in OSE. The budget book was previously short two positions because one was added in the 2012 Q2 supplemental and was not reflected in the budget, and the other was eliminated in the 2014 Adopted Budget in error.

# Office of Sustainability and Environment

## **Adjustment for One-time Adds or Reductions - (\$145,000)**

This item reverses one-time additions in the 2014 Adopted Budget for the City's district energy strategic partnership and the Capitol Hill EcoDistrict.

## **Proposed Changes**

### **Equity & Environment Initiative - \$80,000**

Seattle's Equity & Environment Initiative is a City-community partnership to ensure everyone benefits from Seattle's environmental progress and to engage communities most impacted by environmental injustices in setting environmental priorities and designing strategies. This investment provides resources to support community engagement and partnership development to advance the Initiative, which will result in an Equity & Environment Action Agenda by the end of 2015. Future investments for 2016 and beyond will be informed by this work.

### **Energy Benchmarking Compliance Support/.75 FTE**

In 2010 the City's energy benchmarking law established an annual requirement that commercial and multifamily buildings 20,000 square feet and greater benchmark and report their energy use to the City of Seattle. This program received private foundation funding and ARRA funding from the federal government, both of which are no longer available. This budget-neutral action helps maintain Seattle's ongoing energy benchmarking program by converting one temporary position into a permanent 0.75 FTE, redirecting an existing vacant position to the energy benchmarking program, and redirecting salary vacancy savings.

### **Maintain Green Stormwater Infrastructure Advisor Position/1.00 FTE**

This change converts the term-limited Green Stormwater Infrastructure (GSI) Advisor position into an ongoing Strategic Advisor 2 position to continue to foster interdepartmental coordination, policy development, and community partnerships in support of the City's 2025 GSI goal. The cost of this position is split between OSE and SPU. In 2015, OSE will take on a greater share of the cost because the position will have a greater focus on interdepartmental policy coordination. OSE reallocated existing budget to cover the increased costs for this position.

## **Proposed Technical Changes**

### **Eliminate Grant Funded CPW Position/(1.00) FTE**

This change eliminates a Planning & Development Specialist Sr. position from OSE's budget, which served as the grant administrator for OSE's \$20 million ARRA grant for the City's successful Community Power Works program. In 2014, Community Power Works' day-to-day operations transitioned to a non-profit partner. Three of the four positions created to support Community Power Works were eliminated in the 2014 Budget Process, and the remaining grant administrator position is eliminated in the 2015-2016 Budget.

### **Citywide Training and Travel Reallocation - (\$1,843)**

This adjustment makes small reductions to training and travel budget appropriations Citywide. The Budget reallocates these funds to a new Centralized Management and Leadership Development program in the Department of Human Resources. More information on the new training program can be found in the Department of Human Resources budget section.

# Office of Sustainability and Environment

## Final Citywide Adjustments for Standard Cost Changes - \$71,631

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."

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Office of Sustainability and Environment Budget Control Level	X1000	9,774,045	2,901,091	3,147,225	3,109,352
<b>Department Total</b>		<b>9,774,045</b>	<b>2,901,091</b>	<b>3,147,225</b>	<b>3,109,352</b>

<b>Department Full-time Equivalents Total*</b>	<b>14.00</b>	<b>11.00</b>	<b>13.75</b>	<b>13.75</b>
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\* 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

### Office of Sustainability and Environment Budget Control Level

The purpose of the Office of Sustainability and Environment Budget Control Level is to coordinate interdepartmental environmental sustainability initiatives, identify and develop next generation policies and programs, and lead the City's climate change action planning to move towards carbon neutrality.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Office of Sustainability and Environment	9,774,045	2,901,091	3,147,225	3,109,352
<b>Total</b>	<b>9,774,045</b>	<b>2,901,091</b>	<b>3,147,225</b>	<b>3,109,352</b>
Full-time Equivalents Total*	14.00	11.00	13.75	13.75

\* 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.

# General Subfund

## Department Overview

The General Subfund of the City's General Fund is the primary operating fund of the City. Appropriations and expenses for many of the services most commonly associated with the City, such as police and fire, are accounted for in the General Subfund. The Subfund is supported primarily by property, sales, business, and utility taxes.

The City's financial policies do not require a fund balance to be maintained in the General Subfund. Instead, the City reserves resources for unanticipated expenses or revenue shortfalls associated with general government in the Emergency Subfund of the General Fund and in the Revenue Stabilization Account of the Cumulative Reserve Subfund. As a result of this practice, General Subfund balances usually are spent in their entirety either in the current or next fiscal years.

## Revenue Overview

### 2015-2016 Estimated Revenues - in \$1,000s

Summit Code	Source	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
411100	Property Tax	217,774	224,586	224,285	227,328	234,171
411100	Property Tax-Medic One Levy	34,908	42,505	42,391	43,450	44,537
	<b>Property Taxes Total</b>	<b>252,682</b>	<b>267,091</b>	<b>266,676</b>	<b>270,778</b>	<b>278,708</b>
413100	Retail Sales Tax	165,945	171,764	177,074	185,241	193,602
413700	Retail Sales Tax- Criminal Justice	13,871	14,533	14,664	15,423	16,118
	<b>Sales Tax Total</b>	<b>179,816</b>	<b>186,297</b>	<b>191,738</b>	<b>200,664</b>	<b>209,720</b>
416100	Business & Occupation Tax (100%)	189,721	199,089	206,258	216,680	228,850
	<b>Business &amp; Occupation Tax Total</b>	<b>189,721</b>	<b>199,089</b>	<b>206,258</b>	<b>216,680</b>	<b>228,850</b>
416460	Utilities Business Tax - Cable Television (100%)	16,625	16,793	17,220	17,540	17,847

## General Subfund

516410	Utilities Business Tax - City Light (100%)	42,544	46,594	46,054	48,923	51,506
516450	Utilities Business Tax - City SWU (100%)	13,418	13,701	13,481	14,296	14,835
516420	Utilities Business Tax - City Water (100%)	28,776	29,967	29,909	29,704	31,016
516440	Utilities Business Tax - Drainage/Waste Water (100%)	38,852	39,256	39,368	40,619	42,838
416430	Utilities Business Tax - Natural Gas (100%)	11,423	12,789	11,744	12,365	11,954
416450	Utilities Business Tax - Solid Waste (100%)	930	975	1,000	1,000	1,000
416480	Utilities Business Tax - Steam (100%)	1,221	1,448	1,290	1,402	1,375
416470	Utilities Business Tax - Telephone (100%)	27,123	27,341	24,963	26,010	26,202
	<b>Utility Tax Total</b>	<b>180,914</b>	<b>188,865</b>	<b>185,029</b>	<b>191,859</b>	<b>198,572</b>
416200	Admission Tax	7,938	7,062	8,177	8,428	8,688
418500	Gambling Tax	414	425	425	425	425
418200	Leasehold Excise Tax	5,205	4,300	4,500	4,500	4,500
436694	Liquor Excise Tax	828	1,056	981	1,550	1,550
418600	Pleasure Boat Tax	120	120	120	120	120
413600	Use Tax - Brokered Natural Gas	1,355	1,761	2,124	1,542	1,340
	<b>Other Taxes Total</b>	<b>15,861</b>	<b>14,724</b>	<b>16,326</b>	<b>16,566</b>	<b>16,623</b>
422940	Meter Hood Service	2,431	1,725	2,275	2,275	2,275
462300	Parking Meters	37,165	36,389	36,772	37,531	37,907
	<b>Parking Meters Total</b>	<b>39,596</b>	<b>38,114</b>	<b>39,047</b>	<b>39,806</b>	<b>40,182</b>
455900	Court Fines & Forfeitures (100%)	38,703	34,471	31,620	33,135	32,847
	<b>Court Fines &amp; Forfeitures Total</b>	<b>38,703</b>	<b>34,471</b>	<b>31,620</b>	<b>33,135</b>	<b>32,847</b>
436610	Criminal Justice Assistance (High Impact)	1,727	1,560	1,700	1,700	1,700
436621	Criminal Justice Assistance (Population)	1,143	1,075	1,100	1,100	1,100
431010	Federal Grants - Other	3,050	1,728	1,467	216	216
433010	Federal Indirect Grants - Other	26,975	-	-	-	-
436695	Liquor Board Profits	5,542	5,369	5,565	5,565	5,565
434010	State Grants - Other	462	-	-	-	-
436129	Trial Court Improvement Account	160	150	150	150	150
439090	Benaroya Hall - Concession Payment	382	382	382	456	456

## General Subfund

<b>Revenue from Other Public Entities Total</b>		<b>39,440</b>	<b>10,264</b>	<b>10,364</b>	<b>9,187</b>	<b>9,187</b>
442330	Adult Probation and Parole (100%)	393	350	350	350	350
441960	Automated Fingerprint Information System(AFIS)	3,583	4,051	4,005	4,126	4,249
457400	Confiscated Funds	404	225	225	225	225
441610	Copy Charges	116	118	117	117	117
442500	E-911 Reimbursements & Cellular Tax Revenue	3,373	2,804	3,595	2,316	3,316
441960	Fire Special Events Services	1,041	758	743	728	728
441990	Hearing Examiner Fees	3	3	3	3	3
541990	Interfund Revenue to Personnel	5,515	7,040	7,040	7,889	8,163
442100	Law Enforcement Services	4,961	2,665	3,003	2,953	2,953
441950	Legal Services	32	34	34	34	34
541990	Miscellaneous Interfund Revenue	15,876	15,950	15,950	16,701	17,200
457300	Municipal Court Cost Recoveries (100%)	522	533	533	533	533
469990	Other Miscellaneous Revenue	2,909	5,357	3,745	2,617	3,143
441990	Other Service Charges - General Government	525	79	95	95	95
441960	Personnel Services	734	1,297	994	928	928
447400	Special Events Recovery	-	550	550	550	550
442100	Traffic Control Services	(1)	269	385	385	385
422450	Vehicle Overload Permits	326	671	248	248	248
441990	Vehicle Towing Revenues	206	215	215	215	215
<b>Service Charges &amp; Reimbursements Total</b>		<b>40,520</b>	<b>42,968</b>	<b>41,829</b>	<b>41,010</b>	<b>43,434</b>
587900	Transfer from - Arts & Cultural Affairs	-	-	-	45	45
587900	Transfer from - Cumulative Reserve Subfund	-	-	30	400	-
587900	Transfer from - Dearborn Trust Fund	10	-	-	-	-
587900	Transfer from - DOIT	-	938	1,098	-	-
587900	Transfer from - FAS Operating Fund	-	30	30	-	-
587344	Transfer from - Fire Facilities Levy	-	-	-	-	-
587900	Transfer from - Municipal Jail Subfund	1,000	1,500	1,500	129	-
587900	Transfer from - School Zone Camera Fund	-	1,515	1,515	1,586	1,586
587400	Transfer from - Utilities for Council Oversight	269	510	510	510	510

## General Subfund

<b>Other Funds - Fund Balance Transfers Total</b>		<b>1,279</b>	<b>4,493</b>	<b>4,683</b>	<b>2,670</b>	<b>2,141</b>
421920	Business License Fees (100%)	5,562	5,250	5,500	5,500	5,500
422190	Emergency Alarm Fees	2,663	2,109	2,109	2,109	2,109
422920	Fire Permits	4,458	4,630	4,574	4,706	4,706
422990	Gun Permits and Other	29	32	30	30	30
461110	Interest on Investments	1,537	1,837	1,478	2,154	4,638
	Interfund Revenue to City					
541990	Budget Office	1,535	1,691	1,691	1,851	1,909
422990	Other Non Business Licenses	765	34	32	31	31
422490	Street Use Permits	880	775	775	775	775
<b>Other Total</b>		<b>17,428</b>	<b>16,358</b>	<b>16,188</b>	<b>17,156</b>	<b>19,698</b>

<b>Total Revenues</b>	<b>995,959</b>	<b>1,002,734</b>	<b>1,009,760</b>	<b>1,039,510</b>	<b>1,079,961</b>
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### General Subfund Fund Table (00100)

Amounts in \$1,000s	<u>2014 Revised</u>	<u>2015 Proposed</u>	<u>2016 Proposed</u>
Beginning Fund Balance	57,719	33,112	39,312
Technical Adjustment	-	-	-
<b>Beginning Unreserved Fund Balance</b>	<b>57,719</b>	<b>33,112</b>	<b>39,312</b>
<b>Revenues</b>			
Property Taxes	266,676	270,778	278,708
Sales Tax	191,738	200,664	209,720
Business and Occupation Tax	206,258	216,680	228,850
Utility Tax	185,029	191,859	198,572
Other Taxes	16,326	16,566	16,623
Parking Meters	39,047	39,806	40,182
Court Fines and Forfeitures	31,620	33,135	32,847
Revenue from Other Public Entities	10,364	9,187	9,187
Service Charges & Reimbursements	43,520	42,861	45,343
Subfund Balance Transfers (ERF, RSA, J&C)	4,683	2,670	2,141



## General Subfund

Licenses, Permits, Interest Income and Other	14,497	15,305	17,789
<b>Total Revenues</b>	<b>1,009,760</b>	<b>1,039,510</b>	<b>1,079,961</b>
<b>Expenditures</b>			
Arts, Culture & Recreation	(156,042)	(162,488)	(166,586)
Health and Human Services	(66,562)	(68,957)	(69,364)
Neighborhoods & Development	(33,799)	(25,926)	(27,671)
Public Safety	(577,117)	(596,849)	(604,985)
Utilities and Transportation	(42,649)	(44,458)	(46,908)
Administration	(120,661)	(127,363)	(130,518)
Debt Service	(16,334)	(14,625)	(17,581)
General Fund Subfunds, Judgment & Claims	(10,072)	(8,125)	(4,221)
<i>Subtotal Above Expenditures</i>	<i>(1,023,236)</i>	<i>(1,048,792)</i>	<i>(1,067,834)</i>
Expected Underexpenditure Savings	9,232	15,481	16,097
Carryforward Supplemental	(14,064)		
First Quarter Supplemental	(2,662)		
Second Quarter Supplemental	(3,277)		
Third Quarter Supplemental	120		
Stand Alone Supplementals / Other	(480)		
<b>Total Expenditures</b>	<b>(1,034,366)</b>	<b>(1,033,311)</b>	<b>(1,051,736)</b>
Ending Fund Balance	33,112	39,312	67,866
Other Reserves	(12,552)	(31,046)	(67,866)
<b>Ending Unreserved Fund Balance</b>	<b>20,560</b>	<b>8,266</b>	<b>0</b>

# General Subfund

# Central Waterfront Improvement Fund

Jared Smith, Director, Office of the Waterfront

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

## Department Overview

The Seattle Department of Transportation's Office of the Waterfront is responsible for administration of the waterfront improvement program. The Office of the Waterfront is the central team coordinating the waterfront improvement efforts, including project management, design, construction, and financial management. The office director reports directly to the Mayor.

The Central Waterfront Improvement Fund supports certain costs associated with the design and construction of the waterfront improvement program, costs eligible for financing by a future Local Improvement District (LID), and related costs for City administration, including the Office of the Waterfront. Appropriations are made from the Central Waterfront Improvement Fund are for these purposes.

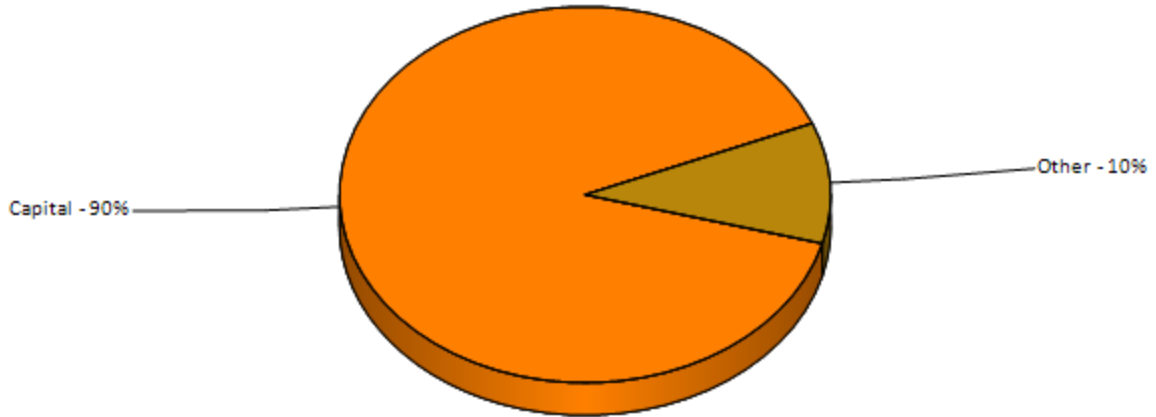
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$7,789,790	\$16,479,550	\$3,369,258	\$34,986,235
<b>Total Operations</b>	<b>\$7,789,790</b>	<b>\$16,479,550</b>	<b>\$3,369,258</b>	<b>\$34,986,235</b>
<b>Total Appropriations</b>	<b>\$7,789,790</b>	<b>\$16,479,550</b>	<b>\$3,369,258</b>	<b>\$34,986,235</b>
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.

# Central Waterfront Improvement Fund

## 2015 Proposed Budget - Expenditure by Category



# Central Waterfront Improvement Fund

## Budget Overview

The waterfront improvement program estimate totals \$1.07 billion. In the 2015-2016 Proposed Budget, the program funds \$191 million in 2015 and \$159 million in 2016. The Office of the Waterfront FTEs are located organizationally within the Seattle Department of Transportation. The funds shown in the tables represent the interfund loan amount to the Central Waterfront Improvement Fund.

The following paragraphs summarize the multiple elements in the waterfront improvement program:

**Elliott Bay Seawall Replacement:** In 2012, Seattle voters approved a levy lid lift to replace the Elliott Bay seawall. The project is anticipated to cost approximately \$330 million. The SDOT CIP proposal for Elliott Bay Seawall Replacement (TC-367320) summarizes the revenue sources that pay for the seawall.

**Alaskan Way Main Corridor:** The Washington Department of Transportation is in the process of building a deep bore tunnel to replace the Alaskan Way Viaduct (viaduct), which is part of State Route (SR) 99. State Route 99 is currently planned to be relocated from the viaduct into the tunnel. The state is responsible for demolishing the viaduct and decommissioning the Battery Street tunnel. The City of Seattle is responsible for designing and constructing the Alaskan Way/Elliott Way surface street and the adjoining pedestrian promenade along the waterfront. The project also includes replacement of, and improvements to, three key connections impacted by the viaduct removal, namely Seneca Street, Columbia Street, and the Marion Street pedestrian bridge. This project is detailed in the SDOT CIP proposal for Alaskan Way Main Corridor (TC-367330).

**Overlook Walk and East/West Connections:** Removing the viaduct provides the opportunity for the City to improve key connections between the downtown core and the waterfront. The specific east/west streets targeted for improving connections include: Bell Street, Union Street, Pike Street, Pine Street, Main Street, Washington Street, and Railroad Way. In addition to these east/west street connections, the waterfront improvement program also includes the overlook walk, which would provide a pedestrian oriented connection between the waterfront and Aquarium and Pike Place Market with ADA access, views, and public open spaces. This project is detailed in the SDOT CIP proposal for Overlook Walk and East/West Connections (TC-367620).

**Pike Place Market PC-1 North Waterfront Entrance project:** The PC-1 North Waterfront Entrance project is being developed in partnership with the Pike Place Market Preservation and Development Authority (PPMPDA) to provide a mixed-use development building on the north side of the Pike Place Market. The site currently is operated by PPMPDA as a surface parking lot. The development is planned to include 260 below grade structured parking stalls, 40 low-income senior residential housing units, and new commercial, retail, and office space. The project will also have public pathways, and a rooftop deck that will serve as the waterfront entrance to the overlook walk connecting Pike Place Market to the waterfront. Project details are located within the Department of Finance and Administrative Services (FAS) operating budget.

**Parks - Aquarium Expansion:** The Seattle Aquarium is planning a major expansion to its existing footprint to add new programming and visitor capacity. It will become a major destination for the newly redeveloped waterfront. The project intends to make improvements to piers 59 and 60 with additional overwater coverage to allow for more exhibits. The aquarium is owned by the Department of Parks and Recreation (DPR) but operated by the non-profit Seattle Aquarium Society. This project is detailed in the DPR CIP proposal for Aquarium Expansion (K-732492).

**Parks - Central Waterfront Piers Rehabilitation:** Waterfront Park and Pier 62/63 are public park facilities that provide public access to Elliott Bay and host a range of public events, markets and performances. Both piers need a full seismic upgrade to meet current life safety codes, and Waterfront Park needs significant access improvements. Waterfront Park is envisioned as a flexible public recreation and open space. Pier 62/63 is anticipated to be more heavily programmed, with a flexible activity rink, events, and performances. The Department of Parks and Recreation (DPR) owns the piers, but the Central Waterfront Improvement Fund will pay for the rehabilitation. This project is detailed in the DPR CIP proposal for Parks Central Waterfront Piers

# Central Waterfront Improvement Fund

Rehabilitation (K-732493).

**FAS - Local Improvement District Administration:** The City plans to finance a portion of the costs for the waterfront improvement program by forming a Local Improvement District (LID). The LID is a financing mechanism that allows the City to construct capital improvement projects in a certain geographic area that would provide a special benefit to property owners. The formation of an LID would allow the City to assess property owners a fee that would capture a percentage of the increase in property values created by the local improvements. The LID administration will take place in the FAS, and the financial details are located in the FAS operating budget.

**Office of the Waterfront - Program Administration:** Although there are multiple funding sources and multiple projects within the waterfront improvement program, the program itself is viewed as inclusive of these multiple projects. The program administration in the Office of the Waterfront is charged with administering the overall program, and ensuring that the waterfront improvement program is true to that vision of a single program. The program administration costs are funded with Central Waterfront Improvement Funds through the Transportation Operating Fund in SDOT.

## Incremental Budget Changes

### Central Waterfront Improvement Fund

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 16,479,550</b>	<b>0.00</b>	<b>\$ 16,479,550</b>	<b>0.00</b>
<b>Proposed Changes</b>				
Technical Adjustment	-\$ 13,110,292	0.00	\$ 18,506,685	0.00
<b>Total Incremental Changes</b>	<b>-\$ 13,110,292</b>	<b>0.00</b>	<b>\$ 18,506,685</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 3,369,258</b>	<b>0.00</b>	<b>\$ 34,986,235</b>	<b>0.00</b>

## Descriptions of Incremental Budget Changes

### Proposed Changes

#### **Technical Adjustment - (\$13,110,292)**

The current Central Waterfront Improvement Fund (CWF) interfund loan limit is \$31.2 million, of which the Office of the Waterfront expects to spend approximately \$24 million through the end of 2014. The spending plan anticipates drawing approximately \$5.85 million from the remaining available loan in 2015. The interfund loan amount will need to be reconsidered in the 2016 budget process.

# Central Waterfront Improvement Fund

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Central Waterfront Improvement Fund Interest Expense Budget Control Level	CWIF-INT	0	979,550	349,258	1,696,235
Central Waterfront Improvement Fund Support to Transportation Budget Control Level	CWIF-CAP	7,789,790	15,500,000	3,020,000	33,290,000
<b>Department Total</b>		<b>7,789,790</b>	<b>16,479,550</b>	<b>3,369,258</b>	<b>34,986,235</b>
<b>Department Full-time Equivalent Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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.

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
587000	Interfund Loan	13,700,000	17,525,000	0	0
	<b>Total Interfund Loan</b>	<b>13,700,000</b>	<b>17,525,000</b>	<b>0</b>	<b>0</b>
	<b>Total Revenues</b>	<b>13,700,000</b>	<b>17,525,000</b>	<b>0</b>	<b>0</b>
379100	Use of (Contribution To) Fund Balance	-5,910,210	-1,045,450	3,369,258	34,986,235
	<b>Total Use of (Contribution To) Fund Balance</b>	<b>-5,910,210</b>	<b>-1,045,450</b>	<b>3,369,258</b>	<b>34,986,235</b>
	<b>Total Resources</b>	<b>7,789,790</b>	<b>16,479,550</b>	<b>3,369,258</b>	<b>34,986,235</b>

# Central Waterfront Improvement Fund

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

### Central Waterfront Improvement Fund Interest Expense Budget Control Level

The purpose of the Central Waterfront Improvement Fund Interest Expense BCL is to appropriate interest expense allocated to the Fund.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Central Waterfront Improvement Fund Interest Expense	0	979,550	349,258	1,696,235
<b>Total</b>	<b>0</b>	<b>979,550</b>	<b>349,258</b>	<b>1,696,235</b>

### Central Waterfront Improvement Fund Support to Transportation Budget Control Level

The purpose of the Central Waterfront Improvement Fund Support to Transportation Budget Control Level is to appropriate funds from the Central Waterfront Improvement Fund to the Transportation Operating Fund for support of the Waterfront Improvement Program.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Central Waterfront Improvement Fund Support to Transportation Budget Control Level	7,789,790	15,500,000	3,020,000	33,290,000
<b>Total</b>	<b>7,789,790</b>	<b>15,500,000</b>	<b>3,020,000</b>	<b>33,290,000</b>



# Central Waterfront Improvement Fund

## Central Waterfront Improvement Fund Table

### Central Waterfront Improvement Fund

	2013	2014	2014	2015	2016
	Actuals	Adopted	Revised	Proposed	Proposed
<b>Beginning Fund Balance</b>	<b>1,527,988</b>	<b>-9,887,286</b>	<b>7,440,462</b>	<b>10,024,785</b>	<b>5,851,426</b>
Accounting and Technical Adjustments	2,264	-	-	-	-
Plus: Actual and Estimated Revenues	13,700,000	-	17,525,000	-	-
Less: Actual and Budget Expenditures for Interest Expense	-	979,550	211,677	349,258	1,696,235
Less: Actual and Budget Expenditures for Transportation (SDOT)	7,789,790	15,500,000	14,729,000	3,020,000	33,290,000
Less: Actual and Budget Expenditures for Finance and Administrative Services (FAS) *	-	-	-	554,101	2,234,378
Less: Actual and Budget Expenditures for Parks and Recreation Department (Parks) **	-	-	-	250,000	6,200,000
<b>Ending Fund Balance</b>	<b>7,440,462</b>	<b>-26,366,836</b>	<b>10,024,785</b>	<b>5,851,426</b>	<b>-37,569,187</b>
<b>Ending Unreserved Fund Balance</b>	<b>7,440,462</b>	<b>-26,366,836</b>	<b>10,024,785</b>	<b>5,851,426</b>	<b>-37,569,187</b>

\* The Finance and Administrative Services expenditures are located in the FAS Proposed Budget pages.

\*\* The Parks and Recreation Department expenditures are located in the proposed Parks CIP.

# Central Waterfront Improvement Fund

# Cumulative Reserve Subfund

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Ben Noble, Director

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## Department Overview

The Cumulative Reserve Subfund (CRS) primarily funds maintenance and development of the City's general government capital facilities and infrastructure. The subfund is divided into two accounts: the Capital Projects Account and the Revenue Stabilization Account.

The Revenue Stabilization Account (Rainy Day Fund) provides a cushion for the impact of sudden, unanticipated shortfalls in revenue due to economic downturns that could undermine City's ability to maintain services. Please see the Revenue Stabilization Reserve Budget Control Level in the Fiscal Reserves section of the Budget for more details.

The Capital Projects Account provides support for an array of capital projects, with a primary focus on maintaining and rehabilitating existing City facilities. The Capital Projects Account includes seven subaccounts described below.

- **Real Estate Excise Tax I (REET I) Subaccount** is supported by a 0.25% tax on real estate transactions. REET I is used for a variety of capital projects authorized by state law.
- **Real Estate Excise Tax II (REET II) Subaccount** is supported by an additional 0.25% tax on real estate transactions and is kept separate from REET I due to different state requirements regarding the use of these resources. State law limits the use of revenues from this additional tax to capital projects involving parks (except acquisition) and transportation.
- **Unrestricted Subaccount (CRS-U)** receives funding from a variety of sources, including a portion (50%) of street vacation revenues, transfers of General Subfund balances, property sales, investment earnings (net of investment earnings attributable to the South Lake Union Property Proceeds Subaccount and the Asset Preservation Subaccount - Fleets and Facilities), and other unrestricted contributions to the Cumulative Reserve Subfund.
- **Asset Preservation Subaccount** receives revenues from interest earnings on subaccount balances and from a portion of space rent charges paid by tenants of Department of Finance and Administrative Services (FAS) facilities. Resources in this subaccount are used to support asset preservation expenditures for certain FAS facilities. Unappropriated funds in this subaccount are designated as a Large Expense Project Reserve per [Resolution 30812](#), and are intended to pay for very costly asset preservation projects in future years.
- **Street Vacation Subaccount** receives funding from a portion (50%) of street vacation revenues. State law authorizes cities to charge a vacation fee equivalent to the full appraised value of the right-of-way. One half of the revenue from these fees must be dedicated to the acquisition, improvement, development, and related maintenance of public open space or transportation capital projects within the city. This subaccount tracks those funds.
- **South Lake Union Property Proceeds Subaccount** receives funding from sales of certain surplus City property located adjacent to South Lake Union and investment earnings attributable to the subaccount. The use of these funds is generally governed by [Resolution 30334](#).
- **Bluefields Holdings Subaccount** was established for financial monitoring and oversight of habitat on certain City-owned properties along the Duwamish River. Some parties with liability in the cleanup of the Lower Duwamish Superfund site have an obligation to fund mitigation efforts. Mitigation may include the creation of habitat. Bluefield Holdings established a unique program to build habitat areas and then sell the "credit" for creating the habitat to these liable parties. Liable parties can use the purchase of these

## Cumulative Reserve Subfund

credits to satisfy their liability instead of creating habitat restoration projects themselves. The City of Seattle supports this habitat development project and entered into an agreement with Bluefield Holdings, allowing the project to proceed. The agreement requires Bluefield Holdings to maintain the habitat for an initial term and provide the City with funds for continued maintenance after the term expires. These maintenance contributions are deposited in the Bluefield Holdings subaccount and will fund the long-term preservation of the developed habitat.

The accompanying Capital Improvement Program (CIP) document fully describes department capital projects listed in this section. Specific department sections in this document list appropriations for capital projects funded by CRS in most cases. The CRS section includes only CRS appropriations for the Seattle Department of Transportation and some special projects, such as debt service payments and the City's Tenant Relocation Assistance Program.

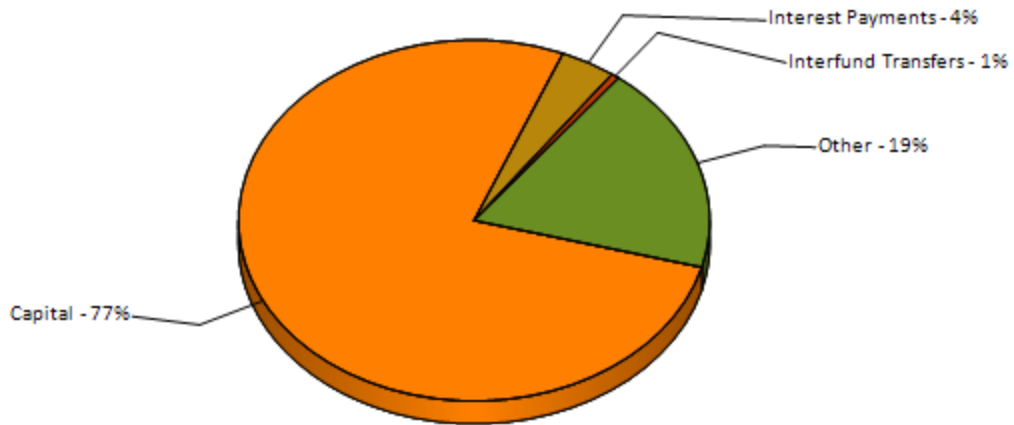
### Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$14,764,333	\$32,561,367	\$35,920,462	\$25,333,816
<b>Total Operations</b>	<b>\$14,764,333</b>	<b>\$32,561,367</b>	<b>\$35,920,462</b>	<b>\$25,333,816</b>
<b>Total Appropriations</b>	<b>\$14,764,333</b>	<b>\$32,561,367</b>	<b>\$35,920,462</b>	<b>\$25,333,816</b>
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

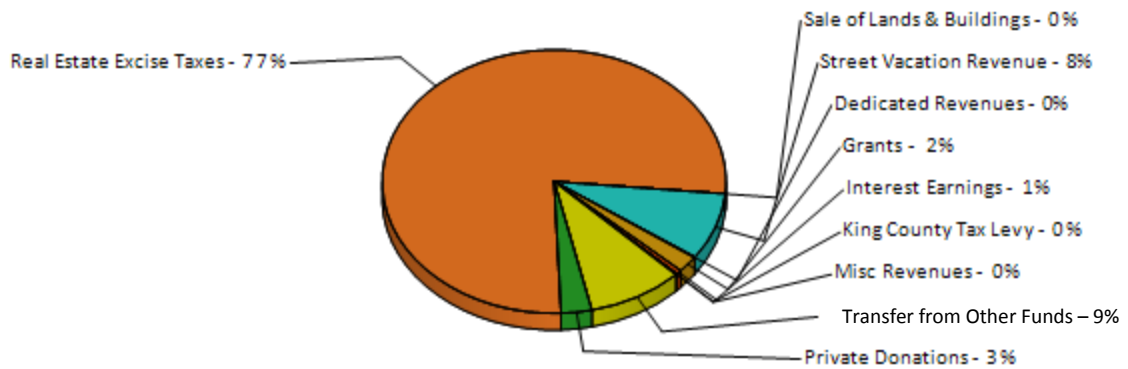
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# Cumulative Reserve Subfund

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category



# Cumulative Reserve Subfund

## Budget Overview

Spending from the Cumulative Reserve Subfund, used primarily in support of the City's general government capital programs, is largely supported by Real Estate Excise Taxes (REET) which are known to be extremely volatile. In 2007, the City collected a record \$71.8 million, compared to only \$22.8 million in 2009. Projected revenues have recovered from the low point in 2009 and are projected at \$51.4 million for 2015 and \$55.2 million for 2016. The recovery, which began in 2012, was largely attributable to strong commercial real estate activity which included the sale of a large downtown office building and property acquisitions by Amazon. Although commercial activity has remained relatively strong over the past several years, it has steadied and current projections show a decline in 2015. Growth in residential REET has lagged behind the commercial activity but continues to pick up momentum. Increasing Seattle home values and sales activity should compensate for a slow-down in the commercial sector and keep the outlook for REET revenues positive. For additional information on REET revenue trends, please refer to the Revenue Overview section of this document

The 2015-2016 Proposed Budget appropriates \$69 million from the Cumulative Reserve Subfund (CRS) in 2015, with \$56 million from the two Real Estate Excise Tax (REET) subaccounts. Individual projects and programs supported by CRS resources are described in the departmental sections of this document and in the 2015-2020 Proposed Capital Improvement Program (CIP).

### Maintaining Support for Existing Programs and Major Maintenance

Cost pressures for basic major maintenance and other capital needs will likely always outpace REET revenues. CRS faces additional fiscal pressure from support provided to projects in the 2003 Fire Facilities and Emergency Response Levy Program. While the voter-approved levy supported a majority of the costs for the fire station renovations and upgrades, the City also committed REET to some debt service payments on bonds for this program. The 2015-2020 Proposed CIP continues this commitment with the new REET-supported debt issuance for this program in 2015 and 2016.

The 2015-2016 Proposed Budget includes \$23.6 million for asset preservation for parks, library, civic buildings, and Seattle Center, which is on par with the annual average for 2010-2014, but down from the 2014 Adopted Level. The 2014 Adopted budget was able to utilize one-time resources, resulting from higher than projected 2013 REET revenues, to direct towards asset preservation work for the Department of Parks and Recreation. Voter-approved financing for Seattle's Public Library and the Metropolitan Parks District (MPD) add to the available resources necessary to keep the City's facilities properly maintained. For additional information on the MPD supported programs, please refer to the Department of Parks and Recreation section of this document.

### Commitment to Neighborhoods

The 2015-2016 Proposed Budget reinforces the vision that the City's neighborhoods are safe, vibrant and healthy places to live by doubling the REET support to the Neighborhood Projects Fund. The REET contribution will now total \$2 million for 2015 and 2016. These additional resources provide neighborhoods an opportunity to prioritize community projects that preserve and enhance the character of their neighborhoods and make them a safer place for our residents.

### REET-Supported Transportation Investments

The 2015-2016 Proposed Budget continues to devote a significant amount of CRS resources to supporting transportation projects. With approximately \$54 million over the biennium allocated to SDOT, the 2015-2016 Proposed Budget supports a broad array of transportation investments, with the goal of making the City's transportation system safe, reliable, efficient and ready to meet future demand. Additional details are described below and in the Seattle Department of Transportation (SDOT) section of this document.

# Cumulative Reserve Subfund

## Energy Efficiency Investments

The 2015-2016 Proposed Budget allocates \$3.9 million of REET funding during the biennium to implement a package of energy efficiency projects across City facilities in support of the City's goal to achieve a 20% reduction in building energy use by the year 2020. The upgrades are expected to generate utility rebates paid by Seattle City Light. Oversight of the projects will be provided by the Office of Sustainability and Environment and the projects will be included as part of the Department of Finance and Administration Capital Budget.

## REET Reserves

In preparation to meet the City's future obligation to the Seattle Asian Art Museum for renovation work, additional CRS resources continue to be placed in reserve. The initial commitment was part of the 2008 Parks Levy but this was shifted to CRS to facilitate the use of Parks Levy resources for more immediate maintenance needs. The CRS reserve will reach approximately \$10 million by 2016 which represents 70% of the future 2018 obligation.

The 2015-2016 Proposed Budget also maintains the City's \$10 million REET cash balance reserve at the Council prescribed level. Policy 12 of Resolution 31083 states that the City will maintain fund balances of \$5 million for the REET I and REET II subaccounts. This policy was relaxed in 2009 following a collapse in REET revenue streams, adjusting the minimum target balance to \$1 million for each account. Given the volatility of the real estate market, maintaining healthy reserves to protect against economic downturns is essential. Despite lingering impacts from the Great Recession early this decade, the City managed to set aside some funds each year into its REET reserve. With the \$3.4 million contribution included in the 2014 Adopted Budget, the City has once again fully funded its REET reserves and is well prepared for future economic uncertainty.

## Cumulative Reserve Subfund - Unrestricted

The CRS-Unrestricted Subaccount (CRS-U) remains in a negative unreserved fund balance position, supported by an interfund loan which was first authorized in 2003 by ordinance 121179. The loan allowed for the CRS-U to facilitate the purchase of the Seattle Fire Department's Joint Training Facility land in 2003 but a related land sale that was to fund this purchase did not materialize. Over the past several years a number of strategies have been implemented to strengthen the fund's financial position. The 2015 Proposed Budget continues many of these strategies and by retaining anticipated street vacation revenues the fund is expected to return to a positive unreserved fund balance by 2016.

Given the success of the strategies to bring CRS-U back to fiscal health over time, the 2015 Proposed Budget allocates some 2016 one-time CRS-U street vacation revenues to support components of Alaskan Way Corridor project.

## Asset Preservation Subaccount

The Asset Preservation Subaccount preserves and extends the useful life and operational capacity of existing Finance and Administrative Services (FAS) managed facilities. City departments pay space rent to FAS in order to fund these projects. Examples of 2015 projects planned include:

- Seattle Municipal Tower (SMT) weatherization program, exterior repairs
- SMT elevator controls study
- SMT 14 demolition and structural repairs
- Roof replacements at Airport Way Center (AWC) maintenance complex
- Seattle Justice Center (SJC) shear wall and elevator pit repair
- SJC foundation and exterior repairs
- Haller Lake Vehicle Maintenance Building A plumbing and HVAC repairs
- West Precinct Police Station HVAC repairs
- Generator upgrades at multiple shops and yards maintenance facilities

# Cumulative Reserve Subfund

- Building performance systems verifications (electrical and mechanical) and modifications in fire and police facilities

## Street Vacation Subaccount

The Street Vacation Subaccount receives funding from a portion of street vacation revenues and provides additional funding support for the Department of Transportation overall efforts to meet the transportation needs of the City. Anticipated street vacation revenues during the biennium will go to support a number of transportation projects including the Alaska Way Corridor Project, Bridge Rehab, and the Next Generation Intelligent Technology System. Street vacation revenues have historically varied in both amount and timing from initial estimates. Past experience has taught the City to be prudent when recognizing these revenue and therefore project spending often will lag their estimated collection dates. Any unallocated projected revenues are set aside as a reserve for future transportation projects.

## Incremental Budget Changes

### Cumulative Reserve Subfund

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 32,561,367</b>	<b>0.00</b>	<b>\$ 32,561,367</b>	<b>0.00</b>
<b>Baseline Changes</b>				
Adjustment for One-time Adds or Reductions	-\$ 2,756,178	0.00	-\$ 23,075,178	0.00
<b>Proposed Changes</b>				
Increase Support to Neighborhoods	\$ 1,000,000	0.00	\$ 1,000,000	0.00
CRS Support to Transportation Programs	\$ 4,332,000	0.00	\$ 14,395,000	0.00
CRS Support to Seattle Street Lighting	\$ 200,000	0.00	\$ 200,000	0.00
CRS-Unrestricted Support to General Fund	\$ 400,000	0.00	\$ 0	0.00
<b>Proposed Technical Changes</b>				
Technical Adjustments	\$ 183,273	0.00	\$ 252,627	0.00
<b>Total Incremental Changes</b>	<b>\$ 3,359,095</b>	<b>0.00</b>	<b>-\$ 7,227,551</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 35,920,462</b>	<b>0.00</b>	<b>\$ 25,333,816</b>	<b>0.00</b>



# Cumulative Reserve Subfund

## Descriptions of Incremental Budget Changes

### Baseline Changes

#### **Adjustment for One-time Adds or Reductions - (\$2,756,178)**

Citywide adjustments made in the "Baseline" phase reflect changes in the 2015-16 Biennium for one-time changes from the 2014 Adopted Budget. This adjustment properly aligns the 2015 and 2016 CRS capital expenditures with their respective years from the 2014-2019 Adopted Capital Improvement Program.

### Proposed Changes

#### **Increase Support to Neighborhoods - \$1,000,000**

The 2015-2016 Proposed budget increases the commitment to Neighborhoods by doubling the REET support to the Neighborhood Project Fund. These resources will go to support various neighborhood prioritized projects to ensure the City's neighborhoods are safe and continue to thrive and improve. Projects funded by the Neighborhood Project Fund typically include safety lighting and other street and pedestrian improvements.

#### **CRS Support to Transportation Programs - \$4,332,000**

The 2015-2016 Proposed Budgets invest a total \$32.1 million of Real Estate Excise Taxes (REET) and Street Vacation revenues in 2015 to support several transportation programs as follows:

- Neighborhood Enhancements- \$2.1 million
- Sidewalks & Pedestrian Facilities- \$12.5 million
- Roads- \$6.9 million
- Corridor Improvements - \$3.2 million
- Freight Mobility - \$3.2 million
- Bridges & Structures - \$2.7 million
- Debt Service - \$1.4 million

#### **CRS Support to Seattle Street Lighting - \$200,000**

The 2015-2016 Proposed Budget allocates an additional \$200,000 of REET resources to partially fund the City's streetlight program. This brings the total street lighting support from REET I and REET II to \$2.0 million dollars. The General Fund supports the remainder of program costs in 2015 and 2016. This REET support relieves pressure on the General Fund on a temporary basis.

#### **CRS-Unrestricted Support to General Fund - \$400,000**

The 2015 -2016 Proposed Budget allocates \$400,000 of CRS-Unrestricted resources to the General Fund in support of community-centered programs that focus on developing pathways to economic opportunity and strengthening families and communities.

# Cumulative Reserve Subfund

## Proposed Technical Changes

### Technical Adjustments - \$183,273

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
<b>CRS, REET I Subaccount Appropriations</b>					
Artwork Conservation - OACA - CRS REET I Budget Control Level	V2ACGM- 163	150,475	187,000	0	0
CRS REET I Support to McCaw Hall Fund Budget Control Level	2SC10	250,000	250,000	258,000	265,000
<b>CRS REET I Support to Transportation Budget Control</b>					
Corridor & Intersection Improvements - REET I		0	71,000	0	0
Neighborhood Enhancements - REET I		0	0	0	0
Roads - REET I		0	1,500,000	3,500,000	0
Trails and Bike Paths - REET I		0	400,000	0	0
<b>Total</b>	<b>2EC30</b>	<b>0</b>	<b>1,971,000</b>	<b>3,500,000</b>	<b>0</b>
CRS Support for Operating & Maintenance Expenditures - REET I Budget Control Level	2CGSF- 163	0	800,000	1,000,000	1,000,000
Design Commission - CRS REET I Budget Control Level	2UU50- DC-163	409,622	575,753	593,026	610,816
Tenant Relocation Assistance Program REET I Budget Control Level	2UU51	248,671	157,436	315,436	360,000
<b>CRS, REET II Subaccount Appropriations</b>					
<b>CRS REET II Support to Transportation Budget Control</b>					
Bridges & Structures - REET II		752,183	2,674,000	2,675,000	3,571,000
Corridor & Intersection Improvements - REET II		4,674	3,779,000	2,700,000	708,000
Debt Service (SDOT) - REET II		1,361,426	1,362,000	1,362,000	1,346,000
Freight Mobility - REET II		0	1,860,000	1,625,000	2,300,000
Landslide Mitigation - REET II		152,675	200,000	200,000	200,000

## Cumulative Reserve Subfund

Magnolia Bridge Replacement - REET II		130,000	0	0	0
Neighborhood Enhancements - REET II		631,740	1,092,000	2,140,000	1,000,000
New Trails and Bike Paths - REET II		0	0	0	100,000
Roads - REET II		5,471,728	7,440,000	3,380,000	6,163,000
Sidewalks & Pedestrian Facilities - REET II		1,036,999	5,683,000	12,452,000	2,049,000
Trails and Bike Paths - REET II		3,543	0	0	0
Transit & HOV - REET II		0	350,000	0	0
<b>Total</b>	<b>2ECM0</b>	<b>9,544,968</b>	<b>24,440,000</b>	<b>26,534,000</b>	<b>17,437,000</b>
<b>CRS Support for Operating &amp; Maintenance Expenditures - REET II Budget Control Level</b>	<b>2CGSF-161</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

### CRS, Street Vacation Subaccount Appropriations

#### CRS Street Vacation Support to Transportation Budget Control

Bridges & Structures - SV		0	0	0	836,000
Corridor and Intersection Improvements - CRS-SV		75,552	0	500,000	0
Freight Mobility		0	100,000	1,556,000	0
Roads - Street Vacations		1,128,191	0	0	1,543,000
Transit & HOV - SV		1,857,755	0	0	1,016,000
<b>Total</b>	<b>CRS-StVac-SDOT</b>	<b>3,061,498</b>	<b>100,000</b>	<b>2,056,000</b>	<b>3,395,000</b>

### CRS, Unrestricted Subaccount Appropriations

<b>Artwork Conservation - OACA - CRS-UR Budget Control Level</b>	<b>V2ACGM</b>	<b>0</b>	<b>0</b>	<b>187,000</b>	<b>187,000</b>
<b>CRS-U Support to General Subfund Budget Control Level</b>	<b>CRS-U-GSF</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>0</b>
<b>CRS-U Support to Transportation Budget Control</b>					
CRS-U Support to Transportation		0	504,500	0	1,000,000
Debt Service (SDOT) - CRS-U		1,025,625	0	0	0
Transit & HOV - CRS-U		0	2,500,000	0	0
<b>Total</b>	<b>CRS-U-SDOT</b>	<b>1,025,625</b>	<b>3,004,500</b>	<b>0</b>	<b>1,000,000</b>
<b>Tenant Relocation Assistance Program - CRS-UR Budget Control Level</b>	<b>2UU50-TA</b>	<b>73,474</b>	<b>75,678</b>	<b>77,000</b>	<b>79,000</b>
<b>Department Total</b>		<b>14,764,333</b>	<b>32,561,367</b>	<b>35,920,462</b>	<b>25,333,816</b>

**Department 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.

# Cumulative Reserve Subfund

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
461110	Interest Earnings - 00178	-506	0	0	0
461110	Interest Earnings - 00169	-781	2,000	2,000	2,000
461110	Interest Earnings - 00164	-146,391	220,000	300,000	300,000
461110	Interest Earnings - 00168	-21,504	50,000	50,000	50,000
	<b>Total Interest Earnings</b>	<b>-169,182</b>	<b>272,000</b>	<b>352,000</b>	<b>352,000</b>
417340	REET I	24,203,364	25,397,316	25,731,204	27,634,785
417340	REET II	24,126,864	25,397,316	25,731,204	27,634,785
	<b>Total Real Estate Excise Taxes</b>	<b>48,330,228</b>	<b>50,794,632</b>	<b>51,462,408</b>	<b>55,269,570</b>
485110	Street Vactations - 00169	3,780,000	1,315,000	2,750,000	2,750,000
485110	Street Vactations - 00164	3,780,000	1,315,000	2,750,000	2,750,000
	<b>Total Street Vacation Revenue</b>	<b>7,560,000</b>	<b>2,630,000</b>	<b>5,500,000</b>	<b>5,500,000</b>
469990	Other Misc Revenues	1,627,551	60,000	60,000	60,000
	<b>Total Dedicated Revenues</b>	<b>1,627,551</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
441990	Federal Grants	1,820,512	2,232,000	1,356,000	1,231,000
	<b>Total Grants</b>	<b>1,820,512</b>	<b>2,232,000</b>	<b>1,356,000</b>	<b>1,231,000</b>
437321	King County Tax Levy	1,576,758	504,500	0	0
	<b>Total King County Tax Levy</b>	<b>1,576,758</b>	<b>504,500</b>	<b>0</b>	<b>0</b>
462300	Parking Fees	272,019	100,000	100,000	100,000
	<b>Total Misc Revenues</b>	<b>272,019</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
587001	Oper Tr In-Fr General Fund - CRS-U	280,000	400,000	0	0
587001	Support from Parks Subfund	1,700,000	0	0	0
485110	Oper Tr In-Fr FAS Operating Fund	4,000,000	4,000,000	6,000,000	7,000,000
	<b>Total Oper Transfers from Other Funds</b>	<b>5,980,000</b>	<b>4,400,000</b>	<b>6,000,000</b>	<b>7,000,000</b>
479010	Private Donations	139,673	1,785,000	1,925,000	356,000
	<b>Total Private Donations</b>	<b>139,673</b>	<b>1,785,000</b>	<b>1,925,000</b>	<b>356,000</b>
485110	Sale of Lands & Buildings	14,287,637	0	0	0
	<b>Total Sale of Lands &amp; Buildings</b>	<b>14,287,637</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total Revenues</b>	<b>81,425,196</b>	<b>62,778,132</b>	<b>66,755,408</b>	<b>69,868,570</b>
379100	Use of (Contribution to) Fund Balance - 00163	-7,642,128	7,168,382	-284,374	-8,962,969
379100	Use of (Contribution to) Fund Balance - 00161	-4,938,806	2,989,684	4,701,796	-1,861,785
379100	Use of (Contribution to) Fund Balance - 00167	781	-2,000	-2,000	-2,000

## Cumulative Reserve Subfund

379100	Use of (Contribution to) Fund Balance - 00169	-718,502	-1,215,000	-694,000	645,000
379100	Use of (Contribution to) Fund Balance - 00164	-4,257,614	1,023,459	-1,855,426	-1,251,608
379100	Use of (Contribution to) Fund Balance - 00168	-1,899,198	-330,000	-50,000	-50,000
	<b>Total Use of Fund Balance</b>	<b>-19,455,467</b>	<b>9,634,525</b>	<b>1,815,996</b>	<b>-11,483,362</b>
	<b>Total Resources</b>	<b>61,969,729</b>	<b>72,412,657</b>	<b>68,571,404</b>	<b>58,385,208</b>

# Cumulative Reserve Subfund

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

### Artwork Conservation - OACA - CRS REET I Budget Control Level

The purpose of the Artwork Conservation - OACA - CRS REET I Budget Control Level is to support the Arts Conservation Program, which is administered by the Office of Arts & Cultural Affairs. This program provides professional assessment, conservation, repair, routine and major maintenance, and relocation of artwork for the City's approximately 400-piece permanently sited art collection and the approximately 2,700-piece portable artwork collection.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Artwork Conservation - OACA REET I	150,475	187,000	0	0
<b>Total</b>	<b>150,475</b>	<b>187,000</b>	<b>0</b>	<b>0</b>

### CRS REET I Support to McCaw Hall Fund Budget Control Level

The purpose of the CRS REET I Support to McCaw Hall Fund Budget Control Level is to appropriate resources from REET I to the McCaw Hall Fund to support major maintenance work on McCaw Hall. Any capital projects related to the expenditure of this reserve are listed in Seattle Center's Capital Improvement Program.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
CRS REET I Support to McCaw Hall Fund	250,000	250,000	258,000	265,000
<b>Total</b>	<b>250,000</b>	<b>250,000</b>	<b>258,000</b>	<b>265,000</b>

### CRS REET I Support to Transportation Budget Control Level

The purpose of the CRS REET I Support to Transportation Budget Control Level is to appropriate funds from REET I to the Transportation Operating Fund to support specific capital programs. These capital programs are listed in the Seattle Department of Transportation's section of the Budget.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Corridor & Intersection Improvements - REET I	0	71,000	0	0
Neighborhood Enhancements - REET I	0	0	0	0
Roads - REET I	0	1,500,000	3,500,000	0
Trails and Bike Paths - REET I	0	400,000	0	0
<b>Total</b>	<b>0</b>	<b>1,971,000</b>	<b>3,500,000</b>	<b>0</b>

## Cumulative Reserve Subfund

### **CRS Support for Operating & Maintenance Expenditures - REET I Budget Control Level**

This BCL provides support for general operating and maintenance costs as temporarily allowed under RCW 86.46.010 through the end of 2016.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
CRS O&M Expenditures	0	800,000	1,000,000	1,000,000
<b>Total</b>	<b>0</b>	<b>800,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

### **Design Commission - CRS REET I Budget Control Level**

The purpose of the Design Commission - CRS REET I Budget Control Level is to support the Design Commission, which advises the Mayor, City Council, and City departments on the design of capital improvements and other projects that shape Seattle's public realm. The goals of the Commission are to see that public facilities and projects within the city's right-of-way incorporate design excellence, that City projects achieve their goals in an economical manner, and that they fit the City's design goals.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Design Commission - CRS REET I	409,622	575,753	593,026	610,816
<b>Total</b>	<b>409,622</b>	<b>575,753</b>	<b>593,026</b>	<b>610,816</b>

### **Tenant Relocation Assistance Program REET I Budget Control Level**

The purpose of the Tenant Relocation Assistance Program REET I Budget Control Level is to allow the City to pay for relocation assistance to low income tenants displaced by development activity, as authorized by SMC 22.210 and RCW 59.18.440.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Tenant Relocation Assistance Program REET I	248,671	157,436	315,436	360,000
<b>Total</b>	<b>248,671</b>	<b>157,436</b>	<b>315,436</b>	<b>360,000</b>

## Cumulative Reserve Subfund

### CRS REET II Support to Transportation Budget Control Level

The purpose of the CRS REET II Support to Transportation Budget Control Level is to appropriate funds from REET II to the Transportation Operating Fund to support specific capital programs, or in the case of the Debt Service Program, appropriate funds to pay debt service costs directly from the REET II Subaccount.

<b>Program Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Bridges & Structures - REET II	752,183	2,674,000	2,675,000	3,571,000
Corridor & Intersection Improvements - REET II	4,674	3,779,000	2,700,000	708,000
Debt Service (SDOT) - REET II	1,361,426	1,362,000	1,362,000	1,346,000
Freight Mobility - REET II	0	1,860,000	1,625,000	2,300,000
Landslide Mitigation - REET II	152,675	200,000	200,000	200,000
Magnolia Bridge Replacement - REET II	130,000	0	0	0
Neighborhood Enhancements - REET II	631,740	1,092,000	2,140,000	1,000,000
New Trails and Bike Paths - REET II	0	0	0	100,000
Roads - REET II	5,471,728	7,440,000	3,380,000	6,163,000
Sidewalks & Pedestrian Facilities - REET II	1,036,999	5,683,000	12,452,000	2,049,000
Trails and Bike Paths - REET II	3,543	0	0	0
Transit & HOV - REET II	0	350,000	0	0
<b>Total</b>	<b>9,544,968</b>	<b>24,440,000</b>	<b>26,534,000</b>	<b>17,437,000</b>



# Cumulative Reserve Subfund

## **CRS Support for Operating & Maintenance Expenditures - REET II Budget Control Level**

This BCL provides support for general operating and maintenance expenses as temporarily allowed under RCW 82.46.035 through the end of 2016.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
CRS O&M Support Program - REET II	0	1,000,000	1,000,000	1,000,000
<b>Total</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

## **CRS Street Vacation Support to Transportation Budget Control Level**

The purpose of the CRS Street Vacation Support to Transportation Budget Control Level is to appropriate funds from the CRS Street Vacation Subaccount to support specific transportation capital programs.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Bridges & Structures - SV	0	0	0	836,000
Corridor and Intersection Improvements - CRS-SV	75,552	0	500,000	0
Freight Mobility	0	100,000	1,556,000	0
Roads - Street Vacations	1,128,191	0	0	1,543,000
Transit & HOV - SV	1,857,755	0	0	1,016,000
<b>Total</b>	<b>3,061,498</b>	<b>100,000</b>	<b>2,056,000</b>	<b>3,395,000</b>

## **Artwork Conservation - OACA - CRS-UR Budget Control Level**

The purpose of the Artwork Conservation - OACA - CRS-UR Budget Control Level is to support the Arts Conservation Program, which is administered by the Office of Arts & Cultural Affairs. This program provides professional assessment, conservation, repair, routine and major maintenance, and relocation of artwork for the City's approximately 400-piece permanently sited art collection and the approximately 2,700-piece portable artwork collection.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Artwork Conservation - OACA	0	0	187,000	187,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>187,000</b>	<b>187,000</b>

## Cumulative Reserve Subfund

### CRS-U Support to General Subfund Budget Control Level

The purpose of the CRS-U Support to General Subfund Budget Control Level is to appropriate funds from CRS Unrestricted Sub-account to the General Subfund to support general municipal purposes.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
CRS-U Support to General Subfund	0	0	400,000	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>0</b>

### CRS-U Support to Transportation Budget Control Level

The purpose of the CRS-U Support to Transportation Budget Control Level is to appropriate funds from CRS Unrestricted Sub-account to the Transportation Operating Fund to support specific capital programs and pay debt service on specified transportation projects.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
CRS-U Support to Transportation	0	504,500	0	1,000,000
Debt Service (SDOT) - CRS-U	1,025,625	0	0	0
Transit & HOV - CRS-U	0	2,500,000	0	0
<b>Total</b>	<b>1,025,625</b>	<b>3,004,500</b>	<b>0</b>	<b>1,000,000</b>

### Tenant Relocation Assistance Program - CRS-UR Budget Control Level

The purpose of the Tenant Relocation Assistance Program - CRS-UR Budget Control Level is to allow the City to pay for relocation assistance to low-income tenants displaced by development activity, as authorized by SMC 22.210 and RCW 59.18.440.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Tenant Relocation Assistance Program	73,474	75,678	77,000	79,000
<b>Total</b>	<b>73,474</b>	<b>75,678</b>	<b>77,000</b>	<b>79,000</b>

# Cumulative Reserve Subfund

For Informational Purposes Only

## Total CRS Appropriations for 2015 & 2016 Proposed Budget

### CRS Table 1 - Appropriations By Subfund and Department

Fund	Department	2015 Proposed			2016 Proposed		
		CRS Direct	Dept Capital	CRS Total	CRS Direct	Dept Capital	CRS Total
<b>Cumulative Reserve Subfund –REET I (00163)</b>							
	Seattle Center	\$0	\$3,419	\$3,419	\$0	\$3,881	\$3,881
	Seattle Public Library	\$0	\$500	\$500	\$0	\$1,016	\$1,016
	Department of Parks & Recreation	\$0	\$8,890	\$8,890	\$0	\$4,505	\$4,505
	Finance & Administrative Services Department	\$0	\$6,972	\$6,972	\$0	\$7,034	\$7,034
	Seattle Department of Transportation	\$3,500	\$0	\$3,500	\$0	\$0	\$0
	Cumulative Reserve Subfund Direct Spending	\$2,166	\$0	\$2,166	\$2,236	\$0	\$2,236
	<b>Subtotal</b>	<b>\$5,666</b>	<b>\$19,781</b>	<b>\$25,447</b>	<b>\$2,236</b>	<b>\$16,436</b>	<b>\$18,672</b>
<b>Cumulative Reserve Subfund –REET II (00161)</b>							
	Seattle Department of Transportation	\$26,534	\$0	\$26,534	\$17,437	\$0	\$17,437
	Department of Parks & Recreation		\$2,899	\$2,899		\$7,336	\$7,336
	Finance & Administrative Services Department		\$0	\$0		\$0	\$0
	Cumulative Reserve Subfund Direct Spending	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000
	<b>Subtotal</b>	<b>\$27,534</b>	<b>\$2,899</b>	<b>\$30,433</b>	<b>\$18,437</b>	<b>\$7,336</b>	<b>\$25,773</b>
<b>Cumulative Reserve Subfund –Unrestricted (00164)</b>							
	Seattle Center		\$1,774	\$1,774		\$1,594	\$1,594
	Seattle Department of Transportation	\$0		\$0	\$1,000		\$1,000
	Department of Parks & Recreation		\$1,972	\$1,972		\$459	\$459
	Finance & Administrative Services Department		\$226	\$226		\$226	\$226
	Cumulative Reserve Subfund Direct Spending	\$664	\$0	\$664	\$266	\$0	\$266
	<b>Subtotal</b>	<b>\$664</b>	<b>\$3,972</b>	<b>\$4,636</b>	<b>\$1,266</b>	<b>\$2,279</b>	<b>\$3,545</b>
<b>Cumulative Reserve Subfund – Asset Preservation (00168)</b>							
	Finance & Administrative Services Department		\$6,000	\$6,000		\$7,000	\$7,000
	<b>Subtotal</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$7,000</b>

## Cumulative Reserve Subfund

### Cumulative Reserve Subfund – Street Vacation (00169)

Seattle Department of Transportation	\$2,056	\$0	\$2,056	\$3,395	\$0	\$3,395
<b>Subtotal</b>	<b>\$2,056</b>	<b>\$0</b>	<b>\$2,056</b>	<b>\$3,395</b>	<b>\$0</b>	<b>\$3,395</b>
<b>Total CRS Department</b>	<b>\$35,920</b>	<b>\$32,652</b>	<b>\$68,572</b>	<b>\$25,334</b>	<b>\$33,051</b>	<b>\$58,385</b>

### CRS Table 2 - Appropriations By Department

Department	2015 Proposed			2016 Proposed		
	CRS Direct	Dept Capital	CRS Total	CRS Direct	Dept Capital	CRS Total
<b>Subtotals by Department</b>						
Seattle Center	\$0	\$5,193	\$5,193	\$0	\$5,475	\$5,475
Seattle Public Library	\$0	\$500	\$500	\$0	\$1,016	\$1,016
Seattle Department of Transportation	\$32,090	\$0	\$32,090	\$21,832	\$0	\$21,832
Department of Parks & Recreation	\$0	\$13,761	\$13,761	\$0	\$12,300	\$12,300
Finance & Administrative Services Department	\$0	\$13,198	\$13,198	\$0	\$14,260	\$14,260
Cumulative Reserve Subfund Direct Spending	\$3,830	\$0	\$3,830	\$3,502	\$0	\$3,502
<b>Total</b>	<b>\$35,920</b>	<b>\$32,652</b>	<b>\$68,572</b>	<b>\$25,334</b>	<b>\$33,051</b>	<b>\$58,385</b>

# Cumulative Reserve Subfund

## CRS Fund Table

### Cumulative Reserve Subfund - South Lake Union Property Proceeds Subaccount (00167)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>317,017</b>	<b>319,017</b>	<b>316,236</b>	<b>318,236</b>	<b>320,236</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	-781	2,000	2,000	2,000	2,000
<b>Ending Fund Balance</b>	<b>316,236</b>	<b>321,017</b>	<b>318,236</b>	<b>320,236</b>	<b>322,236</b>
Designated for Special Purpose	316,236	321,017	318,236	320,236	322,236
<b>Total Reserves</b>	<b>316,236</b>	<b>321,017</b>	<b>318,236</b>	<b>320,236</b>	<b>322,236</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Cumulative Reserve Subfund, Asset Preservation Subaccount - Fleets and Facilities (00168)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>6,940,664</b>	<b>7,190,662</b>	<b>8,839,862</b>	<b>9,248,862</b>	<b>9,298,862</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	3,978,496	4,050,000	4,129,000	6,050,000	7,050,000
Less: Capital Improvements	2,079,298	3,720,000	3,720,000	6,000,000	7,000,000
<b>Ending Fund Balance</b>	<b>8,839,862</b>	<b>7,520,662</b>	<b>9,248,862</b>	<b>9,298,862</b>	<b>9,348,862</b>
Continuing Appropriations	8,327,967	6,607,265	8,327,967	8,327,967	8,327,967
Large Expense Project Reserve	511,895	913,397	920,895	970,895	1,020,895
<b>Total Reserves</b>	<b>8,839,862</b>	<b>7,520,662</b>	<b>9,248,862</b>	<b>9,298,862</b>	<b>9,348,862</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Cumulative Reserve Subfund

### Cumulative Reserve Subfund - Street Vacation Subaccount (00169)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	-225,508	2,426,301	492,994	1,647,994	2,341,994
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	3,780,000	1,315,000	1,255,000	2,750,000	2,750,000
Less: Actual and Budgeted Expenditures	3,061,498	100,000	100,000	2,056,000	3,395,000
<b>Ending Fund Balance</b>	<b>492,994</b>	<b>3,641,301</b>	<b>1,647,994</b>	<b>2,341,994</b>	<b>1,696,994</b>
Continuing Appropriations	827,112	2,764,182	827,112	827,112	827,112
Support for transportation Projects	0	877,119	820,882	1,514,882	869,882
<b>Total Reserves</b>	<b>827,112</b>	<b>3,641,301</b>	<b>1,647,994</b>	<b>2,341,994</b>	<b>1,696,994</b>
<b>Ending Unreserved Fund Balance</b>	<b>-334,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Cumulative Reserve Subfund

### Cumulative Reserve Subfund - REET I Subaccount (00163)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>28,370,467</b>	<b>28,671,265</b>	<b>36,012,595</b>	<b>28,184,708</b>	<b>28,469,450</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	24,203,364	25,397,316	24,824,941	25,731,204	27,634,785
Less: Actual and Budgeted Expenditures	1,058,768	3,941,189	4,028,319	5,666,462	2,235,816
Less: Capital Improvements	15,502,468	28,176,000	28,624,509	19,780,000	16,436,000
<b>Ending Fund Balance</b>	<b>36,012,595</b>	<b>21,951,392</b>	<b>28,184,708</b>	<b>28,469,450</b>	<b>37,432,419</b>
Cash Balance Reserve	3,750,000	5,000,000	5,000,000	5,000,000	5,000,000
Continuing Appropriations	20,926,701	14,727,533	20,926,701	20,926,701	20,926,701
Reserve - Amer. Disabilities Act (ADA ) Projects	0	0	0	0	1,600,000
Reserve - Asset Preservation/Projects	280,000	280,000	280,000		
Reserve - Seattle Asian Art Museum	0	2,000,000	2,000,000	2,425,000	9,800,000
<b>Total Reserves</b>	<b>24,956,701</b>	<b>22,007,533</b>	<b>28,206,701</b>	<b>28,351,701</b>	<b>37,326,701</b>
<b>Ending Unreserved Fund Balance</b>	<b>11,055,894</b>	<b>-56,141</b>	<b>-21,993</b>	<b>117,749</b>	<b>105,718</b>

## Cumulative Reserve Subfund

### Cumulative Reserve Subfund - REET II Subaccount (00161)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>20,847,951</b>	<b>16,794,519</b>	<b>25,786,757</b>	<b>26,655,698</b>	<b>21,953,902</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	24,126,864	25,397,316	24,824,941	25,731,204	27,634,785
Less: Actual and Budgeted Expenditures	9,544,968	25,440,000	21,009,000	27,534,000	18,437,000
Less: Capital Improvements	9,643,090	2,947,000	2,947,000	2,899,000	7,336,000
<b>Ending Fund Balance</b>	<b>25,786,757</b>	<b>13,804,835</b>	<b>26,655,698</b>	<b>21,953,902</b>	<b>23,815,687</b>
Cash Balance Reserve	2,850,000	5,000,000	5,000,000	5,000,000	5,000,000
Continuing Appropriations	16,697,234	8,604,362	16,697,234	16,697,234	16,697,234
Reserve - Amer. Disabilities Act (ADA) Projects					1,000,000
Reserve - Neighborhood (NSF) Projects					1,000,000
Reserve - Seattle Asian Art Museum				100,000	100,000
<b>Total Reserves</b>	<b>19,547,234</b>	<b>13,604,362</b>	<b>21,697,234</b>	<b>21,797,234</b>	<b>23,797,234</b>
<b>Ending Unreserved Fund Balance</b>	<b>6,239,523</b>	<b>200,473</b>	<b>4,958,464</b>	<b>156,668</b>	<b>18,453</b>



## Cumulative Reserve Subfund

### Cumulative Reserve Subfund - Unrestricted Subaccount (00164)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>2,002,294</b>	<b>5,902,784</b>	<b>6,259,908</b>	<b>5,531,449</b>	<b>7,386,875</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	25,337,759	6,616,500	6,911,500	6,491,000	4,797,000
Less: Actual and Budgeted Expenditures	1,099,099	3,080,178	3,080,178	664,000	1,266,000
Less: Capital Improvements	19,981,046	4,559,781	4,559,781	3,971,574	2,279,392
<b>Ending Fund Balance</b>	<b>6,259,908</b>	<b>4,879,325</b>	<b>5,531,449</b>	<b>7,386,875</b>	<b>8,638,483</b>
Continuing Appropriations	7,961,645	5,835,245	7,861,645	7,861,645	7,861,645
General Expense Reserve					750,000
Zoo Surface Parking Lot Reserve		2,000,000			
<b>Total Reserves</b>	<b>7,961,645</b>	<b>7,835,245</b>	<b>7,861,645</b>	<b>7,861,645</b>	<b>8,611,645</b>
<b>Ending Unreserved Fund Balance</b>	<b>-1,701,737</b>	<b>-2,955,920</b>	<b>-2,330,196</b>	<b>-474,770</b>	<b>26,838</b>

# Cumulative Reserve Subfund

## Cumulative Reserve Subfund - Bluefields Subaccount (00178)

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>205,176</b>	<b>205,182</b>	<b>204,670</b>	<b>204,670</b>	<b>204,670</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	-506	0	0	0	0
<b>Ending Fund Balance</b>	<b>204,670</b>	<b>205,182</b>	<b>204,670</b>	<b>204,670</b>	<b>204,670</b>
Designated for Special Purpose	204,670	205,182	204,670	204,670	204,670
<b>Total Reserves</b>	<b>204,670</b>	<b>205,182</b>	<b>204,670</b>	<b>204,670</b>	<b>204,670</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Debt Service

Fred Podesta, Director

(206) 386-0041

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

## Department Overview

The purpose of this Debt Service section is to provide appropriation authority for particular payments of debt service and associated costs of issuing debt that require legal appropriations. These appropriations include debt service payments to be made from the Bond Interest and Redemption Fund, Limited Tax General Obligation (LTGO) Issuance Costs, Unlimited Tax General Obligation (UTGO) Issuance Costs, and Unlimited Tax General Obligation (UTGO) (voter approved) debt service payments.

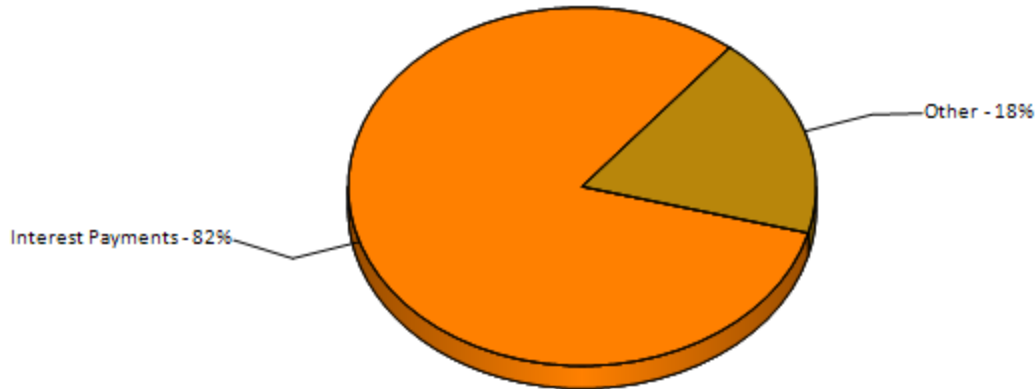
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$0	\$27,929,361	\$32,033,589	\$37,318,039
<b>Total Operations</b>	<b>\$0</b>	<b>\$27,929,361</b>	<b>\$32,033,589</b>	<b>\$37,318,039</b>
<b>Total Appropriations</b>	<b>\$0</b>	<b>\$27,929,361</b>	<b>\$32,033,589</b>	<b>\$37,318,039</b>
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.

# Debt Service

## 2015 Proposed Budget - Expenditure by Category



### Budget Overview

In addition to the regular operating budget, the City uses bonds and property tax levies to fund a variety of special capital improvement projects. The City's budget must include funds to pay interest due on outstanding bonds and to pay the principal amount of bonds at maturity. The City has issued three types of debt to finance its capital improvement programs:

#### Unlimited Tax General Obligation Bonds

The City may issue Unlimited Tax General Obligation (UTGO) Bonds for capital purposes if a proposition authorizing their issuance is approved by 60% of the voters in an election in which the number of voters exceeds 40% of the voters in the most recent general election. Payment of principal and interest is backed by the "full faith and credit" of the City. This means that the City commits itself to include in its property tax levy an amount that is sufficient to pay principal and interest on the bonds. Property taxes levied to pay debt service on UTGO bonds are not subject to the statutory limits in state law on the taxing authority of local governments, which is why UTGO bonds are "unlimited" (see the "Property Tax" section of the "Revenue Overview" for a description of statutory limits on property tax rates and growth). However, state law does limit the amount of UTGO bonds that can be outstanding at any time to 7.5% of assessed valuation of property in the city: 2.5% for open space and park facilities, 2.5% for utility purposes, and 2.5% for general purposes. As of December 31, 2013, there were approximately \$123 million in UTGO bonds outstanding. In 2014, the City issued \$16 million of UTGO bonds, the second in a series for the voter-approved Seawall. Seattle's Department of Transportation currently estimates that it will need a total of about \$132 million of additional bond proceeds for the Seawall to meet its cash flow needs through the second quarter of 2016. This amount is shown below, although the City will reassess this level of borrowing prior to actual issuance in 2015.

# Debt Service

## Limited Tax General Obligation Bonds

The City Council may authorize the issuance of Limited Tax General Obligation (LTGO) Bonds, also known as Councilmanic bonds, in an amount up to 1.5% of assessed valuation, without a vote of the people. The City pledges its full faith and credit to the payment of principal and interest on LTGO bonds, but this pledge must be fulfilled within the City's statutory property tax limitations. Thus, these are "limited" general obligation bonds. The combination of UTGO bonds issued for general purposes and LTGO bonds cannot exceed 2.5% of assessed property valuation. If LTGO bonds are issued up to the 1.5% ceiling, then UTGO bonds for general purposes are limited to 1% of assessed value.

The City also guarantees debt issued by the Pike Place Market Preservation and Development Authority, the Seattle Indian Services Commission, the Seattle Chinatown/International District Preservation and Development Authority, and the Museum Development Authority. As of December 31, 2013, the guarantees totaled \$70 million out of \$887 million outstanding LTGO debt. Guarantees count against the City's LTGO debt capacity.

## Revenue Bonds

Revenue bonds are used to provide financing for the capital programs of City Light and the three other utilities - Water, Drainage and Wastewater, and Solid Waste - which are grouped together in Seattle Public Utilities. The City does not pledge its full faith and credit to the payment of debt service on revenue bonds. Payment of principal and interest on the bonds issued by each utility is derived solely from the revenues generated by the issuing utility. No tax revenues are used to pay debt service.

When revenue bonds are sold, the City commits itself to set fees and charges for the issuing utility that will be sufficient to pay all costs of operations and maintenance, and all payments of principal and interest on the bonds. While the amount of revenue bonds is not subject to statutory limits, the utility's ability to repay debt with interest is a practical constraint.

## Forms of Debt Authorized by State Law

Table 1 below summarizes the conditions and limitations that apply to the issuance of the general obligation debt issued by the City.

**Table 1 - Summary of Conditions and Limitations for City Debt Issuances**

Form of Debt	Voter Approval Required	Source of Repayment	Statutory Limitation	Current Limit <sup>1</sup>	Outstanding 12-31-13
<b>Unlimited Tax General Obligation Bonds (UTGO)</b>					
Parks & Open Space	Yes	Property Tax	2.5% of AV	\$3.2 Billion	\$0
Utility	Yes	Property Tax	2.5% of AV	\$3.2 Billion	\$0
General Purposes	Yes	Property Tax	1.0 % of AV <sup>2</sup>	\$1.3 Billion	\$123 Million
<b>Limited Tax General Obligation Bonds (LTGO)</b>	No	Taxes and Other Revenues	1.5% of AV <sup>2</sup>	\$1.9 Billion	\$887 Million <sup>3</sup>

<sup>1</sup> As of 1/1/14, assuming the latest certified assessed value of \$128.2 billion, issued on January 22, 2014 for taxes payable in 2014.

<sup>2</sup> The sum of UTGO and LTGO debt for general purposes cannot exceed 2.5% of assessed valuation.

<sup>3</sup> Includes \$70 million of PDA debt guarantees.

# Debt Service

## City Debt Management Policies and Bond Ratings

The use of debt financing by the City is subject not only to state law, but also to the debt management policies adopted by the Mayor and City Council. According to these policies, a capital project should be financed with bond proceeds only under certain circumstances including the following:

- in emergencies;
- when the project being financed will produce revenues that can be used to pay debt service on the bonds; or
- when the use of debt will result in a more equitable sharing of the costs of the project between current and future beneficiaries of the project.

Paying for long-lived assets, such as libraries or parks, from current tax revenues would place a large burden on current taxpayers, while allowing future beneficiaries to escape the burden of payment. The use of debt effectively spreads the cost of acquiring or constructing capital assets over the life of the bonds.

The City's debt management policies require that 12% of the City's LTGO total issuance capacity be reserved for emergencies. They also state that net debt service on LTGO bonds (defined as total debt service, minus dedicated project revenues) should not exceed 9% of the General Fund budget, and should remain below 7% over the long term (the City's net debt service on LTGO bonds is currently about 6%).

The City has earned very high ratings on its bonds as a result of a strong economy and prudent financial practices. The City's UTGO debt is rated Aaa by Moody's Investors Service, AAA by Fitch IBCA, and AAA by Standard & Poor's (S&P), which are the highest possible ratings. The City's LTGO debt is rated Aa1 by Moody's, AA+ by Fitch, and AAA by S&P. In addition, the City's utilities have very high ratings for revenue debt, reflecting sound finances and good management.

## 2015 and 2016 Projected Bond Issues

In 2015, the City expects to issue approximately \$63 million of limited tax general obligation (LTGO) bonds for a variety of purposes. Table 2 lists the financed projects and other details of the financing plan. Bond proceeds will be deposited into the 2015 Multipurpose Bond Fund. City departments responsible for all or portions of projects in Table 2 will then draw money from this fund as appropriated to implement the projects. The appropriations for those funds are in the respective departments' pages of this budget book. Table 3 shows a potential list of projects that may receive debt financing in 2015. In addition to these LTGO totals, Tables 2 and 3 also reflect the 2015 and 2016 increments of the \$290 million UTGO bond measure that voters approved in November 2012 for replacement of the Seawall. The City began issuing bonds for this project in 2013.

# Debt Service

**Table 2 – 2015 General Obligation Bond Issue - in \$1,000s Information Only**

Project	Capital Cost	Approx. Par Amount (1)	Max. Term	Approx. Rate	Debt Service Adopted 2015	Debt Service Estimated 2016	Debt Service Funding Source
Pike Market PC1-N (1 of 2)	28,000	28,840	20	5.0%	1,082	2,314	General Fund
Seawall - UTGO	134,700	138,741	30	5.0%	5,203	9,025	Voted Levy
Bridge Rehab (CPT-10%)	5,104	5,257	20	5.0%	197	422	SDOT (CPT-10%) (2)
South Park Bridge	5,000	5,150	20	5.0%	193	413	General Fund
Alaska Way Corridor (CPT-2.5%)	4,150	4,275	20	5.0%	160	343	SDOT (CPT-2.5%) (3)
CWF Overlook (CPT-2.5%)	1,379	1,420	20	5.0%	53	114	SDOT (CPT-2.5%) (3)
Fire Facilities (3 of 5)	4,900	5,047	20	5.0%	189	405	REET I
Electronic Records	1,500	1,545	5	3.0%	35	337	FAS
Data Center Short (3a of 3)	5,187	5,343	5	3.0%	120	1,167	DoIT
IT Enterprise	1,175	1,210	5	3.0%	27	264	DoIT
IT Service Mgt Tools	2,500	2,575	5	3.0%	58	562	DoIT
Golf	2,000	2,060	20	5.0%	77	165	DPR
<b>Total</b>	<b>195,595</b>	<b>201,463</b>			<b>7,395</b>	<b>15,532</b>	

- (1) Includes 3% for costs of issuance and pricing adjustments.  
 (2) Proceeds from Bridging the Gap - commercial parking tax receipts.  
 (3) Receipts from additional 2.5% commercial parking taxes.

**Table 3 – 2016 General Obligation Bond Issue - in \$1,000s Information Only**

Project	Capital Cost	Approx. Par Amount (1)	Max. Term	Approx. Rate	Debt Service Est. 2015	Debt Service Estimated 2016	Debt Service Funding Source
Pike Market PC1-N (2a of 2)	6,000	6,180	20	5.0%		232	General Fund
Pike Market PC1-N (2b of 2) (NOI-supported)	6,000	6,180	20	5.0%		232	General Fund
Seawall - UTGO	80,100	82,503	30	5.0%		3,094	Voted Levy
Bridge Rehab (CPT-10%)	6,100	6,283	20	5.0%		236	SDOT (CPT-10%) (2)
23rd Ave Corridor	9,578	9,865	20	5.0%		370	SDOT (CPT-10%) (2)
Alaska Way Corridor (CPT-2.5%) (3)	16,860	17,366	20	5.0%		651	SDOT (CPT-2.5%)
CWF Overlook (CPT-2.5%) (3)	1,281	1,319	20	5.0%		49	SDOT (CPT-2.5%)
Fire Stations	10,889	11,215	20	5.0%		421	REET
North Precinct	8,500	8,755	20	5.0%		328	REET
Fire Station 5	4,900	5,047	20	5.0%		189	REET
SMT IDF Server Closets	2,500	2,575	7	3.5%		68	FAS
Data Center Long	2,100	2,163	10	4.0%		65	DoIT
<b>Total</b>	<b>154,808</b>	<b>159,452</b>				<b>5,934</b>	

- (1) Includes 3% for costs of issuance and pricing adjustments.  
 (2) Proceeds from Bridging the Gap - commercial parking tax receipts.  
 (3) Receipts from additional 2.5% commercial parking taxes.

# Debt Service

## Summary of following informational tables on debt service

Table 4 shows the estimated \$1.8 million of costs of issuance and pricing adjustments for the 2015 LTGO bond issue.

Table 5 on the following pages displays outstanding LTGO debt service requirements sorted by issuance.

Table 6 displays the funds used to pay outstanding LTGO debt service, listing issuance year and funding source.

Table 7 displays UTGO debt service.

All tables in this section are for informational purposes only; legal appropriations are included elsewhere in the budget document.

**Table 4 - 2015 Multipurpose LTGO Fund Issuance Costs - in \$1,000s Information Only**

Approx. Par Amount	Issuance Costs & Pricing Adjustments	Issuance Cost Adopted 2015
62,722	3%	1,827

**Table 5 - Limited Tax General Obligation Bonds Debt Service by Bond Issuance (1,000s )**

	2014 Revised	2015 Proposed	2016 Proposed
<b>1998 E Bond Issue</b>			
Downtown Parking Garage	1,555,000		
<b>1998 E Bond Issue Total</b>	<b>1,555,000</b>		
<b>2004 Bond Issue</b>			
Concert Hall	1,531,423		
Park 90/5 Police Support Acquisition	651,110		
Seattle Municipal Tower Acquisition	4,818,217		
<b>2004 Bond Issue Total</b>	<b>7,000,750</b>		
<b>2005 Bond Issue</b>			
Alaskan Way Tunnel / Seawall	231,500	231,000	
Aquarium Pier 59	931,500	929,250	
Aquarium Pier 59 Entry	110,250	110,250	
City Hall	874,763	878,513	881,013
Civic Center Open Space	780,250	786,250	790,500
Convention Center	571,500	573,000	573,250
Fremont Bridge Approaches	71,500	68,250	
Justice Center	2,234,294	2,229,794	2,242,794
Library Garage	264,750	267,750	
Sandpoint	730,000	735,000	733,250
SeaPark	443,000	446,500	444,000
South Precinct	327,500	325,250	317,500
West Precinct	1,306,500	1,307,250	
<b>2005 Bond Issue Total</b>	<b>8,877,306</b>	<b>8,888,056</b>	<b>5,982,306</b>



# Debt Service

<b>2006 Bond Issue</b>			
Alaskan Way Viaduct	395,476	394,051	393,639
Aquarium Pier 59	140,090	140,840	141,909
Ninth & Lenora	339,075		
Park 90/5 Earthquake Repair	1,066,379	1,067,991	1,067,823
SLU Streetcar	137,501	137,520	133,058
<b>2006 Bond Issue Total</b>	<b>2,078,521</b>	<b>1,740,403</b>	<b>1,736,428</b>
<b>2007 Bond Issue</b>			
Alaskan Way Tunnel / Seawall	486,750	491,750	490,500
Aquarium	1,380,000	1,527,750	
Downtown Parking Garage	4,041,500	5,773,500	5,956,000
Mercer (from Zoo bonds)	1,225,530	1,225,753	1,224,418
Monorail	547,500	550,000	551,250
Northgate Land Acquisition	239,500	238,500	242,250
Zoo Garage	151,470	151,498	151,333
<b>2007 Bond Issue Total</b>	<b>8,072,250</b>	<b>9,958,750</b>	<b>8,615,750</b>
<b>2008 Bond Issue</b>			
Bridge Rehab (BTG)	302,500	305,250	302,500
Bridge Seismic (BTG)	122,500	119,500	121,500
King Street Station (BTG)	250,750	249,750	253,500
Lander (BTG)	234,750	228,500	272,250
Park 90/5 Police Support Acquisition	303,124	303,124	303,123
Seattle Municipal Tower & Police Support	2,440,376	2,440,376	2,440,376
South Lake Union Projects	372,750		
Spokane (BTG)	773,250	752,500	891,750
Mercer (BTG) (Orig Project)	3,291,272	3,211,770	3,806,786
Arterial Asphalt and Concrete (from 2008 Mercer)	341,479	333,230	394,965
<b>2008 Bond Issue Total</b>	<b>8,432,750</b>	<b>7,944,000</b>	<b>8,786,750</b>
<b>2009 Bond Issue</b>			
Alaskan Way Tunnel / Seawall	204,125	206,125	202,750
Arterial Asphalt and Concrete	6,580,875	953,250	
Bridge Rehab (BTG)	1,065,250	1,065,125	1,068,625
Jail	94,656	94,188	94,875
King Street Station (BTG)	132,125	128,875	130,500
Market 96 Refunding	466,000	464,625	467,375
North Precinct	96,125	94,375	97,500
Northgate Land Acquisition	469,375	473,250	471,500
Northgate Park	207,218	207,533	207,428
Pike Place Market	2,506,125		
Rainier Beach Community Center	519,375	519,125	517,875
Rainier Beach Community Center (reallocated from NG)	286,158	286,593	286,448
Spokane (BTG)	2,156,750	2,159,375	2,158,250
Spokane (BTG) (Redirected from Jail)	283,969	282,563	284,625
Trails	504,500	256,250	
<b>2009 Bond Issue Total</b>	<b>15,572,625</b>	<b>7,191,250</b>	<b>5,987,750</b>
<b>2010A BAB Issue</b>			
Alaskan Way Tunnel / Seawall	350,757	350,757	350,757
Bridge Rehab (BTG)	1,209,875	1,209,875	1,209,875
Bridge Seismic (BTG)	482,808	482,808	482,808
Fire Station Projects	177,924	177,924	177,924
Golf	22,075	22,075	22,075

## Debt Service

King Street Station (BTG)	21,007	21,007	21,007
Mercer West (BTG)	397,367	397,367	397,367
Spokane (BTG)	269,530	269,530	269,530
Mercer (BTG) (Orig Proj)			
Mercer West (BTG) (from 2010A BABS Mercer)	82,984	82,984	82,984
<b>2010A BAB Issue Total</b>	<b>3,014,327</b>	<b>3,014,327</b>	<b>3,014,327</b>
<b>2010B Bond Issue</b>			
Alaskan Way Tunnel / Seawall	480,250	480,500	479,750
Ballard Neighborhood Center	362,900	365,400	367,150
Bridge Rehab (BTG)	167,250	992,250	1,376,000
Bridge Seismic (BTG)	67,000	397,000	550,500
City Hall	3,287,913	3,282,413	3,282,913
Civic Center Open Space	382,800	380,050	381,800
Fire Station Projects	456,000	457,250	457,500
Golf	55,000	57,750	55,250
Interbay Golf Facilities	390,650	392,150	387,900
Justice Center	3,281,838	3,291,588	3,281,588
King Street Station (BTG)	3,000	18,000	22,250
McCaw Hall	796,250	793,500	799,250
Mercer West (BTG)	49,500	294,500	407,250
Park 90/5 - 2001	363,150	365,650	362,400
Parking Pay Stations	419,000	420,000	
Pike Place Market	1,223,250		
Police Training Facilities	211,050	213,800	216,050
Seattle Municipal Tower TI	652,500	655,250	661,500
Southwest Precinct	834,450	830,950	836,200
Spokane (BTG)	37,500	222,500	308,250
Training Facilities	450,200	449,700	453,450
Westbridge	683,900	681,150	682,400
Mercer (BTG) (Orig Proj)	10,523	62,373	87,230
23rd Ave (BTG) (from 2010B Mercer)	6,728	39,878	55,770
<b>2010B Bond Issue Total</b>	<b>14,672,600</b>	<b>15,143,600</b>	<b>15,512,350</b>
<b>2011 Bond Issue</b>			
AWV - Parking/Prgm Mgt (CPT)	278,900	278,900	283,275
Bridge Rehab (BTG)	117,151	116,851	117,211
Bridge Seismic (BTG)	141,344	138,094	139,719
Facility Energy Retrofits-CTR	57,000	55,000	57,875
Facility Energy Retrofits-DPR	56,050	54,050	52,050
Facility Energy Retrofits-FAS	78,225	75,475	77,600
Golf	163,225	158,975	159,600
King Street Station (BTG)	288,369	286,744	289,744
Mercer West (CPT)	579,819	581,444	582,319
Pike Place Market	5,222,375		
Rainier Beach Community Center	322,694	325,194	322,319
Seattle Center House	384,000	380,250	380,875
Seawall (CPT)	889,300	888,800	887,300
Bridge Seismic (BTG) (from 2011 Bridge Rehab)	417,350	416,282	417,564
Spokane (BTG) (Orig Proj)	112,905		
AAC Northgate (BTG) (from 2011 Spokane)	322,585	323,135	322,310
Chesiahud (BTG) (from 2011 Spokane)	80,646	80,784	80,578
Linden (BTG) (from 2011 Spokane)	129,034		
Bridge Rehab (BTG) (from 2011 Spokane)	145,163	145,411	145,040

## Debt Service

Bridge Seismic (BTG) (from 2011 Spokane)	177,422	177,724	177,271
Sidewalks (BTG) (from 2011 Spokane)	80,646	80,784	80,578
23rd Ave (BTG) (from 2011 Spokane)	419,361		
Mercer West (CPT) (from 2011 Bridge Rehab - BTG)	197,692	197,186	197,794
Mercer West (CPT) (from 2011 Spokane)	145,163	145,411	145,040
23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane))		400,332	399,310
Mercer West (from 23rd (BTG) (from 2011 Spokane))		19,744	19,693
Spokane (Rdcd for AAC (BTG) (Orig Proj))		81,091	80,884
Arterial Asphalt & Concrete (from 2011 Spokane (BTG))		32,007	31,925
Linden (BTG) (Rdcd for AA - from 2011 Spokane)		110,124	109,843
Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane))		19,130	19,081
<b>2011 Bond Issue Total</b>	<b>10,806,419</b>	<b>5,568,919</b>	<b>5,576,794</b>
<b>2012 Bond Issue</b>			
Alaskan Way Tunnel / Seawall	136,750	136,750	356,750
Aquarium Pier 59	547,000	547,000	1,417,000
Aquarium Pier 59 Entry	65,750	65,750	170,750
AWV - Parking/Prgm Mgt	323,150	324,750	323,750
City Hall	374,200	374,200	374,200
Fremont Bridge Approaches	40,500	40,500	105,500
Golf	289,150	289,150	287,650
Historic Buildings	1,620,050	1,621,250	1,626,250
Joint Training Facility	153,800	155,000	155,000
Justice Center	374,200	374,200	374,200
Library Garage	155,500	155,500	405,500
Library IT	155,950	150,750	154,250
Linden (BTG)	411,450	407,850	406,850
Magnuson Bldg 30	313,900	316,500	316,750
McCaw Hall (long)	126,450	118,250	124,500
Rainier Beach Community Center	446,750	449,150	449,150
Seawall (CPT)	186,900	188,700	189,450
SMT Base	141,350	132,750	133,500
SR 519	193,300	193,500	192,250
Mercer (BTG) (Orig Proj)			
Mercer West (CPT) (from 2012 Mercer)	331,000	335,400	332,900
<b>2012 Bond Issue Total</b>	<b>6,387,100</b>	<b>6,376,900</b>	<b>7,896,150</b>
<b>2013A Bond Issue</b>			
Data Center	285,550	283,500	282,350
Financial IT Upgrades	1,199,700	1,199,350	1,203,000
Fire Facilities	835,269	836,119	838,519
Golf	119,813	119,213	117,413
North Precinct	280,256	278,856	279,656
Rainier Beach Community Center	433,050	435,900	434,300
Video Mobile Data Terminals	910,300	912,450	913,600
B&O IT (Orig Proj)	981,855	979,682	982,422
Critical Infrastructure - WP/EOC (from 2013 B&O)	467,550	466,515	467,820
City Hall TI (from 2013 B&O)	109,095	108,854	109,158
<b>2013A Bond Issue Total</b>	<b>5,622,438</b>	<b>5,620,438</b>	<b>5,628,238</b>
<b>2013B Bond Issue</b>			
Concert Hall	159,503	1,769,612	1,772,919
Magnuson Bldg 11	546,107	548,213	545,888
Magnuson Bldg 30	486,315	489,270	487,195
Park 90/5 Police Support Acquisition	132,919	778,339	768,859

## Debt Service

Seattle Municipal Tower Acquisition	1,036,771	5,773,219	5,784,632
<b>2013B Bond Issue Total</b>	<b>2,361,616</b>	<b>9,358,653</b>	<b>9,359,493</b>
<b>2014 Bond Issue</b>			
Financial IT Upgrades	175,317	1,420,625	1,417,500
Golf	121,640	373,863	375,613
North Precinct	145,491	450,706	445,831
South Park Bridge	218,671	674,400	674,525
Data Center Short	453,646	3,674,125	3,673,625
Data Center Long	189,498	875,650	877,400
IT Enterprise	54,019	438,000	440,000
Benaroya Hall Equipment	25,990	119,675	120,800
SCIPDA-A	53,202	173,288	179,038
SCIPDA-B	47,399	84,894	84,894
IT Computing Architecture	24,985	200,750	202,500
IT Electronic Records	74,677	606,625	601,875
SMT Critical Infrastructure	57,369	463,500	464,500
<b>2014 Bond Issue Total</b>	<b>1,641,905</b>	<b>9,556,100</b>	<b>9,558,100</b>
<b>2015 Bond Issue</b>			
Fire Facilities		189,259	404,978
Golf		77,250	165,300
South Park Bridge		193,125	413,249
Data Center Short		120,209	1,166,583
IT Enterprise		27,231	264,264
Bridge Rehab (CPT10%)		197,142	421,845
Electronic Records		34,763	337,358
IT Service Mgt Tools		57,938	562,263
Pike Market PC-1 N		1,081,500	2,314,196
Alaska Way Corridor (CPT-2.5%)		160,294	342,997
CWF Overlook (CPT-2.5%)		53,264	113,974
<b>2015 Bond Issue Total</b>		<b>2,191,975</b>	<b>6,507,007</b>
<b>2016 Bond Issue</b>			
Fire Facilities			420,580
North Precinct			328,313
Data Center Long			64,890
Bridge Rehab (CPT10%)			235,613
23rd Ave Corridor			369,950
Fire Station 5			189,263
SMT IDF Server Closets			67,594
Pike Market PC-1 N			231,750
Pike Market PC-1 N (NOI Supported)			231,750
Alaska Way Corridor (CPT-2.5%)			651,218
CWF Overlook (CPT-2.5%)			49,479
<b>2016 Bond Issue Total</b>			<b>2,840,400</b>
<b>Grand Total</b>	<b>96,095,606</b>	<b>92,553,370</b>	<b>97,001,841</b>

# Debt Service

**Table 6 - Limited Tax General Obligation Bonds Debt Service by Funding Source (1,000s)**

	2014 Revised	2015 Proposed	2016 Proposed
<b>Bond Interest &amp; Redemption Fund - LTGO</b>			
<b>2006 Bond Issue</b>			
Park 90/5 Earthquake Repair		82,609	
<b>2007 Bond Issue</b>			
Zoo Garage		12,566	
<b>2009 Bond Issue</b>			
Market 96 Refunding	466,000	464,625	467,375
Northgate Park		14,662	
Rainier Beach Community Center		292,375	
<b>2010A BAB Issue</b>			
Alaskan Way Tunnel / Seawall	113,926	113,926	113,926
Bridge Rehab (BTG)	392,967	392,967	392,967
Bridge Seismic (BTG)	156,816	156,816	156,816
Fire Station Projects	57,790	57,790	57,790
Golf	7,170	7,170	7,170
King Street Station (BTG)	6,823	6,823	6,823
Mercer West (BTG)	156,018	156,018	156,018
Spokane (BTG)	87,543	87,543	87,543
<b>2014 Bond Issue</b>			
Benaroya Hall Equipment	25,990	119,675	120,800
SCIPDA-A	53,202	173,288	179,038
SCIPDA-B	47,399	84,894	84,894
<b>Bond Interest &amp; Redemption Fund - LTGO Total</b>	<b>1,571,645</b>	<b>2,223,747</b>	<b>1,831,160</b>
<b>Cumulative Reserve Subfund - REET I</b>			
<b>2007 Bond Issue</b>			
Northgate Land Acquisition	239,500	238,500	242,250
<b>2010A BAB Issue</b>			
Fire Station Projects	120,134	120,134	120,134
<b>2010B Bond Issue</b>			
Fire Station Projects	456,000	457,250	457,500
Westbridge	563,900	561,150	562,400
<b>2011 Bond Issue</b>			
Seattle Center House	384,000	380,250	380,875
<b>2013A Bond Issue</b>			
Fire Facilities	835,269	836,119	838,519
<b>2015 Bond Issue</b>			
Fire Facilities		189,259	404,978
<b>2016 Bond Issue</b>			
Fire Facilities			420,580
North Precinct			328,313
Fire Station 5			189,263
<b>Cumulative Reserve Subfund - REET I Total</b>	<b>2,598,803</b>	<b>2,782,662</b>	<b>3,944,812</b>
<b>Cumulative Reserve Subfund - REET II</b>			
<b>2005 Bond Issue</b>			
Alaskan Way Tunnel / Seawall	231,500	231,000	
Aquarium Pier 59	931,500	929,250	
Fremont Bridge Approaches	71,500	68,250	
<b>2006 Bond Issue</b>			

## Debt Service

Alaskan Way Viaduct	395,476	394,051	393,639
Aquarium Pier 59	140,090	140,840	141,909
<b>2007 Bond Issue</b>			
Alaskan Way Tunnel / Seawall	486,750	491,750	490,500
<b>2012 Bond Issue</b>			
Alaskan Way Tunnel / Seawall	136,750	136,750	356,750
Aquarium Pier 59	547,000	547,000	1,417,000
Fremont Bridge Approaches	40,500	40,500	105,500
<b>Cumulative Reserve Subfund - REET II Total</b>	<b>2,981,066</b>	<b>2,979,391</b>	<b>2,905,298</b>
<b>Cumulative Reserve Subfund - Unrestricted</b>			
<b>2005 Bond Issue</b>			
Aquarium Pier 59 Entry	110,250	110,250	
<b>2007 Bond Issue</b>			
Aquarium	1,380,000	1,527,750	
Monorail	547,500	550,000	551,250
<b>2010B Bond Issue</b>			
Westbridge	55,000	0	0
<b>2012 Bond Issue</b>			
Aquarium Pier 59 Entry	65,750	65,750	170,750
<b>Cumulative Reserve Subfund - Unrestricted Total</b>	<b>2,158,500</b>	<b>2,253,750</b>	<b>722,000</b>
<b>Downtown Garage Fund</b>			
<b>1998 E Bond Issue</b>			
Downtown Parking Garage	1,555,000		
<b>2007 Bond Issue</b>			
Downtown Parking Garage	4,041,500	5,773,500	5,956,000
<b>Downtown Garage Fund Total</b>	<b>5,596,500</b>	<b>5,773,500</b>	<b>5,956,000</b>
<b>Fleets &amp; Facilities Fund</b>			
<b>2004 Bond Issue</b>			
Park 90/5 Police Support Acquisition	143,251		
Seattle Municipal Tower Acquisition	4,818,217		
<b>2005 Bond Issue</b>			
City Hall	874,763	878,513	881,013
Civic Center Open Space	780,250	786,250	790,500
Justice Center	2,234,294	2,229,794	2,242,794
SeaPark	443,000	446,500	444,000
<b>2006 Bond Issue</b>			
Park 90/5 Earthquake Repair	233,778	234,131	234,095
<b>2008 Bond Issue</b>			
Seattle Municipal Tower & Police Support	2,395,799	2,395,799	2,395,799
<b>2010B Bond Issue</b>			
City Hall	3,287,913	3,282,413	3,282,913
Civic Center Open Space	382,800	380,050	381,800
Justice Center	3,281,838	3,291,588	3,281,588
Park 90/5 - 2001	79,893	80,443	79,728
Seattle Municipal Tower TI	652,500	655,250	661,500
<b>2012 Bond Issue</b>			
City Hall	374,200	374,200	374,200
Historic Buildings	1,620,050	1,621,250	1,626,250
Justice Center	374,200	374,200	374,200
SMT Base	141,350	132,750	133,500
<b>2013A Bond Issue</b>			
Financial IT Upgrades	1,199,700	1,199,350	1,203,000

# Debt Service

<b>2013B Bond Issue</b>			
Park 90/5 Police Support Acquisition	29,242	171,235	169,149
Seattle Municipal Tower Acquisition	1,036,771	5,773,219	5,784,632
<b>2014 Bond Issue</b>			
Financial IT Upgrades	175,317	1,420,625	1,417,500
SMT Critical Infrastructure	57,369	463,500	464,500
<b>2015 Bond Issue</b>			
Electronic Records		34,763	337,358
<b>2016 Bond Issue</b>			
SMT IDF Server Closets			67,594
<b>Fleets &amp; Facilities Fund Total</b>	<b>24,616,493</b>	<b>26,225,822</b>	<b>26,627,612</b>
<b>General Fund</b>			
<b>2004 Bond Issue</b>			
Concert Hall	1,531,423		
Park 90/5 Police Support Acquisition	442,748		
<b>2005 Bond Issue</b>			
Convention Center	571,500	573,000	573,250
Sandpoint	730,000	735,000	733,250
South Precinct	327,500	325,250	317,500
West Precinct	1,306,500	1,307,250	
<b>2006 Bond Issue</b>			
Ninth & Lenora	339,075		
Park 90/5 Earthquake Repair	727,000	645,491	727,985
SLU Streetcar	137,501	137,520	133,058
<b>2007 Bond Issue</b>			
Zoo Garage	151,470	138,932	151,333
<b>2008 Bond Issue</b>			
Park 90/5 Police Support Acquisition	303,124	0	45,314
South Lake Union Projects	372,750		
<b>2009 Bond Issue</b>			
Jail	94,656	94,188	94,875
North Precinct	96,125	94,375	97,500
Northgate Land Acquisition	469,375		471,500
Northgate Park	207,218	192,871	207,428
Rainier Beach Community Center	519,375	0	517,875
Rainier Beach Community Center (reallocated from NG)	286,158	286,593	286,448
<b>2010B Bond Issue</b>			
Ballard Neighborhood Center	362,900	365,400	367,150
McCaw Hall	796,250	793,500	799,250
Park 90/5 - 2001	246,942	248,642	246,432
Police Training Facilities	211,050	213,800	216,050
Southwest Precinct	834,450		836,200
Training Facilities	382,670	13,195	385,433
<b>2011 Bond Issue</b>			
Facility Energy Retrofits-CTR	57,000		
Facility Energy Retrofits-DPR	56,050		
Facility Energy Retrofits-FAS	78,225		
Rainier Beach Community Center	322,694		
<b>2012 Bond Issue</b>			
Joint Training Facility	129,450	130,250	130,050
Rainier Beach Community Center	446,750	449,150	449,150
<b>2013A Bond Issue</b>			

# Debt Service

North Precinct	280,256	278,856	279,656
Rainier Beach Community Center	433,050	435,900	434,300
Video Mobile Data Terminals	910,300	912,450	913,600
B&O IT (Orig Proj)	981,855	979,682	982,422
Critical Infrastructure - WP/EOC (from 2013 B&O)	467,550	466,515	467,820
City Hall TI (from 2013 B&O)	109,095	108,854	109,158
<b>2013B Bond Issue</b>			
Concert Hall	159,503	1,769,612	1,772,919
Park 90/5 Police Support Acquisition	90,385	529,270	522,824
<b>2014 Bond Issue</b>			
North Precinct	145,491	450,706	445,831
South Park Bridge	218,671	674,400	674,525
<b>2015 Bond Issue</b>			
South Park Bridge		193,125	413,249
Pike Market PC-1 N		1,081,500	2,314,196
<b>2016 Bond Issue</b>			
Pike Market PC-1 N			231,750
Pike Market PC-1 N (NOI Supported)			231,750
<b>General Fund Total</b>	<b>16,334,085</b>	<b>14,625,274</b>	<b>17,581,028</b>
<b>Information Technology Fund</b>			
<b>2013A Bond Issue</b>			
Data Center	285,550	283,500	282,350
<b>2014 Bond Issue</b>			
Data Center Short	453,646	3,674,125	3,673,625
Data Center Long	189,498	875,650	877,400
IT Enterprise	54,019	438,000	440,000
IT Computing Architecture	24,985	200,750	202,500
IT Electronic Records	74,677	606,625	601,875
<b>2015 Bond Issue</b>			
Data Center Short		120,209	1,166,583
IT Enterprise		27,231	264,264
IT Service Mgt Tools		57,938	562,263
<b>2016 Bond Issue</b>			
Data Center Long			64,890
<b>Information Technology Fund Total</b>	<b>1,082,375</b>	<b>6,284,028</b>	<b>8,135,750</b>
<b>Library Fund</b>			
<b>2005 Bond Issue</b>			
Library Garage	264,750	267,750	
<b>2012 Bond Issue</b>			
Library Garage	155,500	155,500	405,500
Library IT	155,950	150,750	154,250
<b>Library Fund Total</b>	<b>576,200</b>	<b>574,000</b>	<b>559,750</b>
<b>Parks &amp; Recreation Fund</b>			
<b>2010A BAB Issue</b>			
Golf	14,905	14,905	14,905
<b>2010B Bond Issue</b>			
Golf	55,000	57,750	55,250
Interbay Golf Facilities	390,650	392,150	387,900
Westbridge	65,000	120,000	120,000
<b>2011 Bond Issue</b>			
Golf	163,225	158,975	159,600
<b>2012 Bond Issue</b>			



## Debt Service

Golf	289,150	289,150	287,650
Magnuson Bldg 30	313,900	316,500	316,750
<b>2013A Bond Issue</b>			
Golf	119,813	119,213	117,413
<b>2013B Bond Issue</b>			
Magnuson Bldg 11	546,107	548,213	545,888
Magnuson Bldg 30	486,315	489,270	487,195
<b>2014 Bond Issue</b>			
Golf	121,640	373,863	375,613
<b>2015 Bond Issue</b>			
Golf		77,250	165,300
<b>Parks &amp; Recreation Fund Total</b>	<b>2,565,704</b>	<b>2,957,238</b>	<b>3,033,463</b>
<b>Pike Place Market Renovation Fund</b>			
<b>2009 Bond Issue</b>			
Pike Place Market	2,506,125		
<b>2010B Bond Issue</b>			
Pike Place Market	1,223,250		
<b>2011 Bond Issue</b>			
Pike Place Market	5,222,375		
<b>Pike Place Market Renovation Fund Total</b>	<b>8,951,750</b>		
<b>Seattle Center Fund</b>			
<b>2012 Bond Issue</b>			
McCaw Hall (long)	126,450	118,250	124,500
<b>Seattle Center Fund Total</b>	<b>126,450</b>	<b>118,250</b>	<b>124,500</b>
<b>SPU Drainage &amp; Wastewater Fund</b>			
<b>2004 Bond Issue</b>			
Park 90/5 Police Support Acquisition	19,535		
<b>2006 Bond Issue</b>			
Park 90/5 Earthquake Repair	31,680	31,728	31,723
<b>2008 Bond Issue</b>			
Seattle Municipal Tower & Police Support	13,373	13,373	13,373
<b>2010B Bond Issue</b>			
Park 90/5 - 2001	10,895	10,970	10,872
Training Facilities	20,259	20,237	20,405
<b>2012 Bond Issue</b>			
Joint Training Facility	6,760	6,600	7,400
<b>2013B Bond Issue</b>			
Park 90/5 Police Support Acquisition	3,988	23,350	23,066
<b>SPU Drainage &amp; Wastewater Fund Total</b>	<b>106,489</b>	<b>106,258</b>	<b>106,839</b>
<b>SPU Solid Waste Fund</b>			
<b>2004 Bond Issue</b>			
Park 90/5 Police Support Acquisition	10,737		
<b>2006 Bond Issue</b>			
Park 90/5 Earthquake Repair	17,424	17,450	17,448
<b>2008 Bond Issue</b>			
Seattle Municipal Tower & Police Support	7,355	7,355	7,355
<b>2010B Bond Issue</b>			
Park 90/5 - 2001	5,992	6,033	5,980
Training Facilities	11,142	11,130	11,223
<b>2012 Bond Issue</b>			
Joint Training Facility	4,570	4,450	4,300
<b>2013B Bond Issue</b>			

# Debt Service

Park 90/5 Police Support Acquisition	2,658	15,567	15,377
<b>SPU Solid Waste Fund Total</b>	<b>59,879</b>	<b>61,986</b>	<b>61,683</b>
<b>SPU Water Fund</b>			
<b>2004 Bond Issue</b>			
Park 90/5 Police Support Acquisition	34,839		
<b>2006 Bond Issue</b>			
Park 90/5 Earthquake Repair	56,497	56,581	56,573
<b>2008 Bond Issue</b>			
Seattle Municipal Tower & Police Support	23,849	23,849	23,849
<b>2010B Bond Issue</b>			
Park 90/5 - 2001	19,429	19,562	19,388
Training Facilities	36,129	36,088	36,389
<b>2012 Bond Issue</b>			
Joint Training Facility	13,020	13,700	13,250
<b>2013B Bond Issue</b>			
Park 90/5 Police Support Acquisition	6,646	38,917	38,443
<b>SPU Water Fund Total</b>	<b>190,407</b>	<b>188,698</b>	<b>187,893</b>
<b>Transportation Fund</b>			
<b>2007 Bond Issue</b>			
Mercer (from Zoo bonds)	1,225,530	1,225,753	1,224,418
<b>2008 Bond Issue</b>			
Bridge Rehab (BTG)	302,500	305,250	302,500
Bridge Seismic (BTG)	122,500	119,500	121,500
King Street Station (BTG)	250,750	249,750	253,500
Lander (BTG)	234,750	228,500	272,250
Spokane (BTG)	773,250	752,500	891,750
Mercer (BTG) (Orig Project)	3,291,272	3,211,770	3,806,786
Arterial Asphalt and Concrete (from 2008 Mercer)	341,479	333,230	394,965
<b>2009 Bond Issue</b>			
Alaskan Way Tunnel / Seawall	204,125	206,125	202,750
Arterial Asphalt and Concrete	6,580,875	953,250	
Bridge Rehab (BTG)	1,065,250	1,065,125	1,068,625
King Street Station (BTG)	132,125	128,875	130,500
Spokane (BTG)	2,156,750	2,159,375	2,158,250
Spokane (BTG) (Redirected from Jail)	283,969	282,563	284,625
Trails	504,500	256,250	
<b>2010A BAB Issue</b>			
Alaskan Way Tunnel / Seawall	236,831	236,831	236,831
Bridge Rehab (BTG)	816,908	816,908	816,908
Bridge Seismic (BTG)	325,992	325,992	325,992
King Street Station (BTG)	14,184	14,184	14,184
Mercer West (BTG)	241,349	241,349	241,349
Spokane (BTG)	181,986	181,986	181,986
Mercer (BTG) (Orig Proj)			
Mercer West (BTG) (from 2010A BABS Mercer)	82,984	82,984	82,984
<b>2010B Bond Issue</b>			
Alaskan Way Tunnel / Seawall	480,250	480,500	479,750
Bridge Rehab (BTG)	167,250	992,250	1,376,000
Bridge Seismic (BTG)	67,000	397,000	550,500
King Street Station (BTG)	3,000	18,000	22,250
Mercer West (BTG)	49,500	294,500	407,250
Parking Pay Stations	419,000	420,000	

# Debt Service

Spokane (BTG)	37,500	222,500	308,250
Mercer (BTG) (Orig Proj)	10,523	62,373	87,230
23rd Ave (BTG) (from 2010B Mercer)	6,728	39,878	55,770
<b>2011 Bond Issue</b>			
AWV - Parking/Prgm Mgt (CPT)	278,900	278,900	283,275
Bridge Rehab (BTG)	117,151	116,851	117,211
Bridge Seismic (BTG)	141,344	138,094	139,719
King Street Station (BTG)	288,369	286,744	289,744
Mercer West (CPT)	579,819	581,444	582,319
Seawall (CPT)	889,300	888,800	887,300
Bridge Seismic (BTG) (from 2011 Bridge Rehab)	417,350	416,282	417,564
Spokane (BTG) (Orig Proj)	112,905		
AAC Northgate (BTG) (from 2011 Spokane)	322,585	323,135	322,310
Chesiahud (BTG) (from 2011 Spokane)	80,646	80,784	80,578
Linden (BTG) (from 2011 Spokane)	129,034		
Bridge Rehab (BTG) (from 2011 Spokane)	145,163	145,411	145,040
Bridge Seismic (BTG) (from 2011 Spokane)	177,422	177,724	177,271
Sidewalks (BTG) (from 2011 Spokane)	80,646	80,784	80,578
23rd Ave (BTG) (from 2011 Spokane)	419,361		
Mercer West (CPT) (from 2011 Bridge Rehab - BTG)	197,692	197,186	197,794
Mercer West (CPT) (from 2011 Spokane)	145,163	145,411	145,040
23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane))		400,332	399,310
Mercer West (from 23rd (BTG) (from 2011 Spokane))		19,744	19,693
Spokane (Rdcd for AAC (BTG) (Orig Proj))		81,091	80,884
Arterial Asphalt & Concrete (from 2011 Spokane (BTG))		32,007	31,925
Linden (BTG) (Rdcd for AA - from 2011 Spokane)		110,124	109,843
Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane))		19,130	19,081
<b>2012 Bond Issue</b>			
AWV - Parking/Prgm Mgt	323,150	324,750	323,750
Linden (BTG)	411,450	407,850	406,850
Seawall (CPT)	186,900	188,700	189,450
SR 519	193,300	193,500	192,250
Mercer (BTG) (Orig Proj)			
Mercer West (CPT) (from 2012 Mercer)	331,000	335,400	332,900
<b>2015 Bond Issue</b>			
Bridge Rehab (CPT10%)		197,142	421,845
Alaska Way Corridor (CPT-2.5%)		160,294	342,997
CWF Overlook (CPT-2.5%)		53,264	113,974
<b>2016 Bond Issue</b>			
Bridge Rehab (CPT10%)			235,613
23rd Ave Corridor			369,950
Alaska Way Corridor (CPT-2.5%)			651,218
CWF Overlook (CPT-2.5%)			49,479
<b>Transportation Fund Total</b>	<b>26,579,258</b>	<b>22,685,924</b>	<b>24,456,403</b>
<b>2008 LTGO Bond Fund</b>			
<b>2008 Bond Issue</b>			
Park 90/5 Police Support Acquisition		303,124	257,809
<b>2008 LTGO Bond Fund Total</b>		<b>303,124</b>	<b>257,809</b>
<b>2009 LTGO Bond Fund</b>			
<b>2009 Bond Issue</b>			
Northgate Land Acquisition		473,250	

# Debt Service

Rainier Beach Community Center	226,750		
<b>2009 LTGO Bond Fund Total</b>	<b>700,000</b>		
<b>2010 LTGO Bond Fund</b>			
<b>2010B Bond Issue</b>			
Southwest Precinct	830,950		
Training Facilities	369,050		
<b>2010 LTGO Bond Fund Total</b>	<b>1,200,000</b>		
<b>2011 LTGO Bond Fund</b>			
<b>2011 Bond Issue</b>			
Facility Energy Retrofits-CTR	55,000	57,875	
Facility Energy Retrofits-DPR	54,050	52,050	
Facility Energy Retrofits-FAS	75,475	77,600	
Rainier Beach Community Center	325,194	322,319	
<b>2011 LTGO Bond Fund Total</b>	<b>509,719</b>	<b>509,844</b>	
<b>Grand Total</b>	<b>96,095,606</b>	<b>92,553,370</b>	<b>97,001,841</b>

**Table 7 - Unlimited Tax General Obligation Bonds Debt Service (\$1,000s)**

	2014 Revised	2015 Proposed	2016 Proposed
<b>1998 A UTGO Bond Issue</b>			
Refunding	282,906	280,306	286,919
<b>2007 UTGO Bond Issue</b>			
Library	8,064,388	8,045,800	8,031,163
<b>2012 UTGO Bond Issue</b>			
Library & Refunding	6,452,050	6,452,200	6,452,000
<b>2013 UTGO Bond Issue</b>			
Seawall	2,990,200	2,992,450	2,989,400
<b>2014 UTGO Bond Issue</b>			
Seawall	419,297	968,450	964,000
<b>2015 UTGO Bond Issue</b>			
Seawall		5,202,788	9,025,301
<b>2016 UTGO Bond Issue</b>			
Seawall			3,093,863
<b>Grand Total</b>	<b>18,208,841</b>	<b>23,941,994</b>	<b>30,842,645</b>

# Debt Service

## Incremental Budget Changes

### Debt Service

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 27,929,361</b>	<b>0.00</b>	<b>\$ 27,929,361</b>	<b>0.00</b>
<b>Proposed Technical Changes</b>				
Adjust Issuance Cost and Debt Service Amounts	\$ 4,104,228	0.00	\$ 9,388,678	0.00
<b>Total Incremental Changes</b>	<b>\$ 4,104,228</b>	<b>0.00</b>	<b>\$ 9,388,678</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 32,033,589</b>	<b>0.00</b>	<b>\$ 37,318,039</b>	<b>0.00</b>

## Descriptions of Incremental Budget Changes

### Proposed Technical Changes

#### **Adjust Issuance Cost and Debt Service Amounts - \$4,104,228**

This item adjusts spending levels for debt service and debt issuance costs to projected 2015-2016 levels. Please see associated tables for detail.

# Debt Service

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Bond Interest and Redemption Budget Control Level	DEBTBIRF	0	2,612,757	2,223,747	1,831,160
Debt Issuance Costs - LTGO Budget Control Level	DEBTISSUE-L	0	2,723,310	1,826,848	2,241,234
Debt Issuance Costs - UTGO Budget Control Level	DEBTISSUE-U	0	2,100,000	4,041,000	2,403,000
<b>UTGO Debt Service Budget Control</b>					
UTGO - Bond Interest and Redemption		0	20,493,294	23,941,994	30,842,645
<b>Total</b>	<b>DEBTUTGO</b>	<b>0</b>	<b>20,493,294</b>	<b>23,941,994</b>	<b>30,842,645</b>
<b>Department Total</b>		<b>0</b>	<b>27,929,361</b>	<b>32,033,589</b>	<b>37,318,039</b>

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

### Bond Interest and Redemption Budget Control Level

The purpose of the Bond Interest and Redemption Budget Control Level is to make certain debt service payments through the Bond Interest and Redemption Fund (BIRF).

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Bond Interest and Redemption	0	2,612,757	2,223,747	1,831,160
<b>Total</b>	<b>0</b>	<b>2,612,757</b>	<b>2,223,747</b>	<b>1,831,160</b>

### Debt Issuance Costs - LTGO Budget Control Level

The purpose of the Debt Issuance Costs - LTGO Budget Control Level is to pay debt issuance costs related to Multipurpose Limited Tax General Obligation (LTGO) Debt Issuance.

	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
<b>Program Expenditures</b>				
Debt Issuance Costs - LTGO	0	2,723,310	1,826,848	2,241,234
<b>Total</b>	<b>0</b>	<b>2,723,310</b>	<b>1,826,848</b>	<b>2,241,234</b>

## Debt Service

### Debt Issuance Costs - UTGO Budget Control Level

The purpose of the Debt Issuance Costs - UTGO Budget Control Level is to pay debt issuance costs related to the Unlimited Tax General Obligation (UTGO) Debt Issuance.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Debt Issuance Costs -UTGO	0	2,100,000	4,041,000	2,403,000
<b>Total</b>	<b>0</b>	<b>2,100,000</b>	<b>4,041,000</b>	<b>2,403,000</b>

### UTGO Debt Service Budget Control Level

The purpose of the UTGO Debt Service Budget Control Level is to create the legal appropriations to pay debt service on outstanding Unlimited Tax General Obligation (UTGO) Bonds.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
UTGO - Bond Interest and Redemption	0	20,493,294	23,941,994	30,842,645
<b>Total</b>	<b>0</b>	<b>20,493,294</b>	<b>23,941,994</b>	<b>30,842,645</b>

# Debt Service



# Fiber Leasing Fund

Michael Mattmiller, Director & Chief Technology Officer

(206)684-0600

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

## Department Overview

In 1995, the City passed Ordinance [117981](#), authorizing fiber installation project cost sharing agreements between City departments and other governmental and public educational agencies and institutions. Since then, approximately 20 government and public education agencies, known collectively as the "Fiber Partnership," have implemented over 300 fiber optic projects to install over 550 miles of fiber optic cable in the greater Seattle area. The Department of Information Technology (DoIT) acts as the lead agency in the partnership and manages the program.

In 2012, the City passed Ordinance [123931](#), authorizing DoIT to lease excess capacity on the fiber optic network to private parties. The Fiber Leasing Fund was created to manage the operating, maintenance and capital costs of those agreements.

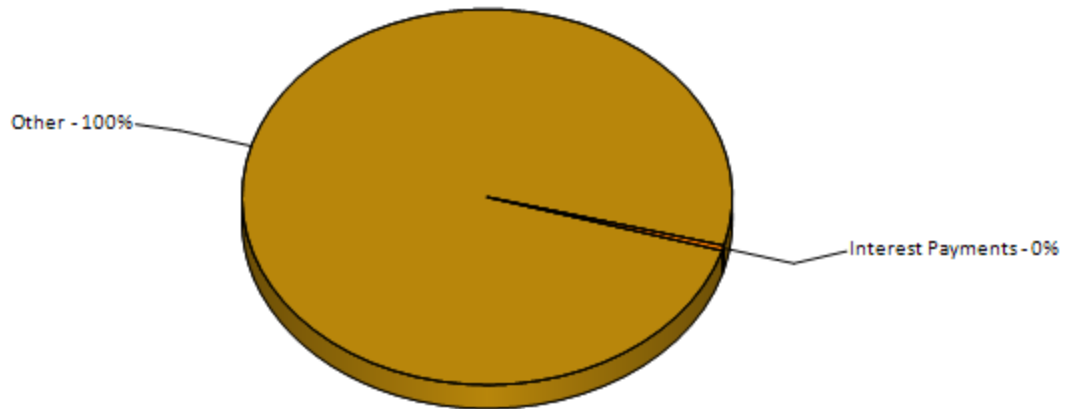
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$53,111	\$428,045	\$170,750	\$155,000
<b>Total Operations</b>	<b>\$53,111</b>	<b>\$428,045</b>	<b>\$170,750</b>	<b>\$155,000</b>
<b>Total Appropriations</b>	<b>\$53,111</b>	<b>\$428,045</b>	<b>\$170,750</b>	<b>\$155,000</b>
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

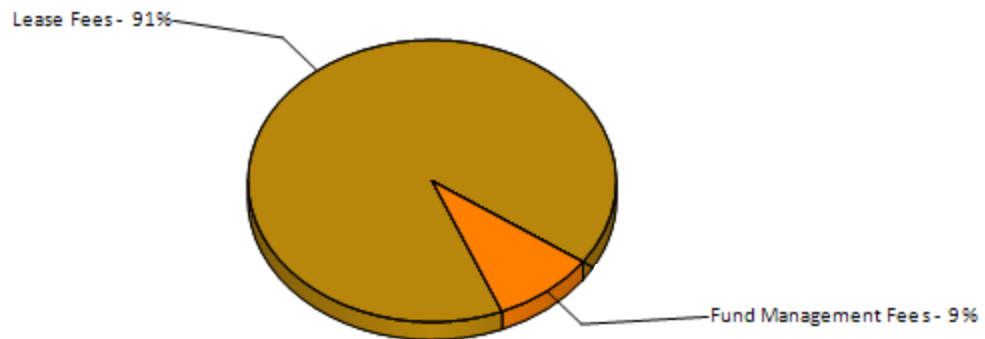
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# Fiber Leasing Fund

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category



# Fiber Leasing Fund

## Budget Overview

The legislation authorizing the creation of the Fiber Leasing Fund included a \$50,000 loan from the DoIT Operating Fund (50410) in to cover upfront costs. Spending in the fund began in 2013 when interested private parties requested to lease the excess fiber capacity. The fund will receive ongoing fee revenues from private users of excess fiber capacity. The fund is expected to grow moderately over time to address necessary engineering and lease preparation work.

## Incremental Budget Changes

### Fiber Leasing Fund

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 428,045</b>	<b>0.00</b>	<b>\$ 428,045</b>	<b>0.00</b>
<b>Proposed Changes</b>				
Reduce Appropriation for Leasing Excess Fiber Capacity	-\$ 257,295	0.00	-\$ 273,045	0.00
<b>Total Incremental Changes</b>	<b>-\$ 257,295</b>	<b>0.00</b>	<b>-\$ 273,045</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 170,750</b>	<b>0.00</b>	<b>\$ 155,000</b>	<b>0.00</b>

## Descriptions of Incremental Budget Changes

### Proposed Changes

#### **Reduce Appropriation for Leasing Excess Fiber Capacity - (\$257,295)**

This item reduces appropriation necessary for the operating, maintenance and capital costs of leasing fiber network access to private parties due to a decrease in the number of agreements projected in 2015-2016.

# Fiber Leasing Fund

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Fiber Leasing Fund Budget Control Level	FBRL100	53,111	428,045	170,750	155,000
<b>Department Total</b>		<b>53,111</b>	<b>428,045</b>	<b>170,750</b>	<b>155,000</b>

**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.*

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
442810	Fund Management Fees	75,000	15,000	15,000	15,000
	<b>Total Fund Management Fees</b>	<b>75,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
462900	Lease Fees	0	150,000	150,000	150,000
	<b>Total Lease Fees</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
461110	Miscellaneous Revenues	-118	0	0	0
	<b>Total Miscellaneous Revenues</b>	<b>-118</b>	<b>0</b>	<b>0</b>	<b>0</b>
442950	Move, Add, and Change Fees	0	250,000	0	0
	<b>Total Move/Add/Change Fees</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
	<b>Total Revenues</b>	<b>74,882</b>	<b>415,000</b>	<b>165,000</b>	<b>165,000</b>
379100	Use of (Contributions to) Fund Balance	-21,771	13,045	5,750	-10,000
	<b>Total Use of (Contributions to) Fund Balance</b>	<b>-21,771</b>	<b>13,045</b>	<b>5,750</b>	<b>-10,000</b>
	<b>Total Resources</b>	<b>53,111</b>	<b>428,045</b>	<b>170,750</b>	<b>155,000</b>

# Fiber Leasing Fund

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

<b>Fiber Leasing Fund Budget Control Level</b>				
The purpose of the Fiber Leasing Budget Control Level is to account for revenues, expenditures, assets, and liabilities associated with agreements with private parties for the use of the City's Excess Fiber and Fiber Infrastructure.				
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Fiber Leasing Fund	53,111	428,045	170,750	155,000
<b>Total</b>	<b>53,111</b>	<b>428,045</b>	<b>170,750</b>	<b>155,000</b>

## Fiber Leasing Fund Table

### Fiber Leasing Fund

	<b>2013</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Revised</b>	<b>Proposed</b>	<b>Proposed</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>50,000</b>	<b>21,623</b>	<b>8,578</b>	<b>2,828</b>
Accounting and Technical Adjustments	-148	0	0	0	0
Plus: Actual and Estimated Revenues	74,882	415,000	415,000	165,000	165,000
Less: Actual and Budgeted Expenditures	53,111	428,045	428,045	170,750	155,000
<b>Ending Fund Balance</b>	<b>21,623</b>	<b>36,955</b>	<b>8,578</b>	<b>2,828</b>	<b>12,828</b>
<b>Ending Unreserved Fund Balance</b>	<b>21,623</b>	<b>36,955</b>	<b>8,578</b>	<b>2,828</b>	<b>12,828</b>

# Fiber Leasing Fund

# Fiscal Reserves

Ben Noble, Director

(206) 615-1962

## Department Overview

The State of Washington permits the City to maintain two financial reserves to draw upon in the event of certain unanticipated expenditure or revenue pressures. Under the authority of RCW 35.32A.060, the City maintains the Emergency Subfund (ESF) of the General Fund. The ESF is the principal reserve for the City to draw upon when certain unanticipated expenses occur during the fiscal year. Eligible expenses include costs related to storms or other natural disasters. State law limits the amount of money the City can set aside in this reserve to 37.5 cents per \$1,000 of assessed value of property within the city.

Under the authority of RCW 35.21.070, the City maintains a second financial reserve called the Revenue Stabilization Account (RSA) of the Cumulative Reserve Subfund, also known as the Rainy Day Fund. The RSA provides resources for the City to draw upon to maintain City services in the event of a sudden, unanticipated shortfall in revenue due to economic downturns or other factors. City code limits the amount set aside in this reserve to five percent of General Subfund tax receipts. Ordinance 123743 requires the City to deposit an amount equivalent to 0.5% of General Subfund tax revenues into the RSA, with some limited exceptions. In addition, City policy requires the deposit of 50% of any unplanned year-end fund balance in the General Subfund into the RSA. The RSA has a fund balance cap equal to five percent of total annual General Fund tax revenue.

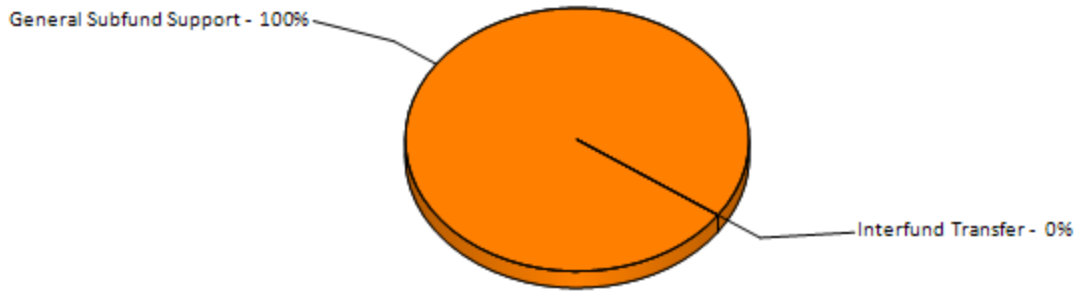
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$68,250	\$0	\$0	\$0
<b>Total Operations</b>	<b>\$68,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Appropriations</b>	<b>\$68,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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.

# Fiscal Reserves

## 2015 Proposed Budget - Revenue by Category



## Budget Overview

The 2015-2016 Proposed Budget continues to protect the City's fiscal reserves and embraces strong and prudent financial management practices. Maintaining healthy reserves is critical in ensuring the City is financially well prepared to address unexpected revenue or expenditure pressures, especially in light of the slow, gradual recovery from the Great Recession.

### Fully Funding the Emergency Subfund

The 2015-2016 Proposed Budget fully funds the Emergency Subfund (ESF) at the maximum statutory-authorized level of 37.5 cents per \$1,000 of assessed value of property in the city. For 2015, the fund will total \$53 million, an increase of \$4.5 million from the 2014 Adopted Budget level. An additional \$3.6 million will be added in 2016 bringing the fund total to an historical high of \$56.6 million.

Declines in assessed values between 2009 and 2012 reduced the amount the City could hold in the ESF. Assessed values grew only slightly in 2013, however with the strengthening local real estate market; assessed values are projected to have significant growth in 2014 and 2015. The rebounding property values allow the City to make contributions to the ESF in order to maintain the maximum amount allowable in the fund under state law.

### Success of Rainy Day Funding Enhancements

The City adopted significant RSA funding enhancements in 2011, via Ordinance 123743. These changes enabled the City to rebuild the Rainy Day Fund reserves that had been spent down in 2009 and 2010 in the midst of the Great Recession. The new policies facilitated the rebuilding of this reserve fund from a low of \$10.5 million in 2010 to the 2015 proposed level \$44.7million. The \$44.7 million also represents an historical high for this fund



# Fiscal Reserves

and assuming no draws on the RSA and continued contributions, the total value of the RSA will reach the five percent cap by 2015.

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Emergency Expenditures Budget Control Level	AE000	68,250	0	0	0
<b>Department Total</b>		<b>68,250</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Department Full-time Equivalents Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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.

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
587001	Oper Tr In-Fr General Fund - RSA	8,712,795	4,292,950	3,337,000	0
587001	Oper Tr In-Fr General Fund - Emergency Fund	103	4,623,121	4,458,540	3,604,344
	<b>Total General Subfund Support</b>	<b>8,712,898</b>	<b>8,916,071</b>	<b>7,795,540</b>	<b>3,604,344</b>
587001	Oper Tr In-Fr FAS Operating Fund - Emergency Fund	0	1,863,700	0	0
	<b>Total Interfund Transfer</b>	<b>0</b>	<b>1,863,700</b>	<b>0</b>	<b>0</b>
	<b>Total Revenues</b>	<b>8,712,898</b>	<b>10,779,771</b>	<b>7,795,540</b>	<b>3,604,344</b>
379100	Use of (Contribution to) Fund Balance - RSA	-8,712,795	-4,292,950	-3,337,000	0
379100	Use of (Contribution to) Fund Balance - Emergency Fund	68,147	-6,486,821	-4,458,540	-3,604,344
	<b>Total Use of Fund Balance</b>	<b>-8,644,648</b>	<b>-10,779,771</b>	<b>-7,795,540</b>	<b>-3,604,344</b>
	<b>Total Resources</b>	<b>68,250</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Fiscal Reserves

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

<b><u>Emergency Expenditures Budget Control Level</u></b>				
The purpose of the Emergency Expenditures Budget Control Level is to provide resources to pay unanticipated expenses as described in state law (RCW 35.32A.060).				
	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Emergency Expenditures Program	68,250	0	0	0
<b>Total</b>	<b>68,250</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Fiscal Reserves Fund Table

#### **Cumulative Reserve Subfund, Revenue Stabilization Account (00166)**

	2013	2014	2014	2015	2016
	Actuals	Adopted	Revised	Proposed	Proposed
<b>Beginning Fund Balance</b>	<b>21,683,930</b>	<b>30,396,725</b>	<b>30,396,725</b>	<b>41,412,783</b>	<b>44,749,783</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	8,712,795	4,292,950	11,016,058	3,337,000	0
<b>Ending Fund Balance</b>	<b>30,396,725</b>	<b>34,689,675</b>	<b>41,412,783</b>	<b>44,749,783</b>	<b>44,749,783</b>
<b>Ending Unreserved Fund Balance</b>	<b>30,396,725</b>	<b>34,689,675</b>	<b>41,412,783</b>	<b>44,749,783</b>	<b>44,749,783</b>

#### **Emergency Subfund (00185)**

	2013	2014	2014	2015	2016
	Actuals	Adopted	Revised	Proposed	Proposed
<b>Beginning Fund Balance</b>	<b>42,127,852</b>	<b>41,563,000</b>	<b>42,059,705</b>	<b>48,546,526</b>	<b>53,005,066</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	103	6,486,821	6,486,821	4,458,540	3,604,344
Less: Actual and Budgeted Expenditures	68,250	0	0	0	0
<b>Ending Fund Balance</b>	<b>42,059,705</b>	<b>48,049,821</b>	<b>48,546,526</b>	<b>53,005,066</b>	<b>56,609,410</b>
<b>Ending Unreserved Fund Balance</b>	<b>42,059,705</b>	<b>48,049,821</b>	<b>48,546,526</b>	<b>53,005,066</b>	<b>56,609,410</b>

# Judgment/Claims

## Department Overview

The Judgment/Claims Subfund provides for the payment of legal claims and suits brought against the City government. The subfund receives revenues from the General Fund and the utilities (City Light and Seattle Public Utilities) to pay the judgments, settlements, claims, and other eligible expenses. Unused balances, if any, remain in the fund and may reduce the contribution required in succeeding years.

General Fund-supported departments with 2% or more of historical Judgment/Claims costs make premium payments to the subfund directly from their budgets. Finance General covers premiums for departments with less than 2% of historical Judgment/Claims costs. Revenues from the utilities are budgeted based on expected expenses, but they only pay actual expenses as they are incurred.

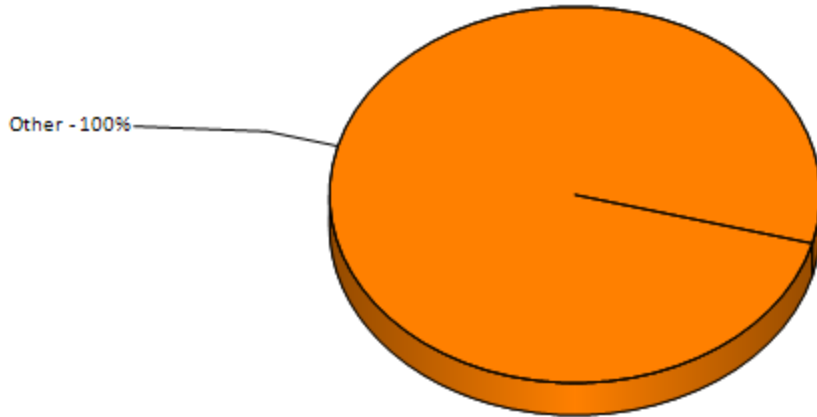
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$16,588,945	\$18,613,772	\$17,749,451	\$17,749,451
<b>Total Operations</b>	<b>\$16,588,945</b>	<b>\$18,613,772</b>	<b>\$17,749,451</b>	<b>\$17,749,451</b>
<b>Total Appropriations</b>	<b>\$16,588,945</b>	<b>\$18,613,772</b>	<b>\$17,749,451</b>	<b>\$17,749,451</b>
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

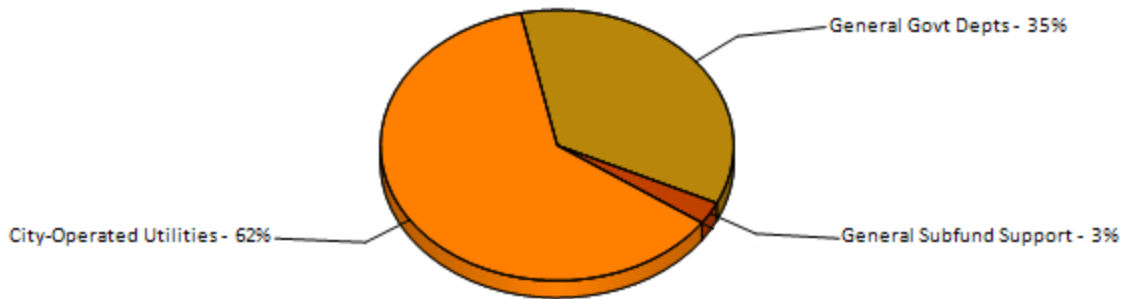
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# Judgment/Claims

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category



# Judgment/Claims

## Budget Overview

The Risk Management Division of the Department of Finance and Administrative Services, the City Budget Office, and the Law Department monitor the City's potential risk liabilities as well as the financial health of the Judgment/Claims Subfund. The 2015-2016 Proposed Budget is based on the recommendations of these departments and ensures the financial health of the subfund.

Council Resolution 30386 established a policy allowing the Judgment/Claims Subfund to maintain a fund balance equivalent to 50% of the expected annual expenditures. The fund balance has grown larger than the 50% of annual General Fund expenditures. The 2015-2016 Proposed Budget includes the use of \$5.2 million of fund balance in 2015 and \$1.2 million in 2016.

## Incremental Budget Changes

### Judgment/Claims

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 18,613,772</b>	<b>0.00</b>	<b>\$ 18,613,772</b>	<b>0.00</b>
<b>Proposed Changes</b>				
Reduce General Fund Expenditure to Five-Year Average Level	-\$ 864,321	0.00	-\$ 864,321	0.00
One-Time Use of Fund Balance in 2015	\$ 0	0.00	\$ 0	0.00
<b>Total Incremental Changes</b>	<b>-\$ 864,321</b>	<b>0.00</b>	<b>-\$ 864,321</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 17,749,451</b>	<b>0.00</b>	<b>\$ 17,749,451</b>	<b>0.00</b>

## Descriptions of Incremental Budget Changes

### Proposed Changes

#### **Reduce General Fund Expenditure to Five-Year Average Level - (\$864,321)**

This change reduces the budget for General Fund expenditures to match the average spending for the five prior years. Expenditures on claims and litigation can be very volatile and difficult to forecast. Basing the budget on a rolling five-year average helps provide stability to the fund.

#### **One-Time Use of Fund Balance in 2015**

The fund policy for the Judgment/Claims Subfund, Resolution 30386, established a policy allowing the subfund to maintain a fund balance equivalent to 50% of the expected annual expenditures. The fund balance has grown larger than the 50% of annual General Fund expenditures. The 2015-2016 Proposed Budget uses \$5.2 million of fund balance in 2015 and \$1.2 million in 2016. This change is reflected on the revenue side of the budget. This use of fund balance will also allow lower premiums for General Fund departments.

# Judgment/Claims

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Claim Expenses Budget Control Level	00126-CJ000	2,709,838	4,350,037	4,109,877	4,109,877
General Legal Expenses Budget Control Level	00126-JR010	0	103,000	103,000	103,000
Litigation Expenses Budget Control Level	00126-JR000	10,322,780	12,853,527	12,229,366	12,229,366
Police Action Expenses Budget Control Level	00126-JR020	3,556,328	1,307,208	1,307,208	1,307,208
<b>Department Total</b>		<b>16,588,945</b>	<b>18,613,772</b>	<b>17,749,451</b>	<b>17,749,451</b>

<b>Department Full-time Equivalents Total*</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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\* 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.

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
544730	Payments from City-operated utilities	6,145,496	7,781,747	7,781,747	7,781,747
	<b>Total City-Operated Utilities</b>	<b>6,145,496</b>	<b>7,781,747</b>	<b>7,781,747</b>	<b>7,781,747</b>
544730	Payments from General Government departments	6,998,850	8,021,520	4,439,525	8,156,607
	<b>Total General Govt Depts</b>	<b>6,998,850</b>	<b>8,021,520</b>	<b>4,439,525</b>	<b>8,156,607</b>
587001	General Subfund Support	632,690	755,911	337,906	620,824
	<b>Total General Subfund Support</b>	<b>632,690</b>	<b>755,911</b>	<b>337,906</b>	<b>620,824</b>
499999	Miscellaneous Revenue	100,989	0	0	0
	<b>Total Miscellaneous Revenue</b>	<b>100,989</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total Revenues</b>		<b>13,878,025</b>	<b>16,559,178</b>	<b>12,559,178</b>	<b>16,559,178</b>
379100	Use of Fund Balance	2,710,920	2,054,594	5,190,273	1,190,273
	<b>Total Use of (Contribution to) Fund Balance</b>	<b>2,710,920</b>	<b>2,054,594</b>	<b>5,190,273</b>	<b>1,190,273</b>
<b>Total Resources</b>		<b>16,588,945</b>	<b>18,613,772</b>	<b>17,749,451</b>	<b>17,749,451</b>

# Judgment/Claims

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

### Claim Expenses Budget Control Level

The purpose of the Claim Expenses Budget Control Level is to provide the Director of the Department of Finance and Administrative Services with the resources to pay pending or actual claims and related costs against City government, as authorized by Chapter 5.24 of the Seattle Municipal Code. The Claims Budget Control Level is supported by the Judgment/Claims Subfund of the General Fund.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Claim Expenses	2,709,838	4,350,037	4,109,877	4,109,877
<b>Total</b>	<b>2,709,838</b>	<b>4,350,037</b>	<b>4,109,877</b>	<b>4,109,877</b>

### General Legal Expenses Budget Control Level

The purpose of the General Legal Expenses Budget Control Level is to provide the City Attorney with resources to pay legal costs associated with potential litigation against the City, where the City is a plaintiff or potential plaintiff in legal action, or other special projects. The General Legal Expenses Budget Control Level is supported by the Judgment/Claims Subfund of the General Fund.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
General Litigation	0	103,000	103,000	103,000
<b>Total</b>	<b>0</b>	<b>103,000</b>	<b>103,000</b>	<b>103,000</b>

### Litigation Expenses Budget Control Level

The purpose of the Litigation Expenses Budget Control Level is to provide the City Attorney with the resources to pay anticipated, pending or actual judgments, claims payments, advance claims payments, and litigation expenses incurred while defending the City from judgments and claims. The Litigation Expenses Budget Control Level is supported by the Judgment/Claims Subfund of the General Fund.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Settlement and Judgment Expenses	10,322,780	12,853,527	12,229,366	12,229,366
<b>Total</b>	<b>10,322,780</b>	<b>12,853,527</b>	<b>12,229,366</b>	<b>12,229,366</b>

# Judgment/Claims

## Police Action Expenses Budget Control Level

The purpose of the Police Action Expenses Budget Control Level is to provide the City Attorney with the resources to pay pending or actual settlements and judgments against the City related to police action cases, or pay related costs to investigate and defend the City against claims and judgments related to police action cases. The Police Action Expenses Budget Control Level is supported by the Judgment/Claims Subfund of the General Fund.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Police Action Expenses	3,556,328	1,307,208	1,307,208	1,307,208
<b>Total</b>	<b>3,556,328</b>	<b>1,307,208</b>	<b>1,307,208</b>	<b>1,307,208</b>

## Judgment/Claims Fund Table

### Judgment/Claims Subfund (00126)

	2013	2014	2014	2015	2016
	Actuals	Adopted	Revised	Proposed	Proposed
<b>Beginning Fund Balance</b>	<b>17,528,926</b>	<b>17,350,665</b>	<b>14,639,745</b>	<b>12,585,151</b>	<b>7,394,878</b>
Accounting and Technical Adjustments	-178,261	0	0	0	0
Plus: Actual and Estimated Revenues	13,878,025	16,559,178	16,559,178	12,559,178	16,559,178
Less: Actual and Budgeted Expenditures	16,588,945	18,613,772	18,613,772	17,749,451	17,749,451
<b>Ending Fund Balance</b>	<b>14,639,745</b>	<b>15,296,071</b>	<b>12,585,151</b>	<b>7,394,878</b>	<b>6,204,605</b>
<b>Total Reserves</b>					
<b>Ending Unreserved Fund Balance</b>	<b>14,639,745</b>	<b>15,296,071</b>	<b>12,585,151</b>	<b>7,394,878</b>	<b>6,204,605</b>



# Parking Garage Operations Fund

Fred Podesta, Director

(206) 684-0415

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

## Department Overview

The Parking Garage Operations Fund pays the operating and debt service costs for the Pacific Place Garage with garage revenue receipts. The garage is located between Sixth and Seventh Avenues and Pike and Olive Streets in downtown Seattle. The City took over responsibility for the Garage in November 1998.

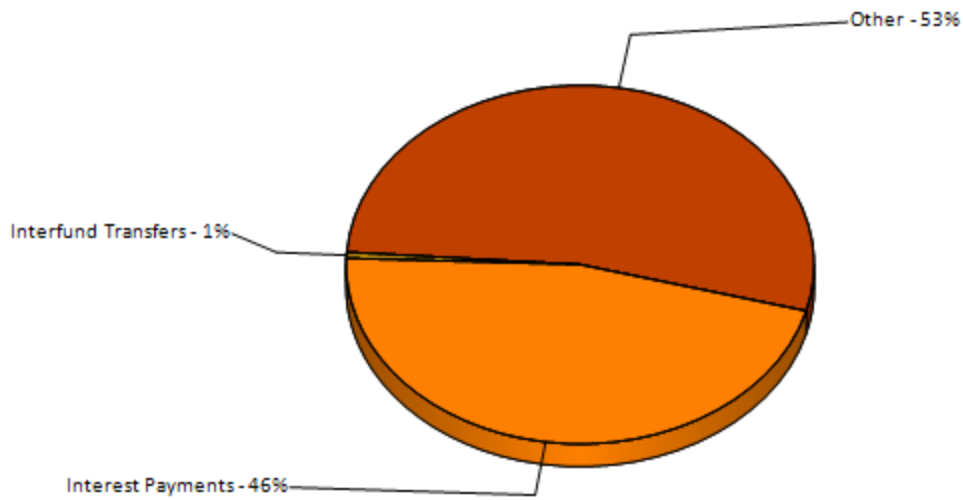
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$9,282,208	\$8,687,760	\$9,208,167	\$9,474,574
<b>Total Operations</b>	<b>\$9,282,208</b>	<b>\$8,687,760</b>	<b>\$9,208,167</b>	<b>\$9,474,574</b>
<b>Total Appropriations</b>	<b>\$9,282,208</b>	<b>\$8,687,760</b>	<b>\$9,208,167</b>	<b>\$9,474,574</b>
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

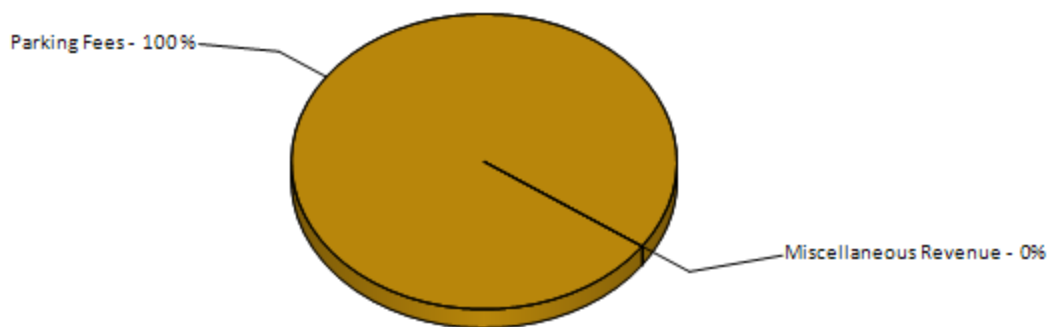
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# Parking Garage Operations Fund

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category



# Parking Garage Operations Fund

## Budget Overview

Until 2009, the Pacific Place Garage generated revenue sufficient to pay all of its expenses, including operating costs, equipment purchases, taxes, and debt service. However, due in part to poor economic conditions, reduced downtown retail sales activity and escalating debt service payments, the Pacific Place Garage is currently running a cash deficit. Although the City has tried various pricing scenarios and ultimately raised rates in spring 2012, these changes have not provided sufficient revenues to pay all operating expenses.

The Pacific Place Garage fund faces further financial pressures, including necessary repairs to the facility and attached equipment and continuing operating shortfalls. In light of these issues, the fund will rely on a loan from the consolidated cash pool until the facility can be sold pursuant to an option in the original financing agreement.

## Incremental Budget Changes

### Parking Garage Operations Fund

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 8,687,760</b>	<b>0.00</b>	<b>\$ 8,687,760</b>	<b>0.00</b>
<b>Proposed Changes</b>				
Increase Operating Costs	\$ 260,000	0.00	\$ 260,000	0.00
<b>Proposed Technical Changes</b>				
Technical Adjustments	\$ 177,000	0.00	\$ 360,000	0.00
Final Citywide Adjustments for Standard Cost Changes	\$ 83,407	0.00	\$ 166,814	0.00
<b>Total Incremental Changes</b>	<b>\$ 520,407</b>	<b>0.00</b>	<b>\$ 786,814</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 9,208,167</b>	<b>0.00</b>	<b>\$ 9,474,574</b>	<b>0.00</b>

## Descriptions of Incremental Budget Changes

### Proposed Changes

#### **Increase Operating Costs - \$260,000**

This item adds appropriation to cover increased ongoing operating costs for facility maintenance and to meet contract requirements for garage operations.

# Parking Garage Operations Fund

## Proposed Technical Changes

### Technical Adjustments - \$177,000

Changes reflected in this category include: adjustments within or between Budget Control Levels that align funding with spending requirements, corrections to baseline adjustments made during Executive phase, changes in debt service costs and other technical changes to staffing and program funding requirements. These changes are considered technical in nature because they do not significantly affect approved department service delivery or require new or additional policy decisions.

### Final Citywide Adjustments for Standard Cost Changes - \$83,407

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."

## Expenditure Overview

<b>Appropriations</b>	<b>Summit Code</b>	<b>2013 Actual</b>	<b>2014 Adopted</b>	<b>2015 Proposed</b>	<b>2016 Proposed</b>
Pacific Place Garage Budget Control Level	46011	9,282,208	8,687,760	9,208,167	9,474,574
<b>Department Total</b>		<b>9,282,208</b>	<b>8,687,760</b>	<b>9,208,167</b>	<b>9,474,574</b>
<b>Department Full-time Equivalent Total*</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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.

# Parking Garage Operations Fund

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
461320	GASB31 Investment Pool Recognition	-223	0	0	0
469990	Other Miscellaneous Revenue	0	6,000	0	0
	<b>Total Miscellaneous Revenue</b>	<b>-223</b>	<b>6,000</b>	<b>0</b>	<b>0</b>
462300	Licenses, Permits, Fines & Fees	7,019,074	6,709,000	7,281,000	7,281,000
	<b>Total Parking Fees</b>	<b>7,019,074</b>	<b>6,709,000</b>	<b>7,281,000</b>	<b>7,281,000</b>
	<b>Total Revenues</b>	<b>7,018,851</b>	<b>6,715,000</b>	<b>7,281,000</b>	<b>7,281,000</b>
379100	Use of (Contributions to) Fund Balance	2,263,357	1,972,760	1,927,167	2,193,574
	<b>Total Use of (Contributions to) Fund Balance</b>	<b>2,263,357</b>	<b>1,972,760</b>	<b>1,927,167</b>	<b>2,193,574</b>
	<b>Total Resources</b>	<b>9,282,208</b>	<b>8,687,760</b>	<b>9,208,167</b>	<b>9,474,574</b>

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

### Pacific Place Garage Budget Control Level

The purpose of the Pacific Place Garage Budget Control Level is to pay for the City's expenses to operate the Pacific Place Garage, which is located between Sixth and Seventh Avenues and Pine and Olive Streets in downtown Seattle.

Program Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Pacific Place Garage	9,282,208	8,687,760	9,208,167	9,474,574
<b>Total</b>	<b>9,282,208</b>	<b>8,687,760</b>	<b>9,208,167</b>	<b>9,474,574</b>

# Parking Garage Operations Fund

Parking Garage Operations Fund Fund Table					
<u>Parking Garage Operations Fund (46010)</u>					
	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	-4,353,000	-7,166,614	-7,367,357	-8,774,117	-10,701,284
Accounting and Technical Adjustments	-751,000	0	0	0	0
Plus: Actual and Estimated Revenues	7,018,851	6,715,000	7,281,000	7,281,000	7,281,000
Less: Actual and Budgeted Expenditures	9,282,208	8,687,760	8,687,760	9,208,167	9,474,574
<b>Ending Fund Balance</b>	-7,367,357	-9,139,374	-8,774,117	-10,701,284	-12,894,858
<b>Ending Unreserved Fund Balance</b>	-7,367,357	-9,139,374	-8,774,117	-10,701,284	-12,894,858

# School Zone Fixed Automated Cameras Fund

Scott Kubly, Director

(206) 684-5000

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

## Department Overview

Beginning in 2014, the School Zone Fixed Automated Cameras Fund (SZFAC), created by Ordinance 124230, separately accounts for revenues generated by the school zone fixed automated cameras. The City uses fixed automated cameras to encourage reduced vehicle speeds and improved safety for school children and other pedestrians in school zones. Specific financial policies govern the use of revenues generated from either camera fines or civil penalties, as follows:

- school traffic and pedestrian safety and directly related infrastructure projects,
- pedestrian, bicyclist, and driver education campaigns, and
- installation, administrative, enforcement, operations and maintenance costs associated with the fixed automated cameras in and around school zones.

The Director of the Seattle Department of Transportation (SDOT) administers the fund. In 2012, SDOT worked with the Seattle Police Department to install eight fixed automated cameras on flashing beacons in four elementary school zones in Seattle. The City will operate a total of 29 cameras in 15 school zones by the end of 2015.

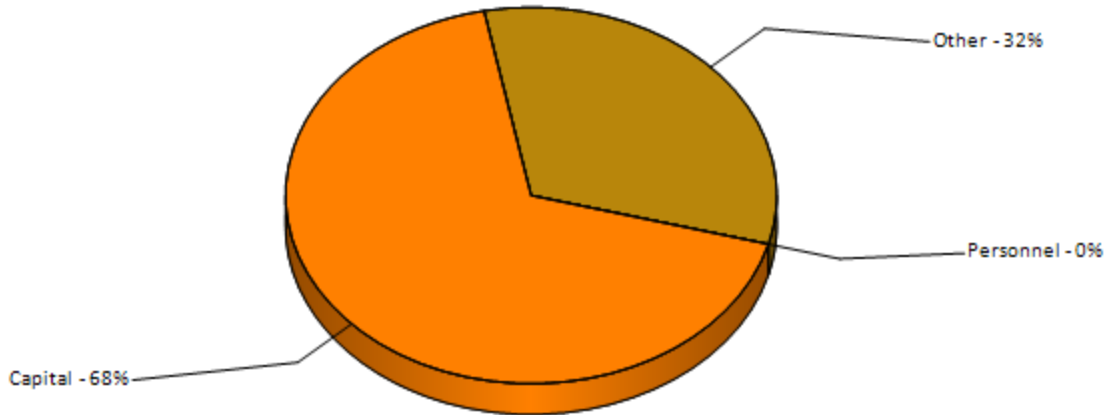
## Budget Snapshot

Department Support	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Other Funding - Operating	\$0	\$8,619,086	\$10,761,968	\$8,454,769
<b>Total Operations</b>	<b>\$0</b>	<b>\$8,619,086</b>	<b>\$10,761,968</b>	<b>\$8,454,769</b>
<b>Total Appropriations</b>	<b>\$0</b>	<b>\$8,619,086</b>	<b>\$10,761,968</b>	<b>\$8,454,769</b>
Full-time Equivalent Total*	0.00	0.00	0.00	0.00

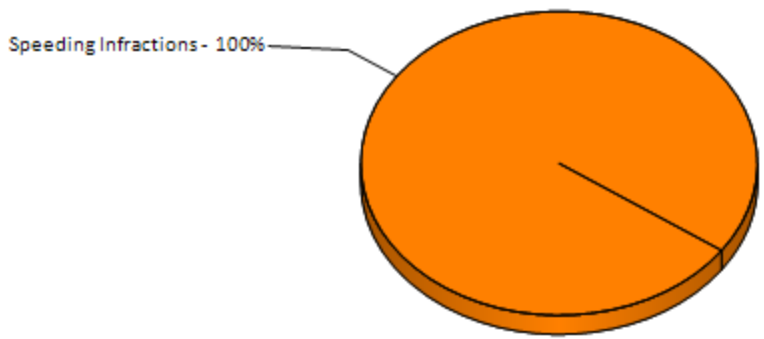
\* FTE totals are provided for information purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here.

# School Zone Fixed Automated Cameras Fund

## 2015 Proposed Budget - Expenditure by Category



## 2015 Proposed Budget - Revenue by Category





# School Zone Fixed Automated Cameras Fund

## Budget Overview

The 2015-2016 Proposed Budget appropriates funding to the General Fund and Transportation Operating Fund for expenses related to:

- School traffic and pedestrian safety and directly related infrastructure projects;
- Pedestrian, bicyclist, and driver education campaigns; and
- Installation, administrative, enforcement, operations and maintenance costs associated with the fixed automated cameras in and around school zones.

Descriptions of funding uses are located in the Seattle Department of Transportation's (SDOT) Proposed Budget and 2015-2020 Proposed Capital Improvement Program (CIP) pages, as well as in the Seattle Police Department and the Seattle Municipal Court budget pages. The SDOT CIP pages are Pedestrian Master Plan - School Safety (TC367170) and Pedestrian Master Plan - New Sidewalks (TC367600).

## Incremental Budget Changes

### School Zone Fixed Automated Cameras Fund

	2015		2016	
	Budget	FTE	Budget	FTE
<b>Total 2014 Adopted Budget</b>	<b>\$ 8,619,086</b>	<b>0.00</b>	<b>\$ 8,619,086</b>	<b>0.00</b>
<b>Proposed Technical Changes</b>				
Appropriation to the General Fund	\$ 706,971	0.00	\$ 706,971	0.00
Appropriation to the Transportation Operating Fund	\$ 1,435,911	0.00	-\$ 871,288	0.00
<b>Total Incremental Changes</b>	<b>\$ 2,142,882</b>	<b>0.00</b>	<b>-\$ 164,317</b>	<b>0.00</b>
<b>2015 - 2016 Proposed Budget</b>	<b>\$ 10,761,968</b>	<b>0.00</b>	<b>\$ 8,454,769</b>	<b>0.00</b>

## Descriptions of Incremental Budget Changes

### Proposed Technical Changes

#### **Appropriation to the General Fund - \$706,971**

This item appropriates funding from the School Zone Fixed Automated Camera (SZFAC) Fund to the General Fund for citation processing and camera lease costs as well as staff support in the Seattle Police Department and Seattle Municipal Court. See the 2015-2016 Proposed Budget for each department for additional detail.

#### **Appropriation to the Transportation Operating Fund - \$1,435,911**

This item appropriates funding from the SZFAC Fund to the Transportation Operating Fund for operations and maintenance costs and capital infrastructure improvements aimed at increasing pedestrian and bicycle safety near schools, including the ADA transition planning work. See the Seattle Department of Transportation (SDOT) Proposed Budget and 2015-2020 Proposed CIP for additional expenditure detail.

# School Zone Fixed Automated Cameras Fund

## Expenditure Overview

Appropriations	Summit Code	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Camera Operations, Administration, and Enforcement Budget Control Level	SZF100	0	1,530,586	2,237,557	2,237,557
School Safety Education and Outreach, Infrastructure Maintenance, and Capital Improvements Budget Control					
Capital Improvements		0	6,599,000	7,292,031	5,016,332
Non-Capital Operations and Maintenance		0	489,500	1,232,380	1,200,880
<b>Total</b>	<b>SZF200</b>	<b>0</b>	<b>7,088,500</b>	<b>8,524,411</b>	<b>6,217,212</b>
<b>Department Total</b>		<b>0</b>	<b>8,619,086</b>	<b>10,761,968</b>	<b>8,454,769</b>

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.

## Revenue Overview

### 2015 Estimated Revenues

Summit Code	Source	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
454100	School Camera Infraction Revenue	0	8,619,086	8,342,000	8,486,000
	<b>Total Speeding Infractions</b>	<b>0</b>	<b>8,619,086</b>	<b>8,342,000</b>	<b>8,486,000</b>
	<b>Total Revenues</b>	<b>0</b>	<b>8,619,086</b>	<b>8,342,000</b>	<b>8,486,000</b>
454100	Use of (Contribution to) Fund Balance	0	0	2,419,968	-31,231
	<b>Total Use of (Contribution to) Fund Balance</b>	<b>0</b>	<b>0</b>	<b>2,419,968</b>	<b>-31,231</b>
	<b>Total Resources</b>	<b>0</b>	<b>8,619,086</b>	<b>10,761,968</b>	<b>8,454,769</b>

# School Zone Fixed Automated Cameras Fund

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

### Camera Operations, Administration, and Enforcement Budget Control Level

The purpose of the Camera Operations, Administration, and Enforcement BCL is to appropriate funds from the School Zone Fixed Automated Cameras Fund to the General Fund to support operational expenditures made in the Seattle Police Department and the Seattle Municipal Court related to fixed automated cameras.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Camera Operations, Administration, and Enforcement	0	1,530,586	2,237,557	2,237,557
<b>Total</b>	<b>0</b>	<b>1,530,586</b>	<b>2,237,557</b>	<b>2,237,557</b>

### School Safety Education and Outreach, Infrastructure Maintenance, and Capital Improvements Budget Control Level

The purpose of the School Safety Education and Outreach, Infrastructure Maintenance, and Capital Improvements BCL is to appropriate funds from the School Zone Fixed Automated Cameras Fund to the Transportation Operating Fund for support of operational and capital expenditures related to school safety projects.

	2013	2014	2015	2016
<b>Program Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Capital Improvements	0	6,599,000	7,292,031	5,016,332
Non-Capital Operations and Maintenance	0	489,500	1,232,380	1,200,880
<b>Total</b>	<b>0</b>	<b>7,088,500</b>	<b>8,524,411</b>	<b>6,217,212</b>

*The following information summarizes the programs in School Safety Education and Outreach, Infrastructure Maintenance, and Capital Improvements Budget Control Level:*

#### **Capital Improvements Program**

The purpose of the Capital Improvements Program is to appropriate funding to the Transportation Operating Fund for the purpose of use in its Capital Improvement Program for projects related to pedestrian and bicycle safety near schools. Projects primarily fall within Seattle Department of Transportation's Pedestrian Master Plan - School Safety project, but may also be located in other capital projects.

	2013	2014	2015	2016
<b>Expenditures</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Capital Improvements	0	6,599,000	7,292,031	5,016,332

#### **Non-Capital Operations and Maintenance Program**

The purpose of the Non-Capital Operations and Maintenance Program is to appropriate funding to the Transportation Operating Fund for use on non-capital spending associated with school safety such as education and outreach, flashing warning beacon preventative maintenance and repair, and staff support to meet evaluation and reporting requirements of the school camera program as required by the State of Washington.

# School Zone Fixed Automated Cameras Fund

Expenditures	2013 Actual	2014 Adopted	2015 Proposed	2016 Proposed
Non-Capital Operations and Maintenance	0	489,500	1,232,380	1,200,880

## School Zone Cameras Fund Table

### School Zone Fixed Automated Cameras Fund

	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,440,671</b>	<b>20,703</b>
Accounting and Technical Adjustments	0	0	0	0	0
Plus: Actual and Estimated Revenues	0	8,619,086	6,006,007	8,342,000	8,486,000
Less: Actual and Budgeted Expenditures	0	8,619,086	3,565,336	10,761,968	8,454,769
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>2,440,671</b>	<b>20,703</b>	<b>51,934</b>
Planning Reserves				20,703	51,934
<b>Total Reserves</b>				<b>20,703</b>	<b>51,934</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>2,440,671</b>	<b>0</b>	<b>0</b>

## **Summary of Position and Full-Time Equivalent (FTE) Changes by Department**

The following tables provide a summary of total position and FTE changes by department for 2015 and 2016. Position counts for a department may exceed FTE counts as position counts tally part-time positions as discrete items.



## Summary of Position Changes by Department

	(A)	(B)	(C)	(D) = (A) + (B) + (C)	(E)	(F)	(G) = (D) + (E) + (F)
Department	2014 Adopted Total	2015 Baseline Changes*	2015 Proposed Changes	2015 Proposed Total	2016 Baseline Changes**	2016 Proposed Changes	2016 Proposed Total
City Budget Office	30	-	3	33	-	-	33
Civil Service Commission	3	-	-	3	-	-	3
Community Police Commission	-	3	-	3	-	-	3
Department of Education	-	-	44	44	-	(2)	42
Department of Human Resources	108	31	7	146	-	-	146
Department of Information Technology	196	-	5	201	-	-	201
Department of Neighborhoods	47	(1)	(4)	42	-	-	42
Department of Planning and Development	399	5	11	415	-	3	418
Department Parks and Recreation	987	-	43	1,030	-	12	1,042
Educational and Developmental Services Levy	9	-	(9)	-	-	-	-
Employees' Retirement System	20	-	-	20	-	-	20
Ethics and Elections Commission	7	-	(1)	6	-	-	6
Finance and Administrative Services	592	4	24	620	(2)	1	619
Human Services Department	354	-	(17)	337	-	-	337
Law Department	171	2	4	177	-	-	177
Legislative Department	87	-	1	88	-	-	88
Neighborhood Matching Subfund	7	1	-	8	-	-	8
Office for Civil Rights	25	-	5	30	-	2	32
Office of Arts and Culture	32	-	1	33	-	-	33
Office of City Auditor	9	-	-	9	-	-	9
Office of Economic Development	26	-	2	28	-	-	28
Office of Housing	39	-	4	43	-	-	43
Office of Immigrant and Refugee Affairs	3	-	2	5	-	1	6
Office of Intergovernmental Relations	11	-	1	12	-	-	12
Office of Sustainability and Environment	17	2	1	20	-	-	20
Office of the Hearing Examiner	5	-	-	5	-	-	5
Office of the Mayor	29	-	6	35	-	-	35
Seattle Center	261	(4)	3	260	-	-	260
Seattle City Light	1,842	18	8	1,868	-	-	1,868
Seattle Department of Transportation	759	27	7	793	-	3	796
Seattle Fire Department	1,172	1	11	1,184	-	-	1,184
Seattle Municipal Court	225	-	1	226	-	-	226
Seattle Police Department	2,001	12	3	2,016	-	25	2,041
Seattle Public Utilities	1,408	26	10	1,444	-	-	1,444
<b>Total Budgeted Positions</b>	<b>10,881</b>	<b>127</b>	<b>176</b>	<b>11,184</b>	<b>(2)</b>	<b>45</b>	<b>11,227</b>
Seattle Firefighters' Pension Fund***	4	-	-	4	-	-	4
Seattle Police Relief and Pension Fund***	3	-	-	3	-	-	3
Seattle Public Library***	667	-	-	667	-	-	667
<b>Total Citywide Positions</b>	<b>11,555</b>	<b>127</b>	<b>176</b>	<b>11,858</b>	<b>(2)</b>	<b>45</b>	<b>11,901</b>

\* Baseline Changes include past position modifications passed in City Council ordinances (effective January 1, 2012 through December 31, 2013) and intra-department transfers of positions controlled by the Seattle Department of Human Resources Director (from January 1, 2012 through December 31, 2013). This may also include department provided baseline changes to abrogate unfunded, vacant positions and sunseting positions.

\*\* 2016 Baseline Changes include department submitted baseline position modifications.

\*\*\* Personnel figures are for informational purposes only. The Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.

**Summary of Full-Time Equivalent (FTE) Changes by Department**

	(A)	(B)	(C)	(D) = (A) + (B) + (C)	(E)	(F)	(G) = (D) + (E) + (F)
<b>Department</b>	<b>2014 Adopted Total</b>	<b>2015 Baseline Changes*</b>	<b>2015 Proposed Changes</b>	<b>2015 Proposed Total</b>	<b>2016 Baseline Changes**</b>	<b>2016 Proposed Changes</b>	<b>2016 Proposed Total</b>
City Budget Office	29.50	-	3.50	33.00	-	-	33.00
Civil Service Commission	2.60	-	-	2.60	-	-	2.60
Community Police Commission	-	3.00	-	3.00	-	-	3.00
Department of Education	-	-	43.50	43.50	-	(2.00)	41.50
Department of Human Resources	105.75	31.00	6.80	143.55	-	-	143.55
Department of Information Technology	193.25	-	5.00	198.25	-	-	198.25
Department of Neighborhoods	44.50	(1.50)	(3.50)	39.50	-	-	39.50
Department of Planning and Development	401.00	5.00	11.50	417.50	-	2.00	419.50
Department Parks and Recreation	877.45	1.50	54.40	933.35	-	11.00	944.35
Educational and Developmental Services Levy	9.00	-	(9.00)	-	-	-	-
Employees' Retirement System	20.00	-	-	20.00	-	-	20.00
Ethics and Elections Commission	6.20	-	(1.00)	5.20	-	-	5.20
Finance and Administrative Services	584.25	4.00	24.25	612.50	(2.00)	1.00	611.50
Human Services Department	343.35	0.75	(17.00)	327.10	-	-	327.10
Law Department	167.60	2.00	4.00	173.60	-	-	173.60
Legislative Department	87.50	-	1.00	88.50	-	-	88.50
Neighborhood Matching Subfund	7.00	1.00	-	8.00	-	-	8.00
Office for Civil Rights	23.50	-	5.75	29.25	-	2.00	31.25
Office of Arts and Culture	30.84	-	0.75	31.59	-	-	31.59
Office of City Auditor	9.50	-	-	9.50	-	-	9.50
Office of Economic Development	25.50	-	2.00	27.50	-	-	27.50
Office of Housing	37.50	-	4.50	42.00	-	-	42.00
Office of Immigrant and Refugee Affairs	3.00	-	2.00	5.00	-	1.00	6.00
Office of Intergovernmental Relations	10.50	-	1.00	11.50	-	-	11.50
Office of Sustainability and Environment	11.00	2.00	0.75	13.75	-	-	13.75
Office of the Hearing Examiner	4.63	-	-	4.63	-	-	4.63
Office of the Mayor	28.50	-	6.00	34.50	-	-	34.50
Seattle Center	240.66	(3.40)	3.87	241.13	-	-	241.13
Seattle City Light	1,835.25	18.05	8.00	1,861.30	-	-	1,861.30
Seattle Department of Transportation	758.50	27.00	7.00	792.50	-	3.00	795.50
Seattle Fire Department	1,150.55	1.00	11.00	1,162.55	-	-	1,162.55
Seattle Municipal Court	213.10	-	0.50	213.60	-	-	213.60
Seattle Police Department	1,986.85	12.50	3.00	2,002.35	-	25.00	2,027.35
Seattle Public Utilities	1,401.55	25.50	10.00	1,437.05	-	-	1,437.05
<b>Total Budgeted FTEs</b>	<b>10,649.88</b>	<b>129.40</b>	<b>189.57</b>	<b>10,968.85</b>	<b>(2.00)</b>	<b>43.00</b>	<b>##### ###</b>
Seattle Firefighters' Pension Fund***	4.00	-	-	4.00	-	-	4.00
Seattle Police Relief and Pension Fund***	3.00	-	-	3.00	-	-	3.00
Seattle Public Library***	558.40	-	-	558.40	-	-	558.40
<b>Total Citywide FTEs</b>	<b>11,215.28</b>	<b>129.40</b>	<b>189.57</b>	<b>11,534.25</b>	<b>(2.00)</b>	<b>43.00</b>	<b>11,575.25</b>

\* Baseline Changes include past position modifications passed in City Council ordinances (effective January 1, 2012 through December 31, 2013) and intra-department transfers of positions controlled by the Seattle Department of Human Resources Director (from January 1, 2012 through December 31, 2013). This may also include department provided baseline changes to abrogate unfunded, vacant positions and sunseting

\*\* 2016 Baseline Changes include department submitted baseline position modifications.

\*\*\* Personnel figures are for informational purposes only. The Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.



## Fund Financial Plans

Fund #	Fund Name	Page
00100	General Subfund.....	699
00126	Judgment and Claims Fund.....	700
00140	Arts Account.....	701
00160	Cable Television Franchise Sub-Fund.....	702
00161	Cumulative Reserve Subfund, Real Estate Excise Tax II Subaccount.....	703
00163	Cumulative Reserve Subfund, Real Estate Excise Tax I Subaccount.....	704
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General Subfund (00100)

General Subfund (00100)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	56,116	30,251	57,719	33,112	39,641	67,866	101,720
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	56,116	30,251	57,719	33,112	39,641	67,866	101,720
<b>Revenues</b>							
Property Taxes	252,682	267,091	266,676	270,778	278,708	283,463	290,719
Sales Tax	179,816	186,297	191,738	200,664	209,720	219,182	228,778
Business and Occupation Tax	189,721	199,089	206,258	216,680	228,850	240,738	252,284
Utility Tax	180,914	190,626	185,029	191,859	198,572	206,909	214,151
Other Taxes	15,861	11,907	16,326	16,566	16,623	12,375	12,525
Parking Meters	39,596	38,039	39,047	39,806	40,182	39,343	39,718
Court Fines and Forfeitures	38,703	34,471	31,620	33,135	32,847	34,257	33,990
Revenue from Other Public Entities	12,465	11,320	10,364	9,187	9,187	10,960	10,960
Service Charges & Reimbursements	42,055	38,714	43,520	42,861	45,343	46,476	47,638
Fund Balance Transfers (ERF, RSA, J&C)	1,279	4,493	4,683	2,670	2,141	2,025	2,025
Licenses, Permits, Interest Income and Other Revenues	17,423	20,687	14,497	15,305	17,789	22,582	25,361
<b>Total Revenues</b>	970,514	1,002,734	1,009,760	1,039,510	1,079,961	1,118,311	1,158,149
<b>Expenditures</b>							
Arts, Culture & Recreation	(149,036)	(156,042)	(156,042)	(162,488)	(166,586)	(170,751)	(175,019)
Health and Human Services	(59,668)	(66,562)	(66,562)	(68,957)	(69,364)	(71,098)	(72,876)
Neighborhoods & Development	(28,839)	(33,799)	(33,799)	(25,926)	(27,671)	(28,363)	(29,072)
Public Safety	(562,600)	(577,117)	(577,117)	(596,849)	(604,985)	(620,109)	(635,612)
Utilities and Transportation	(41,649)	(42,649)	(42,649)	(44,458)	(46,908)	(48,081)	(49,283)
Administration	(104,344)	(120,661)	(120,661)	(127,363)	(130,518)	(133,781)	(137,126)
Debt Service	(13,430)	(16,999)	(16,334)	(14,625)	(17,581)	(17,403)	(15,474)
GF Subfunds, Judgment & Claims	(9,345)	(10,072)	(10,072)	(8,125)	(4,221)	(9,997)	(10,246)
2014 CY Supplementals / Changes			(20,363)				
Expected Underexpenditure Savings			9,232	15,810	16,097	15,125	-
<b>Total Expenditures</b>	(968,911)	(1,023,901)	(1,034,366)	(1,032,982)	(1,051,736)	(1,084,456)	(1,124,707)
<b>Ending Fund Balance</b>	57,719	9,084	33,112	39,641	67,866	101,720	135,161
<b>Reserves</b>							
Reserves Against Fund Balance			(12,552)	(31,046)	(67,866)	(101,720)	(128,104)
<b>Total Reserves</b>			(12,552)	(31,046)	(67,866)	(101,720)	(128,104)
<b>Ending Undesignated Fund Balance</b>	57,719	9,084	20,560	8,595	0	0	7,058

## Judgment and Claims Fund (00126)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	17,529	17,351	14,639	12,585	7,395	6,205	6,206
Accounting Adjustments	(178)						
<b>Beginning Unreserved Fund Balance</b>	<b>17,351</b>	<b>17,351</b>	<b>14,639</b>	<b>12,585</b>	<b>7,395</b>	<b>6,205</b>	<b>6,206</b>
<b>Revenues</b>							
Miscellaneous Revenue	100						
Payments from Utilities	6,145	7,782	7,782	7,782	7,782	7,782	7,782
Payments from GF Depts	6,999	8,021	8,021	4,439	8,156	9,180	9,180
General Fund Support	633	756	756	338	621	788	788
<b>Total Revenues</b>	<b>13,877</b>	<b>16,559</b>	<b>16,559</b>	<b>12,559</b>	<b>16,559</b>	<b>17,750</b>	<b>17,750</b>
<b>Expenditures</b>							
<i>Utilities</i>							
FAS Claims	(1,629)	(1,732)	(1,732)	(1,732)	(1,732)	(1,732)	(1,732)
LAW Judgments	(3,295)	(3,581)	(3,581)	(3,581)	(3,581)	(3,581)	(3,581)
LAW Litigation	(1,052)	(2,469)	(2,469)	(2,469)	(2,469)	(2,469)	(2,469)
<b>Utilities Sub-total</b>	<b>(5,976)</b>	<b>(7,782)</b>	<b>(7,782)</b>	<b>(7,782)</b>	<b>(7,782)</b>	<b>(7,782)</b>	<b>(7,782)</b>
<i>General Fund</i>							
FAS Claims	(1,081)	(2,618)	(2,618)	(2,378)	(2,378)	(2,378)	(2,378)
LAW Judgments	(4,790)	(3,203)	(3,203)	(2,909)	(2,909)	(2,909)	(2,909)
LAW Litigation	(1,186)	(3,600)	(3,600)	(3,270)	(3,270)	(3,270)	(3,270)
LAW Police Action	(3,556)	(1,307)	(1,307)	(1,307)	(1,307)	(1,307)	(1,307)
LAW General	0	(103)	(103)	(103)	(103)	(103)	(103)
<b>General Fund Sub-total</b>	<b>(10,613)</b>	<b>(10,831)</b>	<b>(10,831)</b>	<b>(9,967)</b>	<b>(9,967)</b>	<b>(9,967)</b>	<b>(9,967)</b>
<b>Total Expenditures</b>	<b>(16,589)</b>	<b>(18,613)</b>	<b>(18,613)</b>	<b>(17,749)</b>	<b>(17,749)</b>	<b>(17,749)</b>	<b>(17,749)</b>
<b>Ending Fund Balance</b>	<b>14,639</b>	<b>15,297</b>	<b>12,585</b>	<b>7,395</b>	<b>6,205</b>	<b>6,206</b>	<b>6,207</b>

**Arts Account (00140)**

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	887	13	578	435	534	898	1,396
Accounting Adjustments	-	-	-	-	-	-	-
<b>Beginning Unreserved Fund Balance</b>	<b>887</b>	<b>13</b>	<b>578</b>	<b>435</b>	<b>534</b>	<b>898</b>	<b>1,396</b>
<b>Revenues</b>							
Interest Earnings	9	20	20	20	20	20	20
Interest Increase / (Decrease)	(9)	-	-	-	-	-	-
Misc Income	2	-	-	-	-	-	-
Admissions Tax Allocation to OACA	4,398	5,301	5,301	5,953	6,124	6,313	6,508
General Fund	405	551	551	-	-	-	-
Langston Hughes Operating	71	71	71	31	32	32	32
Other (Summit Re-implementation)	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>4,877</b>	<b>5,942</b>	<b>5,942</b>	<b>6,004</b>	<b>6,176</b>	<b>6,365</b>	<b>6,560</b>
<b>Expenditures</b>							
Administrative Services	(477)	(588)	(588)	(653)	(577)	(592)	(607)
Cultural Partnerships	(3,361)	(3,591)	(3,591)	(3,761)	(3,767)	(3,794)	(3,889)
Community Development and Outreach	(548)	(525)	(525)	(616)	(625)	(616)	(631)
Langston Hughes	(800)	(809)	(809)	(875)	(844)	(865)	(887)
Total 00140 Encumbrances/Carry Forward	-	-	(573)	-	-	-	-
<b>Total Expenditures</b>	<b>(5,186)</b>	<b>(5,512)</b>	<b>(6,085)</b>	<b>(5,905)</b>	<b>(5,813)</b>	<b>(5,867)</b>	<b>(6,013)</b>
<b>Ending Fund Balance</b>	<b>578</b>	<b>443</b>	<b>435</b>	<b>534</b>	<b>898</b>	<b>1,396</b>	<b>1,942</b>
<b>Reserves</b>							
Operating Reserve	400	400	400	400	400	400	400
Planning Reserve	-	-	-	54	178	301	424
<b>Total Reserves</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>454</b>	<b>578</b>	<b>701</b>	<b>824</b>
<b>Ending Unreserved Fund Balance</b>	<b>178</b>	<b>43</b>	<b>35</b>	<b>80</b>	<b>320</b>	<b>695</b>	<b>1,118</b>

## Cable Television Franchise Subfund (00160)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	4,669	4,877	4,849	4,182	4,226	4,454	4,610
Accounting Adjustments	29	-	-	-	-	-	-
<b>Beginning Unreserved Fund Balance</b>	<b>4,697</b>	<b>4,877</b>	<b>4,849</b>	<b>4,182</b>	<b>4,226</b>	<b>4,454</b>	<b>4,610</b>
<b>Revenues</b>							
Franchise Fees <sup>1</sup>	7,891	8,070	8,201	8,406	8,616	8,832	9,053
Misc. Revenues/Rebates <sup>2</sup>	873	-	-	-	-	-	-
Interest Earnings	25	46	31	28	29	30	31
<b>Total Revenues</b>	<b>8,789</b>	<b>8,117</b>	<b>8,232</b>	<b>8,434</b>	<b>8,645</b>	<b>8,862</b>	<b>9,083</b>
<b>Expenditures</b> <sup>3</sup>							
Finance and Administration <sup>4</sup>	(374)	-	-	-	-	-	-
Technology Leadership and Governance	(314)	(427)	(427)	(408)	(428)	(443)	(458)
Technology Infrastructure	(1,571)	(1,633)	(1,633)	(969)	(922)	(954)	(988)
Office of Electronic Communication	(6,188)	(6,575)	(6,575)	(6,330)	(6,159)	(6,375)	(6,598)
Unfunded Comcast Coop Agmt Expenditures	-	(75)	(75)	(492)	(719)	(744)	(770)
Support to Library	(190)	(190)	(190)	(190)	(190)	(190)	(190)
<b>Total Expenditures</b>	<b>(8,637)</b>	<b>(8,900)</b>	<b>(8,900)</b>	<b>(8,389)</b>	<b>(8,418)</b>	<b>(8,706)</b>	<b>(9,004)</b>
<b>Ending Fund Balance</b>	<b>4,849</b>	<b>4,094</b>	<b>4,182</b>	<b>4,226</b>	<b>4,454</b>	<b>4,610</b>	<b>4,689</b>
<b>Reserves</b>							
Designation for Cable Programs	(864)	(231)	(226)	-	-	-	-
Operating Expense & Revenue Projection Reserves	(1,296)	(1,335)	(1,335)	(1,258)	(1,263)	(1,306)	(1,351)
Equipment Replacement for Capital Acquisitions	(600)	(600)	(600)	(600)	(600)	(600)	(600)
<b>Total Reserves</b>	<b>(2,760)</b>	<b>(2,166)</b>	<b>(2,161)</b>	<b>(1,858)</b>	<b>(1,863)</b>	<b>(1,906)</b>	<b>(1,951)</b>
<b>Ending Unreserved Fund Balance</b>	<b>2,089</b>	<b>1,928</b>	<b>2,021</b>	<b>2,368</b>	<b>2,591</b>	<b>2,704</b>	<b>2,739</b>

<sup>1</sup> 2014 Revised assumes 3.93% increase over 2013 Actuals based on actual growth. Projections for 2015 and beyond assume 2.5% annual growth.

<sup>2</sup> 2013 Revised Misc. Revenues/Rebates of \$873K reflects the sale of production building.

<sup>3</sup> Estimated Expenditures based on proposed budget for 2015 and 2016 and assume 3.5% inflation thereafter. Exceptions to this are: (a) "Unfunded Comcast Coop Agmt Expenditures", for which there are limited funds; (b) annual \$190K Library contributions; and (c) Office of Electronic Communication's budgeted CIP spending.

<sup>4</sup> Beginning in 2014, Finance and Administration costs are built into DoIT's rates and spread out through the other expenditure lines.

Cumulative Reserve Subfund - REET II Subaccount (00161)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	20,848	16,795	25,787	26,656	21,954	23,815	29,958
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	<b>20,848</b>	<b>16,795</b>	<b>25,787</b>	<b>26,656</b>	<b>21,954</b>	<b>23,815</b>	<b>29,958</b>
<b>Revenues</b>							
Real Estate Excise Taxes	24,127	25,397	24,825	25,731	27,635	27,378	27,794
<b>Total Revenues</b>	<b>24,127</b>	<b>25,397</b>	<b>24,825</b>	<b>25,731</b>	<b>27,635</b>	<b>27,378</b>	<b>27,794</b>
<b>Expenditures</b>							
Direct CRS Spending		(1,000)	(1,000)	(1,000)	(1,000)		
CIP Supported Projects	(19,188)	(27,387)	(22,956)	(29,433)	(24,773)	(21,236)	(23,010)
<b>Total Expenditures</b>	<b>(19,188)</b>	<b>(28,387)</b>	<b>(23,956)</b>	<b>(30,433)</b>	<b>(25,773)</b>	<b>(21,236)</b>	<b>(23,010)</b>
<b>Ending Fund Balance</b>	<b>25,787</b>	<b>13,805</b>	<b>26,656</b>	<b>21,954</b>	<b>23,815</b>	<b>29,958</b>	<b>34,742</b>
<b>Reserves</b>							
Continuing Appropriation	(16,697)	(8,604)	(16,697)	(16,697)	(16,697)	(16,697)	(16,697)
Reserve for American Disabilities Act Projects					(1,000)	(2,000)	(3,000)
Reserve for Neighborhood (NSF) Projects					(1,000)	(2,000)	(3,000)
Reserve for Seattle Asian Art Museum				(100)	(100)	(2,100)	(4,250)
Reserve for Asset Preservation Projects						(2,000)	(2,500)
Fund Balance Target Reserve	(2,850)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
<b>Total Reserves</b>	<b>(19,547)</b>	<b>(13,604)</b>	<b>(21,697)</b>	<b>(21,797)</b>	<b>(23,797)</b>	<b>(29,797)</b>	<b>(34,447)</b>
<b>Ending Unreserved Fund Balance</b>	<b>6,240</b>	<b>201</b>	<b>4,958</b>	<b>156</b>	<b>18</b>	<b>161</b>	<b>295</b>

**Cumulative Reserve Subfund - REET I Subaccount (00163)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	28,370	29,837	36,013	28,184	28,469	37,432	51,503
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	<b>28,370</b>	<b>29,837</b>	<b>36,013</b>	<b>28,184</b>	<b>28,469</b>	<b>37,432</b>	<b>51,503</b>
<b>Revenues</b>							
Real Estate Excise Taxes	24,203	25,397	24,825	25,731	27,635	27,378	27,794
<b>Total Revenues</b>	<b>24,203</b>	<b>25,397</b>	<b>24,825</b>	<b>25,731</b>	<b>27,635</b>	<b>27,378</b>	<b>27,794</b>
<b>Expenditures</b>							
Direct CRS Spending	(1,059)	(1,970)	(2,057)	(2,166)	(2,236)	(1,273)	(1,311)
CIP Supported Projects	(15,502)	(30,147)	(30,596)	(23,281)	(16,436)	(12,034)	(12,735)
<b>Total Expenditures</b>	<b>(16,561)</b>	<b>(32,117)</b>	<b>(32,653)</b>	<b>(25,447)</b>	<b>(18,672)</b>	<b>(13,307)</b>	<b>(14,046)</b>
<b>Ending Fund Balance</b>	<b>36,013</b>	<b>23,117</b>	<b>28,184</b>	<b>28,469</b>	<b>37,432</b>	<b>51,503</b>	<b>65,251</b>
<b>Reserves</b>							
Continuing Appropriations	(20,927)	(14,728)	(20,927)	(20,927)	(20,927)	(20,927)	(20,927)
Reserve for American Disabilities Act Projects					(1,600)	(3,600)	(5,600)
Reserve for Seattle Asian Art Museum		(2,000)	(2,000)	(2,425)	(9,800)	(9,800)	(9,800)
Reserve for Asset Preservation /Major Maintenance	(280)	(280)	(280)			(12,069)	(23,818)
Fund Balance Target Reserve	(3,750)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
<b>Total Reserves</b>	<b>(24,957)</b>	<b>(22,008)</b>	<b>(28,207)</b>	<b>(28,352)</b>	<b>(37,327)</b>	<b>(51,396)</b>	<b>(65,144)</b>
<b>Ending Unreserved Fund Balance</b>	<b>11,056</b>	<b>1,109</b>	<b>(22)</b>	<b>117</b>	<b>105</b>	<b>107</b>	<b>107</b>



**Cumulative Reserve Subfund - Unrestricted (00164)**

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	2,002	5,903	6,260	5,531	7,387	8,638	10,514
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	<b>2,002</b>	<b>5,903</b>	<b>6,260</b>	<b>5,531</b>	<b>7,387</b>	<b>8,638</b>	<b>10,514</b>
<b>Revenues</b>							
Grants/Levy/Donations/Other	3,537	4,582	4,507	3,341	1,647	1,694	1,655
Misc Revenues <sup>1</sup>	7,013	320	750	400	400	300	300
Property Sales	14,288	1,315	1,255	2,750	2,750	2,280	
General Fund Support	500	400	400				
<b>Total Revenues</b>	<b>25,338</b>	<b>6,617</b>	<b>6,912</b>	<b>6,491</b>	<b>4,797</b>	<b>4,274</b>	<b>1,955</b>
<b>Expenditures</b>							
Direct CRS Spending	(1,099)	(580)	(580)	(264)	(266)	(263)	(263)
CIP Supported Projects	(19,981)	(7,060)	(7,060)	(4,372)	(3,279)	(2,136)	(1,848)
MOHAI Payment <sup>2</sup>							
<b>Total Expenditures</b>	<b>(21,080)</b>	<b>(7,640)</b>	<b>(7,640)</b>	<b>(4,636)</b>	<b>(3,545)</b>	<b>(2,399)</b>	<b>(2,111)</b>
<b>Ending Fund Balance</b>	<b>6,260</b>	<b>4,879</b>	<b>5,531</b>	<b>7,387</b>	<b>8,638</b>	<b>10,514</b>	<b>10,358</b>
<b>Reserves</b>							
Continuing Appropriation	(7,862)	(5,835)	(7,861)	(7,861)	(7,861)	(7,861)	(7,861)
General Expense Reserve <sup>3</sup>					(750)	(2,400)	(2,400)
District Energy Investment Reserve	(100)						
Zoo Surface Parking Lot		(2,000)					
<b>Total Reserves</b>	<b>(7,962)</b>	<b>(7,835)</b>	<b>(7,861)</b>	<b>(7,861)</b>	<b>(8,611)</b>	<b>(10,261)</b>	<b>(10,261)</b>
<b>Ending Unreserved Fund Balance</b>	<b>(1,702)</b>	<b>(2,956)</b>	<b>(2,330)</b>	<b>(474)</b>	<b>27</b>	<b>253</b>	<b>97</b>

1) Includes Interest Earnings, Street Vacations, Parking Fees

2) The CRS-Unrestricted Subaccount was used to facilitate the distribution of the proceeds from the sale of McCurdy Park facilities formerly occupied by the Museum of History and Industry (MOHAI). The recent conclusion of negotiations with the Washington State Department of Transportation over the sale of the McCurdy Park property allowed the City to make full payment on the loan in 2013 rather than via annual installments in 2014, 2015 and 2016.

3) Reserve to program cover costs not supported by specific revenues

**Neighborhood Matching Fund (00165)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	4,225	3,877	4,512	4,150	2,289	1,928	1,662
<b>Beginning Fund Balance</b>	<b>4,225</b>	<b>3,877</b>	<b>4,512</b>	<b>4,150</b>	<b>2,289</b>	<b>1,928</b>	<b>1,662</b>
<b>Revenues</b>							
Revenues (Support from General Fund)	2,891	3,529	3,529	2,149	3,726	3,856	3,991
<b>Total Revenues</b>	<b>2,891</b>	<b>3,529</b>	<b>3,529</b>	<b>2,149</b>	<b>3,726</b>	<b>3,856</b>	<b>3,991</b>
<b>Expenditures</b>							
Large Projects Fund	(820)	(1,475)	(1,475)	(1,506)	(1,540)	(1,553)	(1,567)
Management and Project Development	(678)	(904)	(904)	(960)	(967)	(975)	(983)
Small and Simple Projects	(1,071)	(1,447)	(1,447)	(1,477)	(1,511)	(1,524)	(1,537)
Small Sparks Projects	(35)	(66)	(66)	(67)	(69)	(70)	(71)
<b>Total Expenditures</b>	<b>(2,604)</b>	<b>(3,891)</b>	<b>(3,891)</b>	<b>(4,010)</b>	<b>(4,087)</b>	<b>(4,122)</b>	<b>(4,158)</b>
<b>Ending Fund Balance</b>	<b>4,512</b>	<b>3,515</b>	<b>4,150</b>	<b>2,289</b>	<b>1,928</b>	<b>1,662</b>	<b>1,495</b>
<b>Reserves</b>							
Reserved for Continuing Appropriations	(4,150)	(3,016)	(1,356)	(1,356)	(1,356)	(1,356)	(1,356)
<b>Total Reserves</b>	<b>(4,150)</b>	<b>(3,016)</b>	<b>(1,356)</b>	<b>(1,356)</b>	<b>(1,356)</b>	<b>(1,356)</b>	<b>(1,356)</b>
<b>Ending Unreserved Fund Balance</b>	<b>362</b>	<b>499</b>	<b>2,794</b>	<b>933</b>	<b>572</b>	<b>306</b>	<b>139</b>

**Revenue Stabilization Account (00166)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	21,684	30,397	30,397	41,413	44,750	44,750	44,750
Accounting Adjustments							
<b>Beginning Unreserved Fund Balance</b>	21,684	30,397	30,397	41,413	44,750	44,750	44,750
<b>Revenues</b>							
CY/Actual Budget Contribution	4,058	4,293	4,293	3,337			
Additional Year-End Contribution	4,655		6,723				
<b>Total Revenues</b>	8,713	4,293	11,016	3,337			
<b>Expenditures</b>							
CY/Actual Budget Appropriations	0	0	0	0	0	0	0
<b>Total Expenditures</b>	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	30,397	34,690	41,413	44,750	44,750	44,750	44,750
<b>Reserves</b>							
Continuing Appropriations	0	0	0	0	0	0	0
<b>Total Reserves</b>	0	0	0	0	0	0	0
<b>Ending Unreserved Fund Balance</b>	30,397	34,690	41,413	44,750	44,750	44,750	44,750

**Cumulative Reserve Subfund - South Lake Union Property Subaccount (00167)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	317	319	316	318	320	322	324
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	317	319	316	318	320	322	324
<b>Revenues</b>							
Misc Revenue	(1)	2	2	2	2	2	2
<b>Total Revenues</b>	(1)	2	2	2	2	2	2
<b>Expenditures</b>							
Actual/Budgeted Spending							
<b>Total Expenditures</b>	0	0	0	0	0	0	0
<b>Ending Fund Balance</b>	316	321	318	320	322	324	326
<b>Reserves</b>							
Continuing Appropriation							
Designated for Transportation Purposes	(317)	(321)	(318)	(321)	(323)	(324)	(326)
<b>Total Reserves</b>	(317)	(321)	(318)	(321)	(323)	(324)	(326)
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Cumulative Reserve Subfund - Asset Preservation Fund (00168)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	6,941	7,191	8,840	9,249	9,299	9,349	9,349
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	6,941	7,191	8,840	9,249	9,299	9,349	9,349
<b>Revenues</b>							
Transfer from FAS Facilities subfund				2,000	3,000	3,450	3,637
Misc Revenue	3,978	4,050	4,129	4,050	4,050	4,050	4,050
<b>Total Revenues</b>	3,978	4,050	4,129	6,050	7,050	7,500	7,687
<b>Expenditures</b>							
Actual/Budgeted Spending	(2,079)	(3,720)	(3,720)	(6,000)	(7,000)	(7,500)	(7,687)
<b>Total Expenditures</b>	(2,079)	(3,720)	(3,720)	(6,000)	(7,000)	(7,500)	(7,687)
<b>Ending Fund Balance</b>	8,840	7,521	9,249	9,299	9,349	9,349	9,349
<b>Reserves</b>							
Continuing Appropriation	(8,328)	(6,607)	(8,328)	(8,328)	(8,328)	(8,328)	(8,328)
Large Expense Project Reserve	(512)	(913)	(921)	(971)	(1,021)	(1,021)	(1,021)
<b>Total Reserves</b>	(8,840)	(7,521)	(9,249)	(9,299)	(9,349)	(9,349)	(9,349)
<b>Ending Unreserved Fund Balance</b>	0	0	0	0	0	0	0

Cumulative Reserve Subfund - Street Vacation Subaccount (00169)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	(225)	2,426	493	1,648	2,342	1,697	1,947
Accounting & Technical Adjustments	-	-	-	-	-	-	-
<b>Beginning Unreserved Fund Balance</b>	(225)	2,426	493	1,648	2,342	1,697	1,947
<b>Revenues</b>							
Misc Revenue	3,780	1,316	1,255	2,750	2,750	2,280	-
<b>Total Revenues</b>	3,780	1,316	1,255	2,750	2,750	2,280	0
<b>Expenditures</b>							
Actual/Budgeted Spending	(3,062)	(100)	(100)	(2,056)	(3,395)	(2,030)	
<b>Total Expenditures</b>	(3,061)	(100)	(100)	(2,056)	(3,395)	(2,030)	0
<b>Ending Fund Balance</b>	493	3,642	1,648	2,342	1,697	1,947	1,947
<b>Reserves</b>							
Continuing Appropriation	(827)	(2,764)	(827)	(827)	(827)	(827)	(827)
Designated for Transportation Purposes		(878)	(821)	(1,515)	(869)	(1,119)	(1,119)
<b>Total Reserves</b>	(827)	(3,642)	(1,648)	(2,342)	(1,696)	(1,946)	(1,946)
<b>Ending Unreserved Fund Balance</b>	(334)	0	0	0	0	0	0

**Cumulative Reserve Subfund - Bluefield Habitat Preservation Subaccount (00178)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	205	205	205	205	205	205	205
Accounting & Technical Adjustments							
<b>Beginning Unreserved Fund Balance</b>	205	205	205	205	205	205	205
<b>Revenues</b>							
Misc Revenue	(1)						
<b>Total Revenues</b>	(1)						
<b>Expenditures</b>							
Actual/Budgeted Spending							
<b>Total Expenditures</b>							
<b>Ending Fund Balance</b>	205	205	205	205	205	205	205
<b>Reserves</b>							
Continuing Appropriation							
Designated for Special Purposes	(205)	(205)	(205)	(205)	(205)	(205)	(205)
<b>Total Reserves</b>	(205)	(205)	(205)	(205)	(205)	(205)	(205)
<b>Ending Unreserved Fund Balance</b>	0	0	0	0	0	0	0

**Emergency Fund (00185)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	42,128	41,563	42,060	48,547	53,005	56,609	59,157
<b>Beginning Unreserved Fund Balance</b>	42,128	41,563	42,060	48,547	53,005	56,609	59,157
<b>Revenues</b>							
CY/Actual Budget Contribution		4,623	4,623	4,459	3,604	2,547	2,136
Reimbursement from Departments		1,864	1,864				
<b>Total Revenues</b>		6,487	6,487	4,459	3,604	2,547	2,136
<b>Expenditures</b>							
CY/Actual Budget Appropriations							
Other Changes	(68)						
<b>Total Expenditures</b>	(68)						
<b>Ending Fund Balance</b>	42,060	48,050	48,547	53,005	56,609	59,157	61,293
<b>Reserves</b>							
Continuing Appropriations		(68)					
<b>Total Reserves</b>		(68)					
<b>Ending Unreserved Fund Balance</b>	42,060	47,982	48,547	53,005	56,609	59,157	61,293



**Department of Parks and Recreation (10200)**

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	8,479	5,090	4,269	2,331	1,887	1,793	1,691
Carry Forward / Encumbrances							
Accounting Adjustment							
<b>Beginning Unreserved Fund Balance</b>	<b>8,479</b>	<b>5,090</b>	<b>4,269</b>	<b>2,331</b>	<b>1,887</b>	<b>1,793</b>	<b>1,691</b>
<b>Revenues</b>							
Environmental Learning and Programs	140	202	202	136	136	136	136
Facility and Structure Maintenance	860	454	640	1,281	2,137	2,201	2,267
Finance and Administration	85,658	89,941	89,941	95,411	100,553	101,470	104,514
Golf (Subfund 10240)	9,951	10,248	10,748	12,169	12,531	12,907	13,294
Natural Resources Management	1,466	1,477	1,482	2,306	2,819	2,904	2,991
Park Cleaning, Landscaping, Restoration	1,609	1,302	1,302	1,947	2,073	2,135	2,199
Planning, Development, and Acquisition	4,535	5,510	5,510	6,062	5,439	5,602	5,770
Policy Direction and Leadership	8,479	3,261	3,261	411	477	491	506
Recreation Facilities and Programs	8,360	8,198	7,699	11,260	11,983	12,342	12,713
Regional Parks and Strategic Outreach	-	-	-	3,292	4,200	4,326	4,456
Seattle Aquarium	2,953	3,228	3,227	2,588	3,391	1,107	1,135
Seattle Conservation Corps	2,568	3,841	3,841	3,899	3,946	4,065	4,187
Swimming, Boating, and Aquatics	4,788	5,612	5,612	5,771	5,770	5,944	6,122
Woodland Park Zoo	135	98	99	98	99	102	105
<b>Total Revenues</b>	<b>131,503</b>	<b>133,372</b>	<b>133,564</b>	<b>146,631</b>	<b>155,555</b>	<b>155,732</b>	<b>160,394</b>
<b>Expenditures</b>							
Environmental Learning and Programs	(1,401)	(1,483)	(1,476)	(1,115)	(1,132)	(1,166)	(1,201)
Facility and Structure Maintenance	(14,744)	(15,357)	(15,585)	(16,879)	(17,970)	(18,509)	(19,064)
Finance and Administration	(8,108)	(8,427)	(8,346)	(10,319)	(12,430)	(10,703)	(11,024)
Golf	(9,569)	(10,238)	(10,238)	(11,561)	(11,904)	(12,261)	(12,629)
Judgment and Claims	(546)	(652)	(652)	(387)	(711)	(732)	(754)
Natural Resources Management	(6,948)	(7,321)	(7,325)	(8,572)	(9,210)	(9,486)	(9,771)
Park Cleaning, Landscaping, and Restoration	(29,214)	(30,811)	(30,817)	(31,962)	(32,665)	(33,645)	(34,654)
Planning, Development, Acquisition	(5,413)	(6,195)	(6,201)	(6,927)	(6,970)	(7,179)	(7,394)
Policy Direction and Leadership	(14,870)	(7,576)	(7,581)	(4,010)	(4,115)	(4,238)	(4,366)
Recreation Facilities and Programs	(23,486)	(23,918)	(23,918)	(27,581)	(28,686)	(29,547)	(30,433)
Regional Parks and Strategic Outreach	-	-	-	(4,400)	(5,349)	(5,509)	(5,675)
Seattle Aquarium	(2,953)	(3,228)	(3,228)	(2,588)	(3,391)	(1,107)	(1,135)
Seattle Conservation Corps	(3,273)	(4,021)	(4,035)	(4,124)	(4,171)	(4,296)	(4,425)
Swimming, Boating, and Aquatics	(8,460)	(9,284)	(9,280)	(9,687)	(9,822)	(10,117)	(10,420)
Woodland Park Zoo	(6,728)	(6,820)	(6,820)	(6,963)	(7,123)	(7,337)	(7,557)
<b>Total Expenditures</b>	<b>(135,713)</b>	<b>(135,331)</b>	<b>(135,502)</b>	<b>(147,075)</b>	<b>(155,649)</b>	<b>(155,833)</b>	<b>(160,503)</b>
<b>Ending Fund Balance</b>	<b>4,269</b>	<b>3,131</b>	<b>2,331</b>	<b>1,887</b>	<b>1,793</b>	<b>1,691</b>	<b>1,583</b>
<b>Reserves</b>							
Golf transfer to CRS (Subfund 10240)	(411)	(411)	(411)	(500)	(500)	(500)	(500)
Aquarium Accrued Leave Reserve	(77)	(77)	(77)	(77)	-	-	-
Donations Reserve (Alki & OLA)	(99)	(65)	(79)	(69)	(59)	(49)	(39)
Conservatory Subaccount Reserve	(125)	-	-	-	-	-	-
Building 11 Debt Service Reserve	(249)	-	-	-	-	-	-
Planning Reserve	-	(105)	-	(579)	(1,888)	(3,197)	(4,506)
2015 Use of Fund Balance Reserve	(950)	(950)	(950)	-	-	-	-
SPU Reservoir Use Fees	-	-	-	(600)	(600)	(600)	(600)
<b>Total Reserves</b>	<b>(1,911)</b>	<b>(1,608)</b>	<b>(1,517)</b>	<b>(1,825)</b>	<b>(3,047)</b>	<b>(4,346)</b>	<b>(5,645)</b>
<b>Ending Unreserved Fund Balance</b>	<b>2,358</b>	<b>1,523</b>	<b>814</b>	<b>62</b>	<b>(1,254)</b>	<b>(2,655)</b>	<b>(4,062)</b>

**Transportation Operating Fund (10310)**

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	49,704	64,577	73,663	75,410	56,983	67,278	34,193
Accounting/Technical Adjustments	1,345	0	0	0	0	0	0
<b>Revised Beginning Fund Balance</b>	<b>51,048</b>	<b>64,577</b>	<b>73,663</b>	<b>75,410</b>	<b>56,983</b>	<b>67,278</b>	<b>34,193</b>
<b>Revenues</b>							
Interest Earnings	62	0	0	0	0	0	0
BTG EHT	9	6	6	0	0	0	0
IF Employee Hrs Tax Penalty	0	0	0	0	0	0	0
BTG CPT	27,598	26,246	30,309	30,618	32,155	33,119	34,113
BTG Levy	41,774	42,232	42,786	43,700	0	0	0
CPT 2.5%	6,434	6,561	7,596	7,831	8,057	8,308	8,528
Vehicle License Fee	7,125	7,851	7,787	8,002	7,256	7,284	7,311
GF	36,662	41,253	41,253	42,546	45,243	46,374	47,533
School Zone Fixed Automated Cameras	0	7,089	4,930	8,524	6,217	5,110	4,692
Gas Tax	12,590	12,965	12,965	12,965	12,965	12,965	12,965
CRS - REET II	11,905	23,078	23,078	25,172	16,091	9,027	5,827
CRS - REET I	0	1,971	1,971	3,500	0	0	0
CRS - Steet Vacation	0	100	2,056	2,056	3,395	2,030	0
CRS - Unrestricted - Proposition 2/Street Vacation	0	3,005	5,040	0	1,000	0	0
Other Street Use & Curb Permit	19,855	8,582	8,582	8,496	8,496	8,496	8,496
Other Non-Business Licenses/PE	1,395	874	874	865	865	891	918
Interlocal Grants	26	0	0	0	0	0	0
Other Protective Inspection	0	1,769	1,769	1,751	1,751	1,804	1,858
Street Maintenance & Repair	386	838	838	1,291	1,291	1,330	1,370
Other Charges - Transportation - CIP	69,335	31,718	31,718	651	353	321	302
Other Charges - Transportation - O&M	5,290	9,271	9,271	11,922	11,726	12,078	12,441
Federal Grants	32,913	23,383	23,383	1,453	21,104	0	0
State Grants	5,538	18,052	18,052	16,669	17,837	12,652	87,815
LTGO Bond Proceeds	39,037	28,378	28,378	15,633	33,819	0	0
Local Improvement District Bonds	0	0	0	0	0	110	3,300
Long-Term Intergovernmental Loan Proceeds	0	0	0	0	0	0	0
IF Architect/Engineering Services	0	678	678	709	0	0	0
IF Other Charges - Transportation	11,218	6,384	6,384	3,580	4,436	4,525	4,615
IF Capital Contributions & Grants	7,790	16,027	16,027	2,450	27,850	4,382	3,051
Seattle City Light Fund	0	983	983	1,450	3,750	1,000	1,000
Seawall and Central Waterfront Levy	25,972	78,000	78,000	134,700	78,103	0	0
Property Proceeds Sale	70	1,977	1,977	24,217	1,906	50	20
Other - Voter Approved Levies, etc.	190	0	0	0	0	0	0
Private Reimbursements	629	0	0	0	0	1,000	61,400
Other	287	0	0	0	0	0	0
Emergency Subfund	68	0	0	0	0	0	0
Rubble Yard Property Proceeds	4,945	3,155	3,155	0	0	0	0
Property Sales - South Lake Union Streetcar	0	0	0	0	5,945	0	0
<b>Total Revenues</b>	<b>369,102</b>	<b>402,423</b>	<b>409,843</b>	<b>410,753</b>	<b>351,611</b>	<b>172,855</b>	<b>307,555</b>
<b>Expenditures</b>							
Bridges & Structures	(7,405)	(9,044)	(9,044)	(8,836)	(8,042)	(8,284)	(8,532)
Department Management	155	(1,624)	(1,624)	(1,942)	(113)	(116)	(120)
Engineering Services	(1,664)	(1,633)	(1,633)	(1,467)	(1,493)	(1,538)	(1,584)
General Expense - Debt Service	(29,808)	(29,318)	(28,785)	(25,188)	(25,953)	(26,960)	(28,235)
General Expense - Other	0	(3,548)	(3,548)	(2,106)	(4,982)	(5,132)	(5,286)
Major Maintenance/Replacement (CIP)	(56,597)	(51,170)	(51,170)	(42,679)	(33,422)	(13,251)	(9,932)
Major Projects (CIP)	(142,219)	(171,917)	(171,917)	(186,480)	(145,085)	(47,086)	(211,459)
Mobility-Capital (CIP)	(35,341)	(54,509)	(54,509)	(64,689)	(41,217)	(20,134)	(29,518)
Mobility-Operations	(34,440)	(39,824)	(39,824)	(41,877)	(32,920)	(33,907)	(34,924)
ROW Management	(14,576)	(19,843)	(19,843)	(24,177)	(18,379)	(18,931)	(19,499)
Street Maintenance	(19,809)	(21,554)	(21,554)	(25,169)	(26,279)	(27,067)	(27,879)
Urban Forestry	(4,784)	(4,645)	(4,645)	(4,826)	(3,432)	(3,535)	(3,641)
<b>Total Expenditures</b>	<b>(346,487)</b>	<b>(408,629)</b>	<b>(408,096)</b>	<b>(429,436)</b>	<b>(341,316)</b>	<b>(205,940)</b>	<b>(380,608)</b>
<b>Ending Fund Balance</b>	<b>73,663</b>	<b>58,371</b>	<b>75,410</b>	<b>56,983</b>	<b>67,278</b>	<b>34,193</b>	<b>(38,860)</b>
<b>Reserves</b>							
Continuing Appropriations	(47,041)	(46,891)	(47,077)	0	0	0	0
Paving Reserve	0	(3,182)	0	0	0	0	0
Planning Reserve	0	(851)	(851)	(1,715)	(5,559)	(9,403)	(13,247)
<b>Total Reserves</b>	<b>(47,041)</b>	<b>(50,924)</b>	<b>(47,928)</b>	<b>(1,715)</b>	<b>(5,559)</b>	<b>(9,403)</b>	<b>(13,247)</b>
<b>Unreserved Ending Fund Balance</b>	<b>26,622</b>	<b>7,446</b>	<b>27,482</b>	<b>55,269</b>	<b>61,719</b>	<b>24,790</b>	<b>(52,107)</b>

## The Seattle Public Library (10410)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	608	586	1,119	1,171	1,107	1,483	3,156
Accounting Adjustments	20						
<b>Beginning Fund Balance</b>	<b>628</b>	<b>586</b>	<b>1,119</b>	<b>1,171</b>	<b>1,107</b>	<b>1,483</b>	<b>3,156</b>
<b>Revenues</b>							
Copy Services	37	50	60	60	60	60	60
Pay for Print	171	159	159	159	159	159	159
Fines/Fees	1,555	1,564	1,564	1,564	1,564	1,564	1,564
Parking - Central Library	315	300	300	353	353	353	353
Space Rental	142	150	150	150	150	150	150
Concessions Proceeds	4	3	3	3	3	3	3
Salvage Sales/Materials	45	60	50	35	35	35	35
Misc Revenue	9	3	3	3	3	3	3
Cable Franchise Fees	190	190	190	190	190	190	190
Library Levy - Operating Support	11,042	12,421	12,635	13,140	13,666	15,516	15,296
General Subfund Support	46,707	47,999	48,576	50,037	50,631	52,403	54,237
<b>Total Revenues</b>	<b>60,217</b>	<b>62,899</b>	<b>63,690</b>	<b>65,694</b>	<b>66,814</b>	<b>70,436</b>	<b>72,050</b>
<b>Expenditures</b>							
City Librarian's Office	(829)	(746)	(757)	(771)	(777)	(804)	(832)
Human Resources	(1,169)	(1,069)	(1,085)	(1,120)	(1,130)	(1,170)	(1,211)
Information Technology	(3,926)	(4,196)	(4,234)	(4,465)	(4,404)	(4,558)	(4,717)
Marketing and Online Services	(397)	(855)	(866)	(883)	(892)	(923)	(955)
Administrative Services	(9,625)	(9,877)	(9,978)	(10,914)	(11,033)	(11,419)	(11,819)
Library Programs and Services	(43,780)	(46,156)	(46,718)	(47,605)	(48,202)	(49,889)	(51,635)
<b>Total Expenditures</b>	<b>(59,726)</b>	<b>(62,899)</b>	<b>(63,638)</b>	<b>(65,758)</b>	<b>(66,438)</b>	<b>(68,763)</b>	<b>(71,170)</b>
<b>Ending Fund Balance</b>	<b>1,119</b>	<b>586</b>	<b>1,171</b>	<b>1,107</b>	<b>1,483</b>	<b>3,156</b>	<b>4,036</b>
<b>Reserves</b>							
Encumbrances	(58)						
Known Liability	(8)	(115)					
Planning Reserve		(170)		(190)	(620)	(1,049)	(1,479)
<b>Total Reserves</b>	<b>(66)</b>	<b>(285)</b>	<b>0</b>	<b>(190)</b>	<b>(620)</b>	<b>(1,049)</b>	<b>(1,479)</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,054</b>	<b>301</b>	<b>1,171</b>	<b>917</b>	<b>863</b>	<b>2,107</b>	<b>2,557</b>

**Seattle Streetcar Fund (10810)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	(3,367)	(3,598)	(3,820)	(2,266)	(2,061)	(2,005)	(1,798)
Accounting Adjustments	(2)			-	-	-	-
<b>Revised Beginning Fund Balance</b>	<b>(3,369)</b>	<b>(3,598)</b>	<b>(3,820)</b>	<b>(2,266)</b>	<b>(2,061)</b>	<b>(2,005)</b>	<b>(1,798)</b>
<b>Revenues</b>							
Sponsorships -- First Hill				200	210	370	380
Sponsorships -- South Lake Union	248	210	443	229	235	243	250
Farebox Revenue -- First Hill				1,114	1,143	1,289	1,321
Farebox Recovery -- South Lake Union	99	117	97	813	841	946	971
Leases and Service Contributions -- SLU			68	244	228	166	173
FTA Funds -- South Lake Union	279	555	392	315	345	375	550
KC Metro Funds -- South Lake Union				1,350	1,400	1,450	1,500
Sound Transit Funds -- First Hill		4,910	3,090	5,000	5,000	5,000	5,000
<b>Total Revenues</b>	<b>626</b>	<b>5,792</b>	<b>4,090</b>	<b>9,265</b>	<b>9,402</b>	<b>9,839</b>	<b>10,145</b>
<b>Expenditures</b>							
South Lake Union O+M	(1,054)	(826)	(1,001)	(2,925)	(3,011)	(3,097)	(3,194)
First Hill O+M		(4,910)	(1,500)	(6,100)	(6,300)	(6,500)	(6,700)
Interest Expense	(23)		(35)	(35)	(35)	(35)	(35)
<b>Total Expenditures</b>	<b>(1,077)</b>	<b>(5,736)</b>	<b>(2,536)</b>	<b>(9,060)</b>	<b>(9,346)</b>	<b>(9,632)</b>	<b>(9,929)</b>
<b>Ending Fund Balance</b>	<b>(3,820)</b>	<b>(3,542)</b>	<b>(2,266)</b>	<b>(2,061)</b>	<b>(2,005)</b>	<b>(1,798)</b>	<b>(1,582)</b>
<b>Reserves</b>							
None							
<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Unreserved Fund Balance</b>	<b>(3,820)</b>	<b>(3,542)</b>	<b>(2,266)</b>	<b>(2,061)</b>	<b>(2,005)</b>	<b>(1,798)</b>	<b>(1,582)</b>

Seattle Center Fund (11410)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	595	197	2,254	2,201	2,952	4,415	7,479
Accounting Adjustments	253	-	-	-	-	-	-
<b>Revised Beginning Fund Balance</b>	<b>848</b>	<b>197</b>	<b>2,254</b>	<b>2,201</b>	<b>2,952</b>	<b>4,415</b>	<b>7,479</b>
<b>Revenues</b>							
Access	5,676	4,909	4,909	5,850	5,793	5,996	6,206
Administration	1,137	1,515	1,515	1,474	1,507	1,560	1,615
Campus Grounds	1,639	2,071	2,071	2,370	2,451	2,537	2,626
Campus Commercial Events	1,448	1,215	1,215	1,109	1,210	1,252	1,296
Community Programs	430	308	308	370	370	383	396
Cultural Facilities	1,732	1,514	1,514	1,469	1,477	1,529	1,582
Debt	135	126	126	118	125	129	134
Festivals	724	794	794	517	531	550	569
General Subfund Support	11,623	11,885	12,018	12,248	12,417	13,832	14,316
Judgment and Claims	588	703	703	0	0	0	0
KeyArena	8,121	7,383	7,383	8,261	9,064	9,381	9,710
McCaw Hall	4,204	4,125	4,125	4,322	4,470	4,626	4,788
Seattle Center Operations							
<b>Total Revenues</b>	<b>37,457</b>	<b>36,548</b>	<b>36,681</b>	<b>38,108</b>	<b>39,415</b>	<b>41,775</b>	<b>43,237</b>
<b>Expenditures</b>							
Access	1,204	1,104	1,104	1,137	1,147	1,210	1,253
Administration	6,879	7,105	7,105	7,436	7,512	7,896	8,172
Campus Grounds	11,672	11,875	11,875	12,232	12,337	13,293	13,758
Campus Commercial Events	889	929	929	989	1,026	1,062	1,099
Community Programs	2,050	2,093	2,093	2,150	2,171	2,247	2,326
Cultural Facilities	205	225	225	233	235	243	252
Debt	135	126	126	126	126	130	135
Festivals	1,457	1,480	1,480	1,344	1,357	1,404	1,454
Judgment and Claims	588	703	703	0	0	0	0
KeyArena	6,500	6,528	6,528	7,440	7,693	7,962	8,241
McCaw Hall	4,472	4,155	4,155	4,270	4,348	4,626	4,788
Other Ordinances		410	410				
<b>Total Expenditures</b>	<b>36,051</b>	<b>36,324</b>	<b>36,734</b>	<b>37,357</b>	<b>37,953</b>	<b>40,074</b>	<b>41,477</b>
<b>Ending Fund Balance</b>	<b>2,254</b>	<b>421</b>	<b>2,201</b>	<b>2,952</b>	<b>4,415</b>	<b>7,479</b>	<b>9,239</b>
<b>Reserves</b>							
Continuing appropriations	0	0	0	0	0	0	0
McCaw Hall Reserves	1,277	917	1,277	1,189	1,189	1,189	1,189
Other Reserves	0	310	0	0	0	0	0
Planning Reserve	0	0	0	428	1,410	2,391	3,373
<b>Total Reserves</b>	<b>1,277</b>	<b>1,227</b>	<b>1,277</b>	<b>1,617</b>	<b>2,599</b>	<b>3,580</b>	<b>4,562</b>
<b>Ending Unreserved Fund Balance</b>	<b>977</b>	<b>(806)</b>	<b>924</b>	<b>1,335</b>	<b>1,816</b>	<b>3,899</b>	<b>4,677</b>

Department of Education and Early Learning Fund (14100)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	0	0	0	0	0	0	0
Accounting Adjustments							
<b>Beginning Unreserved Fund Balance</b>	0	0	0	0	0	0	0
<b>Revenues</b>							
Property Tax and Investment Earnings - Ed Levy	0	0	0	31,926	35,069	38,262	40,887
City of Seattle General Fund	0	0	0	12,732	12,711	13,029	13,355
State of Washington - ECEAP	0	0	0	4,051	4,051	4,152	4,256
<b>Total Revenues</b>	0	0	0	48,710	51,832	55,443	58,498
<b>Expenditures</b>							
Director's Office and Levy Programs	0	0	0	(23,684)	(25,682)	(27,682)	(29,432)
Finance and Administration	0	0	0	(1,015)	(1,149)	(1,185)	(1,223)
Early Learning	0	0	0	(18,306)	(19,228)	(20,689)	(21,808)
Seattle Youth Violence Administration	0	0	0	(5,705)	(5,773)	(5,888)	(6,035)
<b>Total Expenditures</b>	0	0	0	(48,710)	(51,832)	(55,443)	(58,498)
<b>Ending Fund Balance</b>	0	0	0	0	0	0	0
<b>Reserves</b>							
Encumbrances	0	0	0	0	0	0	0
Continuing Projects	0	0	0	0	0	0	0
<b>Total Reserves</b>	0	0	0	0	0	0	0
<b>Ending Unreserved Fund Balance</b>	0	0	0	0	0	0	0

**Planning and Development Fund (15700)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Projected	Projected	Projected
Beginning Fund Balance	6,886	14,370	12,620	16,872	14,336	15,187	10,341
Accounting Adjustment	1,637						
<b>Beginning Unreserved Fund Balance</b>	<b>8,523</b>	<b>14,370</b>	<b>12,620</b>	<b>16,872</b>	<b>14,336</b>	<b>15,187</b>	<b>10,341</b>
<b>Revenues</b>							
Boiler	1,147	1,179	1,179	1,247	1,247	1,247	1,247
Building Development	28,261	27,849	29,207	30,668	30,668	30,683	30,683
Contingent Revenues - Unaccessed	0	6,620	6,620	6,620	6,620	6,620	6,620
Cum. Reserve Subfund-REET I - TRAO	249	157	157	310	350	362	375
Cum. Reserve Subfund-REET I - Design Commission	428	576	576	590	600	621	643
Cum. Reserve Subfund-Unrestricted - TRAO	73	76	76	77	79	82	85
Electrical	5,854	6,215	7,000	7,210	7,210	7,210	7,210
Elevator	2,891	3,073	2,989	3,231	3,231	3,344	3,461
General Fund	10,130	10,626	10,626	10,421	10,516	10,884	11,265
Grants/MOAs - All Else	389	296	323	159	0	0	0
Grants/MOAs - SPU MOA for Side Sewer & Drainage	1,039	1,057	1,200	1,200	1,200	1,200	1,200
Interest	(75)	100	100	100	100	100	100
Land Use	5,846	5,711	6,078	6,078	6,078	6,142	6,142
Other	2,113	1,705	2,185	2,296	2,296	2,389	2,437
Rental Housing Registration	0	0	23	2,859	4,645	931	44
Site Review	2,229	2,030	2,229	2,342	2,342	2,342	2,342
<b>Total Revenues</b>	<b>60,576</b>	<b>67,270</b>	<b>70,569</b>	<b>75,408</b>	<b>77,182</b>	<b>74,157</b>	<b>73,853</b>
<b>Expenditures</b>							
Annual Certification and Inspection	(3,931)	(4,125)	(4,125)	(4,160)	(4,226)	(4,374)	(4,527)
Code Compliance	(6,402)	(5,675)	(6,204)	(6,821)	(7,392)	(7,650)	(7,918)
Construction Inspections	(12,782)	(14,655)	(14,655)	(16,583)	(16,854)	(17,443)	(18,054)
Construction Permit Services	(18,475)	(16,109)	(16,152)	(21,099)	(20,867)	(21,598)	(22,354)
Land Use Services	(4,782)	(12,606)	(12,606)	(16,019)	(16,272)	(16,842)	(17,431)
Planning	(6,626)	(7,048)	(8,471)	(6,882)	(6,992)	(7,237)	(7,490)
Process Improvements and Technology	(3,482)	(4,016)	(4,103)	(6,379)	(3,728)	(3,859)	(3,994)
<b>Total Expenditures</b>	<b>(56,479)</b>	<b>(64,233)</b>	<b>(66,316)</b>	<b>(77,944)</b>	<b>(76,331)</b>	<b>(79,003)</b>	<b>(81,768)</b>
<b>Ending Fund Balance</b>	<b>12,620</b>	<b>17,407</b>	<b>16,872</b>	<b>14,336</b>	<b>15,187</b>	<b>10,341</b>	<b>2,426</b>
<b>Reserves</b>							
Core Staffing	(5,449)	(9,683)	(1,764)	(1,764)	(1,764)	(1,764)	(1,764)
Process Improvements and Technology	(1,818)	(209)	(1,647)	503	(212)	(648)	(227)
Planning Reserve				(1,003)	(3,156)	(5,309)	(7,462)
<b>Total Reserves</b>	<b>(7,267)</b>	<b>(9,892)</b>	<b>(3,411)</b>	<b>(2,264)</b>	<b>(5,132)</b>	<b>(7,721)</b>	<b>(9,454)</b>
<b>Ending Unreserved Fund Balance</b>	<b>5,352</b>	<b>7,516</b>	<b>13,461</b>	<b>12,072</b>	<b>10,055</b>	<b>2,620</b>	<b>(7,028)</b>

## Human Services Operating Fund (16200)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	5,692	6,316	5,844	6,270	4,067	3,243	2,744
Accounting Adjustments	(16)	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>5,676</b>	<b>6,316</b>	<b>5,844</b>	<b>6,270</b>	<b>4,067</b>	<b>3,243</b>	<b>2,744</b>
<b>Revenues</b>							
Contributions / Private Sources	899	155	671	670	671	694	701
Program Income/Misc			500	508	508	505	510
Federal Grants	33,037	36,252	35,689	38,875	38,294	37,151	36,273
General Fund	59,668	66,562	66,562	62,551	62,862	65,065	67,342
Housing Levy	935	935	935	940	940	940	940
Interlocal Grants	1,082	724	1,139	835	810	830	839
Investment Earnings	49	100	100	100	100	100	100
State Grants	16,773	16,530	16,996	15,062	14,312	14,515	14,660
Utility Funds	1,233	1,343	1,343	1,481	1,566	1,589	1,605
<b>Total Revenues</b>	<b>113,675</b>	<b>122,601</b>	<b>123,935</b>	<b>121,022</b>	<b>120,063</b>	<b>121,389</b>	<b>122,969</b>
<b>Expenditures</b>							
Aging and Disability Services - AAA	(32,623)	(35,193)	(35,193)	(37,189)	(37,029)	(37,399)	(37,773)
Community Support and Self-Sufficiency	(10,296)	-	-	-	-	-	-
Leadership and Administration	(8,896)	(9,121)	(9,121)	(8,135)	(7,933)	(8,012)	(8,092)
Public Health Services	(12,729)	(13,729)	(13,729)	(11,561)	(11,827)	(11,945)	(12,064)
Transitional Living and Support	(28,274)	-	-	-	-	-	-
Community Support & Assistance	-	(40,413)	(40,413)	(47,322)	(45,556)	(45,803)	(46,124)
Youth and Family Empowerment	(20,689)	(25,053)	(25,053)	(19,018)	(18,542)	(18,729)	(18,916)
<b>Total Expenditures</b>	<b>(113,507)</b>	<b>(123,509)</b>	<b>(123,509)</b>	<b>(123,225)</b>	<b>(120,887)</b>	<b>(121,888)</b>	<b>(122,969)</b>
<b>Ending Fund Balance</b>	<b>5,844</b>	<b>5,408</b>	<b>6,270</b>	<b>4,067</b>	<b>3,243</b>	<b>2,744</b>	<b>2,743</b>
<b>Reserves</b>							
Mandatory Reserve for Child Care Bonus Funds	(2,695)	(1,368)	(3,495)	(1,595)	(1,595)	(1,595)	(1,595)
Other Mandatory Restrictions	(2,938)	(440)	(1,548)	(1,014)	(422)	(422)	(422)
Reserve for Cash Flow and Benefits/Paid Leave	(200)	(200)	(200)	(200)	(200)	(200)	(200)
<b>Total Reserves</b>	<b>(5,834)</b>	<b>(2,008)</b>	<b>(5,243)</b>	<b>(2,808)</b>	<b>(2,217)</b>	<b>(2,217)</b>	<b>(2,217)</b>
<b>Ending Unreserved Fund Balance</b>	<b>10</b>	<b>3,400</b>	<b>1,027</b>	<b>1,259</b>	<b>1,026</b>	<b>527</b>	<b>527</b>



**Office of Housing Low-Income Housing Fund (16400)**

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	81,464	79,865	81,945	81,018	75,266	68,787	55,808
Carry Forward / Encumbrances							
<b>Total Beginning Fund Balance</b>	<b>81,464</b>	<b>79,865</b>	<b>81,945</b>	<b>81,018</b>	<b>75,266</b>	<b>68,787</b>	<b>55,808</b>
<b>Revenues</b>							
Property Tax Levy	17,952	17,969	17,969	17,969	17,969	17,969	17,969
State/Federal Weatherization Grants	1,610	5,299	1,718	1,607	1,607	1,607	1,607
Bonus Program/TDR Contributions	6,521	-	12,500	9,000	9,000	2,500	2,500
Investment Interest Earnings	238	4,602	2,000	2,000	2,000	2,000	2,000
Program Income - Miscellaneous	2,556	11,244	4,000	4,000	4,000	4,000	4,000
Federal Grants - HOME Program	478	2,251	2,251	1,575	1,575	1,575	1,575
Local Grants - Weatherization	1,757	1,630	1,629	1,630	1,630	1,630	1,630
<b>Total Revenues</b>	<b>31,112</b>	<b>42,995</b>	<b>42,067</b>	<b>37,781</b>	<b>37,781</b>	<b>31,281</b>	<b>31,281</b>
<b>Expenditures</b>							
Homeownership and Sustainability	(7,320)	(10,066)	(9,640)	(10,095)	(10,254)	(10,254)	(10,254)
Multi-Family Production/Preservation	(23,311)	(32,929)	(33,354)	(33,438)	(34,006)	(34,006)	(27,506)
<b>Total Expenditures</b>	<b>(30,631)</b>	<b>(42,995)</b>	<b>(42,994)</b>	<b>(43,533)</b>	<b>(44,260)</b>	<b>(44,260)</b>	<b>(37,760)</b>
<b>Ending Fund Balance</b>	<b>81,945</b>	<b>79,865</b>	<b>81,018</b>	<b>75,266</b>	<b>68,787</b>	<b>55,808</b>	<b>49,329</b>
<b>Reserved Fund Balances</b>							
Levy O&M Trust Funds	(26,395)	(26,395)	(26,395)	(26,395)	(26,395)	(26,395)	(26,395)
Housing Levy	(50,770)	(50,770)	(42,937)	(44,985)	(38,506)	(32,171)	(25,695)
South Lake Union Fund	(2,960)	(2,960)	(2,960)	(2,960)	(2,960)	(2,960)	(2,960)
REACH Trust Fund	(927)	(927)	(927)	(927)	(927)	(927)	(927)
Bonus Program Fundings	(8,100)	(8,100)	(7,800)	-	-	-	-
<b>Total Reserves</b>	<b>(89,152)</b>	<b>(89,152)</b>	<b>(81,019)</b>	<b>(75,267)</b>	<b>(68,788)</b>	<b>(62,453)</b>	<b>(55,977)</b>
<b>Ending Unreserved Fund Balance</b>	<b>(7,207)</b>	<b>(9,287)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(6,645)</b>	<b>(6,648)</b>

Note: 2017 Assumes renewal of Housing Levy at current levels

**Office of Housing Fund (16600)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	1,931	1,448	1,578	1,388	949	562	327
Accounting Adjustments	0	0		-	-	-	-
<b>Revised Beginning Fund Balance</b>	<b>1,931</b>	<b>1,448</b>	<b>1,578</b>	<b>1,388</b>	<b>949</b>	<b>562</b>	<b>327</b>
<b>Revenues</b>							
State & Federal Weatherization Grants	872	1,034	1,004	985	985	985	985
HOME Administration	250	250	250	175	175	175	175
Miscellaneous	48	27	37	54	55	55	55
Multi-Family Tax Exemption Fees	131	80	80	80	80	60	40
Bonus Program Administration	107	0	1,000	900	900	250	250
City Light Administration	825	732	715	715	715	715	715
Property Tax Levy	1,810	1,810	1,810	1,810	1,810	1,810	1,810
Challenge Grant	627	66	0		0	0	0
General Subfund Support	0	295	160	314	272	280	289
Transfer of Bonus Admin Fund Balance from 16400	0	0	0	150	200	875	284
<b>Total Revenues</b>	<b>4,670</b>	<b>4,294</b>	<b>5,056</b>	<b>5,183</b>	<b>5,192</b>	<b>5,205</b>	<b>4,603</b>
<b>Expenditures</b>							
Administration and Management - 16600	(1,286)	(1,665)	(1,665)	(2,030)	(1,931)	(1,720)	(2,009)
Community Development - 16600	(410)	(863)	(568)	(591)	(597)	(609)	(621)
Homeownership and Sustainability - 16600	(1,552)	(1,415)	(1,415)	(1,460)	(1,493)	(1,523)	(1,553)
Multi-Family Production & Preservation - 16600	(1,147)	(1,304)	(1,304)	(1,541)	(1,558)	(1,589)	(1,621)
Challenge Grant - 16600	(628)	-	(76)	-	-	-	-
Supplementals	-	-	(218)	-	-	-	-
<b>Total Expenditures</b>	<b>(5,023)</b>	<b>(5,247)</b>	<b>(5,246)</b>	<b>(5,622)</b>	<b>(5,579)</b>	<b>(5,441)</b>	<b>(5,804)</b>
<b>Ending Fund Balance</b>	<b>1,578</b>	<b>495</b>	<b>1,388</b>	<b>949</b>	<b>562</b>	<b>327</b>	<b>(875)</b>
<b>Reserves</b>							
Underexpended Levy	-	(334)	-	-	-	-	-
Planning Reserve	-	-	-	(95)	(306)	(518)	(729)
Revenue Stabilization Reserve	-	(86)	-	-	-	-	-
<b>Total Reserves</b>	<b>-</b>	<b>(420)</b>	<b>-</b>	<b>(95)</b>	<b>(306)</b>	<b>(518)</b>	<b>(729)</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,578</b>	<b>75</b>	<b>1,388</b>	<b>854</b>	<b>256</b>	<b>(191)</b>	<b>(1,604)</b>

**NOTES:**

This is fund 16600 only. CDBG revenue and expenditures are in a separate fund (17810).

This assumes that the levy is renewed in 2016 and is renewed at the stagnant 2009 level. If we were to inflate the 2009 levy to 2016 dollars, we estimate our available admin dollars would go up by \$240,500 in 2017 and 2018.

This assumes 2% annual expenditure inflation beginning in 2015. In addition, we have added in \$250,000 to 2017 expenses to reflect our need for a new database system/s. This will likely be off-the-shelf with some custom components.

The bonus admin funds show the three Amazon towers in 2014, 2015 and 2016. Beginning in 2017, the projected annual amount goes down to \$250,000.

This includes the authority for the MFTE position (\$101K in 2014 dollars), but not the corresponding revenue of potential fee increases (which would need to happen before hiring the position). It would be legitimate to either reduce our expenditures in this plan by the cost of the position beginning in 2015 OR to add in a placeholder of additional revenues to represent the expected fee increase.

Assumes the rejection of BIP 71 in 2015 and 2016 expenditures, with the exception of the Homeownership and Sustainability program.

**Families & Education Levy Financial Plan (17856)**

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	1,730	56	168	44	44	0	0
Accounting Adjustments	5						
<b>Beginning Unreserved Fund Balance</b>	<b>1,735</b>	<b>56</b>	<b>168</b>	<b>44</b>	<b>44</b>	<b>0</b>	<b>0</b>
<b>Revenues</b>							
Property Tax	71		35				
Investment Earnings	8		1				
Unrealized Gains/losses of Investments	0		0				
Medicaid Match Grant Rev	177						
Supplemental Revenue-Medicaid Match							
<b>Total Revenues</b>	<b>255</b>	<b>0</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures*</b>							
Early Learning	(370)						
Family Support & Involvement	(285)						
Support for High Risk Youth	(468)						
Out of School Time	(283)						
Student Health	(46)						
Crossing Guards							
Administration & Evaluation	(3)		(25)				
Middle School Support	(165)						
Academic Improvement	(25)		(135)				
Revenue Backed Contracts-Medicaid Match	(177)						
Grant							
Q1 Supplemental-Medicaid Match							
<b>Total Expenditures</b>	<b>(1,822)</b>	<b>0</b>	<b>(160)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>168</b>	<b>56</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>							
Encumbrances	(62)		(44)				
Continuing Projects	(105)	(56)	(7)	(44)	(44)		
Accounting Adjustment			7				
<b>Total Reserves</b>	<b>(168)</b>	<b>(56)</b>	<b>(44)</b>	<b>(44)</b>	<b>(44)</b>	<b>0</b>	<b>0</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Families & Education Levy Financial Plan (17857)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	26,797	34,871	39,060	43,367	45,265	44,349	40,496
Accounting Adjustments	(354)						
<b>Beginning Unreserved Fund Balance</b>	<b>26,443</b>	<b>34,871</b>	<b>39,060</b>	<b>43,367</b>	<b>45,265</b>	<b>44,349</b>	<b>40,496</b>
<b>Revenues</b>							
Property Tax	32,095	32,565	32,565	32,917	33,257	33,598	33,934
Investment Earnings	239	682	682	908	895	811	664
<b>Total Revenues</b>	<b>32,334</b>	<b>33,248</b>	<b>33,248</b>	<b>33,825</b>	<b>34,152</b>	<b>34,409</b>	<b>34,598</b>
<b>Expenditures</b>							
Early Learning	(5,035)	(7,249)	(7,249)	(8,178)	(9,154)	(10,173)	(11,084)
Elementary	(3,815)	(5,759)	(5,759)	(6,965)	(8,234)	(9,484)	(10,383)
Middle Schools	(3,111)	(5,657)	(5,657)	(6,214)	(6,694)	(7,185)	(7,564)
High Schools	(1,514)	(2,605)	(2,605)	(2,719)	(2,946)	(3,183)	(3,426)
Health	(5,019)	(6,187)	(6,187)	(6,336)	(6,494)	(6,657)	(6,816)
Administration	(1)	(1,283)	(1,283)	(1,314)	(1,346)	(1,380)	(1,413)
Evaluation	(1,222)	(200)	(200)	(200)	(200)	(200)	(200)
<b>Total Expenditures</b>	<b>(19,718)</b>	<b>(28,941)</b>	<b>(28,941)</b>	<b>(31,926)</b>	<b>(35,069)</b>	<b>(38,262)</b>	<b>(40,887)</b>
<b>Ending Fund Balance</b>	<b>39,060</b>	<b>39,178</b>	<b>43,367</b>	<b>45,265</b>	<b>44,349</b>	<b>40,496</b>	<b>34,206</b>
<b>Reserves</b>							
Encumbrances	(2,503)						
Continuing Projects	(4,922)	(1,048)	(4,922)	(4,922)	(4,922)	(4,922)	(4,922)
Reserve for out-year project spending	(31,635)	(38,130)	(38,445)	(40,344)	(39,427)	(35,574)	(29,285)
<b>Total Reserves</b>	<b>(39,060)</b>	<b>(39,178)</b>	<b>(43,367)</b>	<b>(45,266)</b>	<b>(44,349)</b>	<b>(40,496)</b>	<b>(34,207)</b>
<b>Ending Unreserved Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**The 2012 Seattle Public Library Levy (18100)**

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	0	1,032	4,963	2,549	3,430	3,861	2,519
<b>Beginning Unreserved Fund Balance</b>	<b>0</b>	<b>1,032</b>	<b>4,963</b>	<b>2,549</b>	<b>3,430</b>	<b>3,861</b>	<b>2,519</b>
<b>Revenues</b>							
Estimated property taxes to be collected	16,825	16,998	16,998	17,168	17,340	17,513	17,688
Investment Earnings	42	0	0	0	0	0	0
<b>Total Revenues</b>	<b>16,868</b>	<b>16,998</b>	<b>16,998</b>	<b>17,168</b>	<b>17,340</b>	<b>17,513</b>	<b>17,688</b>
<b>Expenditures</b>							
Maintain 2012 Levels	(4,150)	(4,211)	(4,286)	(4,436)	(4,591)	(4,752)	(4,918)
Open Hours and Related Services	(2,955)	(3,223)	(3,279)	(3,410)	(3,547)	(3,683)	(3,836)
Collections	(1,853)	(2,140)	(2,177)	(2,264)	(2,355)	(2,445)	(2,547)
Technology	(994)	(1,372)	(1,395)	(1,360)	(1,393)	(2,347)	(1,615)
Facilities - Regular Maintenance	(997)	(1,305)	(1,327)	(1,381)	(1,436)	(1,491)	(1,553)
Facilities - Major Maintenance	(862)	(3,056)	(4,942)	(3,148)	(3,242)	(3,339)	(3,440)
Administration	(94)	(171)	(171)	(178)	(185)	(192)	(200)
Additional Support for Library Operations*				(111)	(159)	(604)	(620)
Q4 Supplemental			(1,836)				
<b>Total Expenditures</b>	<b>(11,905)</b>	<b>(15,477)</b>	<b>(19,412)</b>	<b>(16,287)</b>	<b>(16,908)</b>	<b>(18,855)</b>	<b>(18,728)</b>
<b>Ending Fund Balance</b>	<b>4,963</b>	<b>2,553</b>	<b>2,549</b>	<b>3,430</b>	<b>3,861</b>	<b>2,519</b>	<b>1,479</b>
<b>Reserves</b>							
Levy Reserve for Future Use**	(1,032)	(2,553)	(2,549)	(2,775)	(2,677)	(1,470)	0
Planning Reserve				(190)	(620)	(1,049)	(1,479)
<b>Total Reserves</b>	<b>(1,032)</b>	<b>(2,553)</b>	<b>(2,549)</b>	<b>(2,965)</b>	<b>(3,297)</b>	<b>(2,519)</b>	<b>(1,479)</b>
<b>Ending Unreserved Fund Balance</b>	<b>3,931</b>	<b>0</b>	<b>0</b>	<b>464</b>	<b>564</b>	<b>0</b>	<b>0</b>

\*Costs will be assigned to levy categories through the annual Library Operations Plan.

\*\*The 2012 Library Levy funding plan assumed excess revenue to be earned in the early years that will cover cost increases above the 1% annual increase in revenue in the later years of the Levy, as well as variable expenditure requirements related to the technology and CIP components of the Levy plan.

School Zone Fixed Automated Camera Fund (18500)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	-	-	-	2,441	21	52	122
<b>Revised Beginning Fund Balance</b>	-	-	-	2,441	21	52	122
<b>Revenues</b>							
School Camera Infraction Revenue	-	8,619	6,006	8,342	8,486	7,918	7,500
<b>Total Revenues</b>	-	8,619	6,006	8,342	8,486	7,918	7,500
<b>Expenditures</b>							
Operations & Maintenance	-	490	490	490	458	458	458
Capital Improvement Program	-	6,599	2,000	7,292	5,016	4,409	3,991
Camera Operations, Administration, and Enforcement	-	1,531	1,076	2,980	2,980	2,980	2,980
<b>Total Expenditures</b>	-	8,619	3,565	10,762	8,455	7,848	7,430
<b>Ending Fund Balance</b>	-	-	2,441	21	52	122	192
<b>Reserves</b>							
Planning Reserve	-	-	-	21	52	122	192
<b>Total Reserves</b>	-	-	-	21	52	122	192
<b>Ending Unreserved Fund Balance</b>	-	-	2,441	-	-	-	-

**McCaw Hall Capital Reserve Fund (34070)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	564	6	533	0	0	0	(0)
Accounting Adjustments	0	0	0	0	0	0	0
<b>Revised Beginning Fund Balance</b>	564	6	6	0	0	0	(0)
<b>Revenues</b>							
REET 1	250	250	250	258	265	273	281
McCaw Hall Tenant Contributions	250	250	250	258	265	273	281
Interest Earnings	(1)	15	15	15	15	15	15
<b>Total Revenues</b>	499	515	515	531	545	561	577
<b>Expenditures</b>							
McCaw Hall Asset Preservation	(530)	(521)	(521)	(531)	(545)	(561)	(578)
<b>Total Expenditures</b>	(530)	(521)	(521)	(531)	(545)	(561)	(578)
<b>Ending Fund Balance</b>	533	0	0	0	0	(0)	(1)
<b>Reserves</b>							
<b>Total Reserves</b>	0	0	0	0	0	0	0
<b>Ending Unreserved Fund Balance</b>	533	0	0	0	0	(0)	(1)

**Fire Facilities Levy (34440)**

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	26,809	16,048	16,771	8,217	422	-	-
Accounting Adjustments	-	-	-	-	-	-	-
<b>Revised Beginning Fund Balance</b>	26,809	16,048	16,771	8,217	422	-	-
<b>Revenues</b>							
Real & Personal Property Tax <sup>1</sup>	198	-	43	-	-	-	-
Investment Earnings-Residual Cash	-	-	114	-	-	-	-
Unrealized Gains/Losses-Inv GASB31	(204)	-	-	-	-	-	-
Parking Revenues and Reimbursement for Soil Remediation	55	-	-	-	-	-	-
Federal Capital Contribution/Grant-Direct	639	-	-	-	-	-	-
Property Sales (anticipated)	-	-	-	676	-	-	-
<b>Total Revenues</b>	688	-	157	676	-	-	-
<b>Expenditures</b> <sup>2</sup>							
Neighborhood Stations	(10,725)	(9,934)	(8,711)	(8,472)	(422)	-	-
Support Facilities	-	-	-	-	-	-	-
Emergency Preparedness	-	-	-	-	-	-	-
Marine Program	-	-	-	-	-	-	-
<b>Total Expenditures</b>	(10,725)	(9,934)	(8,711)	(8,472)	(422)	-	-
<b>Ending Fund Balance</b>	16,771	6,115	8,217	422	-	-	-
<b>Reserves</b>							
Continuing appropriations	(16,771)	(6,115)	(8,217)	(422)	-	-	-
<b>Total Reserves</b>	(16,771)	(6,115)	(8,217)	(422)	-	-	-
<b>Ending Unreserved Fund Balance</b>	-	-	-	-	-	-	-

<sup>1</sup> Collection on the Fire Facility Levy ended in 2012.

<sup>2</sup> Expenditures to Levy program categories, except Neighborhood Stations, completed prior to 2013.



Seattle City Light (41000)

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Cash Balance	432,001	420,807	420,807	358,831	434,650	384,925	410,606
Carry Forward / Encumbrances/Adjustments							
<b>Revised Beginning Cash Balance</b>	<b>432,001</b>	<b>420,807</b>	<b>420,807</b>	<b>358,831</b>	<b>434,650</b>	<b>384,925</b>	<b>410,606</b>
<b>Revenues</b>							
Retail Power Sales	693,797	758,206	740,433	774,095	815,561	853,980	888,153
Revenue from RSA Surcharge	-	-	-	-	-	-	-
Wholesale Power, Net	51,565	85,000	86,040	65,000	60,000	60,000	60,000
Power Contracts	15,900	15,700	15,997	16,553	16,456	16,334	16,050
Power Marketing, Net	8,723	6,737	13,580	11,101	9,570	9,208	8,432
Other Outside Sources	36,321	50,317	33,522	49,236	31,044	31,822	32,241
Interest on Cash Accounts	4,724	5,498	5,401	7,409	8,370	8,076	8,718
Cash from (to) Rate Stabilization Account	18,285	-	(1,040)	-	-	-	-
Cash from Contributions	30,631	23,117	28,118	32,347	39,048	28,774	27,631
Cash from Bond Proceeds	178,785	215,967	243,416	275,801	304,073	196,849	157,448
<b>Total Revenues</b>	<b>1,038,732</b>	<b>1,160,543</b>	<b>1,165,467</b>	<b>1,231,540</b>	<b>1,284,122</b>	<b>1,205,043</b>	<b>1,198,673</b>
<b>Expenditures</b>							
Power Contracts	(256,477)	(287,969)	(274,928)	(278,533)	(285,684)	(289,041)	(296,122)
Production	(33,775)	(35,685)	(37,400)	(41,524)	(42,936)	(38,942)	(40,404)
Transmission	(10,719)	(10,970)	(12,121)	(12,141)	(12,973)	(11,153)	(11,630)
Distribution	(59,568)	(70,303)	(59,283)	(64,701)	(66,448)	(71,770)	(72,180)
Conservation	(4,673)	(4,869)	(6,043)	(5,131)	(5,269)	(5,411)	(5,644)
Customer Accounting	(34,081)	(36,643)	(35,865)	(35,302)	(36,255)	(40,725)	(42,481)
Administration	(68,748)	(70,602)	(70,167)	(70,363)	(72,263)	(78,466)	(81,850)
Uncollectable Accounts	(5,096)	(6,872)	(3,816)	(7,002)	(7,376)	(7,723)	(8,031)
Taxes and Franchise Payments	(79,321)	(88,004)	(84,829)	(90,849)	(94,264)	(96,948)	(100,487)
Debt Service	(172,800)	(184,641)	(184,755)	(194,004)	(204,679)	(217,243)	(226,923)
Capital Expenditures	(312,868)	(343,910)	(343,147)	(417,512)	(440,204)	(329,446)	(295,666)
Technical and Accounting Adjustments	(11,799)	(92,884)	(115,088)	61,340	(65,497)	7,506	42,534
<b>Total Expenditures</b>	<b>(1,049,926)</b>	<b>(1,233,353)</b>	<b>(1,227,443)</b>	<b>(1,155,721)</b>	<b>(1,333,848)</b>	<b>(1,179,362)</b>	<b>(1,138,885)</b>
<b>Ending Cash Balance</b>	<b>420,807</b>	<b>347,997</b>	<b>358,831</b>	<b>434,650</b>	<b>384,925</b>	<b>410,606</b>	<b>470,394</b>
<b>Reserves</b>							
Construction Account	(58,523)	-	(50,315)	(112,423)	(15,249)	(42,550)	(54,148)
Other Restricted Accounts	(58,530)	(80,044)	(80,274)	(112,818)	(142,450)	(173,406)	(203,045)
Rate Stabilization Account	(109,986)	(93,868)	(112,588)	(114,209)	(115,922)	(117,661)	(119,426)
<b>Total Reserves</b>	<b>(227,038)</b>	<b>(173,912)</b>	<b>(243,178)</b>	<b>(339,450)</b>	<b>(273,622)</b>	<b>(333,617)</b>	<b>(376,619)</b>
<b>Unreserved Ending Cash Balance</b>	<b>193,769</b>	<b>174,086</b>	<b>115,653</b>	<b>95,199</b>	<b>111,303</b>	<b>76,989</b>	<b>93,774</b>

**Notes:** The amounts in this Financial Plan represent forecasted cash flows in the utility's Financial Planning Model used to evaluate City Light rate impacts, potential bond offerings, and the financial performance of the utility. They differ from the revenue and expenses shown in the Budget in several ways, including:

- 1) The Financial Plan shows Wholesale Revenue and Power Marketing Revenue as net of expenses, while the budget reflects the gross revenues and expenses of these functions.
- 2) The Financial Plan explicitly shows bond proceeds as a source of funds, while bond proceeds are embedded within the transfer line of the budget's Revenue Table.
- 3) The Financial Plan shows revenue from the Rate Stabilization Account (RSA) surcharge and transfer from/to the RSA, while the budget's Revenue Table shows revenues from the RSA surcharge only.
- 4) The Adopted 2014 Financial Plan projected net wholesale revenue to be \$85.0 million in 2014, based on the RSA
- 5) The Proposed 2015-2016 and Projected 2017-2018 net wholesale revenues are the RSA Baseline amounts. Therefore, this Financial Plan assumes that there will be no RSA surcharges or transfers from/to the RSA in those
- 6) The growth in the balance of the RSA in 2015-2018 reflects interest earned on the balance, based on these projected interest rates: 1.44% in 2015 and 1.5% in 2016-2018.

Seattle City Light (41000) (con't)

Financial Performance	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Average System Rate (\$/MWh)	\$73.18	\$78.35	\$77.20	\$81.32	\$85.27	\$89.49	\$92.99
Rate Change from Prior Year (Systemwide)	5.9%	7.1%	5.5%	5.3%	4.9%	5.0%	3.9%
Retail Market Information							
Average Residential Monthly Bill	\$56.00	\$59.28	\$59.91	\$62.67	\$65.74	\$69.00	\$71.70
Percentage Change	6.7%	5.9%	7.0%	4.6%	4.9%	5.0%	3.9%
Cash Financing of CIP							
In-Year Percentage	43%	37%	29%	34%	31%	40%	47%
2015-2020 Average Percentage	n/a	n/a	36%	37%	37%	37%	37%
Debt Service Coverage	1.85	1.94	1.92	1.80	1.80	1.80	1.80

- Notes:** 1) The data source for 2013 Actuals for all Financial Performance indicators except Debt Service Coverage and the Average Residential Monthly Bill is the Revised version of the financial forecast, forecast version Final\_2014\_07\_18,  
2) The data source for 2013 Debt Service Coverage is City Light's 2013 Annual Report.  
3) The Average Residential Monthly bill is reported as calculated in the Rate Design Study for the 2015-2016 rate proposal, which uses the standard residential rate for customers within the Seattle city limits and assumes that average residential consumption is 700 kWh/month.

Water Fund (43000)

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actual	Adopted	Revised	Proposed	Proposed	Projected	Projected
<b>OPERATING CASH</b>							
<i>Beginning Operating Cash Balance</i>	12,373	7,590	29,046	33,342	8,795	9,169	9,475
<b>Sources</b>							
<b>Income Statement Items (in order of IS)</b>							
Retail Water Sales	168,126	177,472	175,308	175,276	183,136	191,574	198,643
Wholesale Water Sales	55,115	47,103	50,854	46,235	47,131	47,987	60,663
Facilities Charges	911	450	450	450	450	450	450
Water Service for Fire Protection	7,762	8,207	8,207	8,106	8,469	8,860	9,187
Tap Fees	8,012	4,097	5,700	4,439	4,580	4,724	4,815
Other Operating Revenues	2,668	2,238	2,238	2,294	2,351	2,410	2,470
Build America Bond Interest Income	1,800	2,135	2,135	2,135	2,135	2,135	2,135
Rentals--Non-City	605	436	586	600	615	631	647
Other Non-Operating Revenue	468	389	423	429	434	440	445
Capital Grants and Contributions	5,617	1,916	3,364	2,989	3,063	3,139	3,218
Operating Grants	803	0	100	0	0	0	0
Transfers from Construction Fund	14,000	42,066	8,781	34,617	53,934	32,574	27,150
Public Works Loan Proceeds	1,413	0	4,400	0	0	0	0
Inventory Purchased by SDOT	703	790	775	802	818	838	859
Op Transfer In - Rev Stab Subfund	(7,000)	(8,500)	0	1,800	1,800	1,800	(10,200)
Call Center Reimbursement from SCL	1,515	1,690	1,653	1,788	1,824	1,869	1,916
Reimbursement for NS activities	257	43	263	270	277	284	291
<b>Total Sources</b>	<b>262,774</b>	<b>280,532</b>	<b>265,239</b>	<b>282,230</b>	<b>311,018</b>	<b>299,714</b>	<b>302,689</b>
<b>Uses</b>							
<b>CIP</b>							
Distribution	(14,790)	(22,600)	(22,600)	(20,713)	(18,000)	(21,974)	(25,041)
Transmission	(1,516)	(2,916)	(2,916)	(2,498)	(3,247)	(2,055)	(2,826)
Watershed Stewardship	(182)	(27)	(27)	(301)	(551)	(551)	(250)
Water Quality & Treatment	(2,987)	(11,279)	(11,279)	(11,417)	(7,577)	(234)	(250)
Water Resources	(4,774)	(4,215)	(4,215)	(13,965)	(23,780)	(9,480)	(3,807)
Habitat Conservation Program	(2,942)	(2,610)	(2,610)	(2,604)	(2,821)	(2,776)	(4,766)
Shared Cost Projects	(7,602)	(23,387)	(23,387)	(25,164)	(22,934)	(19,806)	(16,390)
Technology	(4,730)	(9,389)	(9,389)	(11,044)	(8,641)	(7,178)	(7,185)
<b>CIP Subtotal</b>	<b>(39,523)</b>	<b>(76,424)</b>	<b>(76,424)</b>	<b>(87,706)</b>	<b>(87,551)</b>	<b>(64,054)</b>	<b>(60,515)</b>
<b>Accomplishment Rate Adjustment</b>	0	11,464	11,464	13,156	13,133	9,608	9,077
<b>O&amp;M</b>							
General Expense	(137,975)	(143,641)	(143,641)	(142,800)	(149,929)	(155,662)	(158,583)
Administration	(10,863)	(18,515)	(18,515)	(10,849)	(11,004)	(13,959)	(16,264)
Customer Service	(9,012)	(9,298)	(9,298)	(10,954)	(11,294)	(11,499)	(11,759)
Other Operating	(49,330)	(46,845)	(46,845)	(56,541)	(58,180)	(59,562)	(61,337)
<b>O&amp;M subtotal</b>	<b>(207,180)</b>	<b>(218,298)</b>	<b>(218,298)</b>	<b>(221,144)</b>	<b>(230,407)</b>	<b>(240,681)</b>	<b>(247,943)</b>
<b>Total Uses</b>	<b>(246,703)</b>	<b>(283,258)</b>	<b>(283,258)</b>	<b>(295,694)</b>	<b>(304,825)</b>	<b>(295,126)</b>	<b>(299,380)</b>
<b>Adjustments</b>	601	3,585	22,316	(11,082)	(5,820)	(4,281)	(2,859)
<b>Ending Operating Cash Balance</b>	<b>29,046</b>	<b>8,449</b>	<b>33,342</b>	<b>8,795</b>	<b>9,169</b>	<b>9,475</b>	<b>9,924</b>

Water Fund (43000) (cont'd.)

Amounts in \$1,000s	2013 Actual	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
<b>CONSTRUCTION FUND</b>							
<i>Beginning Construction Fund Balance</i>	43,276	27,440	29,381	16,958	26,486	45,597	13,333
Bond Proceeds	0	82,155	0	48,024	76,920	0	54,108
Transfer to Bond Reserve Account	0	(4,899)	0	(4,200)	(4,200)	0	(4,200)
Transfers to Operating Fund	(14,000)	(42,066)	(13,181)	(34,617)	(53,934)	(32,574)	(27,150)
Interest	105	117	758	321	324	310	218
<i>Ending Construction Fund Balance</i>	29,381	62,748	16,958	26,486	45,597	13,333	36,309
<b>RESERVES</b>							
Bond Reserve Account	(16,623)	(21,583)	(16,623)	(20,823)	(20,823)	(20,823)	(25,023)
Revenue Stabilization Fund	(19,407)	(28,978)	(19,548)	(17,944)	(16,323)	(14,686)	(25,033)
BPA Account	(443)	(448)	(443)	(443)	(443)	(443)	(443)
Planning Reserve	0	0	0	(1,377)	(4,616)	(7,856)	(11,096)
<i>Total Reserves</i>	(36,473)	(51,009)	(36,614)	(40,587)	(42,205)	(43,808)	(61,595)

FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2014)

Percent Increase (SYSTEM)

Wholesale	0.0%	0.0%	0.0%
Retail	8.7%	8.5%	8.5%

Typical Retail Single Family Residential

Average Monthly Bill (5 ccf / mo) *	\$36.38	\$38.93	\$38.93
Percent Increase	7.2%	7.0%	7.0%
	Target		

Net Income Generally positive \$29,046 \$11,240 \$22,964

Year End Cash Balance 1/12 Oper Exp \$29,046 \$8,449 \$33,342  
Target \$7,700 \$8,449 \$8,300

Cash Financing of CIP

-Single Year	Min 15%	51.0%	35.0%	65.0%
-Avg of Rate Period	Min 20%		49.7%	

Debt Service Coverage 1.70 1.89 1.70 1.89

\* The typical customer's water use as measured per 100 cubic feet (ccf) has fallen due to conservation from 5.5 ccf in the 2009-2011 rate proposal to 5.0 ccf in the 2012-2014 rate proposal. The typical bills displayed above have been calculated using the

**Drainage and Wastewater Fund (44010)<sup>1</sup>**

Amounts in \$1,000s	2013 Actual	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
<b>OPERATING CASH</b>							
<i>Beginning Operating Cash Balance</i>	60,208	61,983	74,944	83,621	58,291	38,360	26,672
<b>Sources</b>							
Wastewater Utility Services	244,476	239,599	240,725	242,803	251,554	255,724	263,407
Drainage Utility Services	84,157	91,162	90,947	99,683	109,841	118,863	128,624
Side Sewer Permit Fees	1,310	1,030	1,030	1,030	1,030	1,030	1,030
Drainage Permit Fees	379	248	248	248	248	248	248
Other Operating Revenues	189	94	94	94	94	94	94
GIS CGDB Corporate Support (N2408 and N2418)	1,852	1,138	1,138	1,138	1,138	1,138	1,138
GIS Maps & Publications (N2409 and 2419)	341	158	158	158	158	158	158
Parks & Other City Depts. (N4405)	18	511	511	511	511	511	511
SCL Fund (N4403)	974	339	339	339	339	339	339
SCL for ReLeaf	0	83	0	0	0	0	0
SDOT Fund (N4404)	2,193	2,072	2,072	2,072	2,072	2,072	2,072
GF - Various GIS & Eng Svcs (N4303 & N2418)	1,128	1,396	1,396	1,473	1,498	1,513	1,528
Capital Grants & Contributions (excl. donated assets)	640	1,320	3,000	1,500	1,500	1,500	1,500
Operating Grants	1,975	841	1,500	850	850	850	850
Call Center Reimbursement from SCL	1,470	1,640	1,640	1,735	1,770	1,770	1,770
Transfer from Construction Fund	53,764	71,037	65,364	78,163	73,699	77,974	82,155
Build America Bond Interest Income	1,886	1,886	1,750	1,750	1,750	1,750	1,750
<b>Total Sources</b>	<b>396,752</b>	<b>414,556</b>	<b>411,913</b>	<b>433,547</b>	<b>448,052</b>	<b>465,534</b>	<b>487,175</b>
<b>Uses</b>							
<b>CIP</b>							
Protection of Beneficial Uses	(4,217)	(3,195)	(3,195)	(5,182)	(5,821)	(7,067)	(9,841)
Sediments	(2,520)	(3,423)	(3,423)	(4,797)	(2,420)	(3,778)	(21,315)
Combined Sewer Overflows	(50,913)	(47,697)	(47,697)	(60,067)	(48,337)	(24,890)	(23,197)
Rehabilitation	(9,577)	(11,864)	(11,864)	(10,629)	(16,338)	(21,020)	(22,520)
Flooding, Sewer Backup & Lndsl	(8,008)	(17,025)	(17,025)	(16,970)	(23,960)	(26,372)	(18,899)
Shared Cost Projects	(6,996)	(14,196)	(14,196)	(16,623)	(14,081)	(22,645)	(9,925)
Technology	(4,595)	(9,196)	(9,196)	(10,498)	(7,956)	(6,149)	(6,443)
<b>CIP Subtotal</b>	<b>(86,826)</b>	<b>(106,597)</b>	<b>(106,597)</b>	<b>(124,766)</b>	<b>(118,912)</b>	<b>(111,920)</b>	<b>(112,140)</b>
<b>Accomplishment Rate Adjustment</b>	<b>0</b>	<b>10,660</b>	<b>10,660</b>	<b>12,477</b>	<b>11,891</b>	<b>11,192</b>	<b>11,214</b>
<b>O&amp;M</b>							
General Expense	(239,713)	(244,901)	(244,901)	(264,299)	(272,935)	(288,668)	(300,124)
Administration	(5,100)	(13,209)	(13,209)	(6,536)	(6,880)	(11,192)	(12,328)
Customer Service	(6,195)	(6,677)	(6,677)	(8,880)	(9,167)	(9,330)	(9,531)
Other Operating	(50,347)	(50,912)	(50,912)	(64,283)	(67,884)	(70,025)	(73,178)
<b>O&amp;M Subtotal</b>	<b>(301,354)</b>	<b>(315,699)</b>	<b>(315,699)</b>	<b>(343,997)</b>	<b>(356,867)</b>	<b>(379,215)</b>	<b>(395,160)</b>
<b>Total Uses</b>	<b>(388,180)</b>	<b>(411,636)</b>	<b>(411,636)</b>	<b>(456,286)</b>	<b>(463,888)</b>	<b>(479,944)</b>	<b>(496,086)</b>
<b>Adjustments</b>	<b>6,165</b>	<b>(2,945)</b>	<b>8,400</b>	<b>(2,591)</b>	<b>(4,095)</b>	<b>2,721</b>	<b>(3,394)</b>
<b>Ending Operating Cash Balance</b>	<b>74,944</b>	<b>61,958</b>	<b>83,621</b>	<b>58,291</b>	<b>38,360</b>	<b>26,672</b>	<b>14,368</b>

**Drainage and Wastewater Fund (44010)<sup>1</sup> (cont'd.)**

Amounts in \$1,000s	2013 Actual	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
<b>CONSTRUCTION FUND</b>							
<i>Beginning Construction Fund Balance</i>	84,124	24,625	30,818	78,531	431	483	31,230
Bond Proceeds	0	105,290	113,000	0	73,699	108,683	124,149
Transfers to Operating Fund	(53,764)	(71,037)	(65,364)	(78,163)	(73,699)	(77,974)	(82,155)
Interest	458	51	77	63	51	38	65
<i>Ending Construction Fund Balance</i>	<b>30,818</b>	<b>58,928</b>	<b>78,531</b>	<b>431</b>	<b>483</b>	<b>31,230</b>	<b>73,289</b>
<b>RESERVES</b>							
Bond Reserve Account	(14,685)	(25,214)	(18,643)	(18,643)	(26,012)	(36,881)	(49,296)
Bond Parity Fund		(1,521)	(1,571)	(1,521)	(1,521)	(1,521)	(1,521)
Planning Reserve	0	0	0	(1,388)	(4,693)	(7,998)	(11,303)
<i>Total Reserves</i>	<b>(14,685)</b>	<b>(26,735)</b>	<b>(20,214)</b>	<b>(21,552)</b>	<b>(32,227)</b>	<b>(46,400)</b>	<b>(62,120)</b>

**FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2015)**

**Percent Increase**

<b>Wastewater</b>	9.1%	0.9%	0.9%	0.8%
<b>Drainage</b>	10.5%	10.3%	10.3%	9.9%

**Typical Retail Single Family Residential**

**Wastewater**

<b>Average Monthly Bill (4.3 ccf)<sup>1</sup></b>	\$50.10	\$50.53	\$50.53	\$50.91
<b>Percent Increase</b>	9.1%	0.9%	0.9%	0.8%

**Drainage**

<b>Average Monthly Bill</b>	\$24.10	\$26.58	\$26.58	\$29.20
<b>Percent Increase</b>	10.5%	10.3%	10.3%	9.9%

Target

<b>Net Income</b>	Generally positive	\$845	\$15,782	\$20,813	\$7,148
<b>Year End Cash Balance</b>	1/12 Treatment Cost	\$74,944	\$61,958	\$83,621	\$58,291
	Target	\$11,600	\$11,523	\$11,600	\$12,162
<b>Cash Financing of CIP</b>	25% (4 year rolling avg)	31%	28%	26%	28%
<b>Debt Service Coverage</b>	1.80	3.98	2.76	2.99	2.70
<b>Debt to Asset Ratio</b>	Less than 70%	53%	61%	60%	59%

**NOTES:**

1. The typical customer's sewer usage as measured per 100 cubic feet (ccf) has fallen commensurate with reductions in water usage, and has been adjusted downward in this presentation from 5.2 ccf to 4.3 ccf. The typical bills displayed above have been calculated using the 4.3 ccf figure.

**Solid Waste Fund (45010)**

Amounts in \$1,000s	2013 Actual	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
<b>OPERATING CASH</b>							
<i>Beginning Operating Cash Balance</i>	<b>21,142</b>	<b>22,248</b>	<b>21,000</b>	<b>30,518</b>	<b>31,601</b>	<b>6,433</b>	<b>5,893</b>
<b>Sources</b>							
Other Nonoperating Revenue	3	2,501	2,537	525	258	81	80
Transfer Fee - Out City	1,946	1,568	1,554	1,828	1,828	1,828	1,828
Operating Fees, Contributions and Grants	592	350	350	350	350	350	350
Residential Services	103,943	110,215	106,948	111,250	115,650	120,563	123,812
Commercial Services	47,776	51,088	49,257	50,584	52,385	54,443	56,468
Recycling and Disposal Station Charges	10,471	10,165	7,791	7,452	8,290	9,308	9,495
Comm'l Disposal (Longhaul) Charges	615	516	516	541	568	598	621
Other Operating Revenue	210	68	144	144	144	144	144
Landfill Closure Fee	25	0	0	0	0	0	0
Transfer Fee - In City	3,438	3,922	4,200	4,163	4,064	3,512	3,390
Transfers from Construction Fund	3,863	27,524	22,625	46,575	8,783	11,067	1,995
KC Reimb for Local Hzrd Waste Mgt Prgm	2,898	2,730	2,730	2,839	2,953	3,071	3,194
Call Center Reimbursement from SCL	1,469	1,738	1,738	1,808	1,880	1,955	2,034
Recycling Processing Revenues	1,420	2,300	785	809	833	858	884
RSF Withdrawals (Deposits)			(1,100)	3,400	3,058	0	0
<b>Total Sources</b>	<b>178,670</b>	<b>214,685</b>	<b>200,076</b>	<b>232,269</b>	<b>201,044</b>	<b>207,777</b>	<b>204,295</b>
<b>Uses</b>							
<b>CIP</b>							
New Facilities	(8,948)	(26,574)	(26,574)	(49,393)	(23,377)	(15,684)	(1,157)
Rehabilitation and Heavy Equipment	(397)	(45)	(45)	(30)	(430)	(30)	(30)
Shared Cost Projects	(795)	(2,239)	(2,239)	(2,193)	(3,147)	(2,301)	(2,212)
Technology	(1,967)	(5,337)	(5,337)	(6,781)	(4,663)	(2,443)	(2,352)
<b>CIP Subtotal</b>	<b>(12,106)</b>	<b>(34,195)</b>	<b>(34,195)</b>	<b>(58,396)</b>	<b>(31,617)</b>	<b>(20,459)</b>	<b>(5,751)</b>
<b>Accomplishment Adjustment</b>	<b>0</b>	<b>3,420</b>	<b>3,420</b>	<b>5,840</b>	<b>3,162</b>	<b>2,046</b>	<b>575</b>
<b>O&amp;M</b>							
General Expense	(132,759)	(139,560)	(139,560)	(144,574)	(148,746)	(151,383)	(154,391)
Administration	(4,038)	(6,391)	(6,391)	(5,546)	(5,939)	(5,892)	(7,272)
Customer Service	(11,172)	(12,214)	(12,214)	(13,704)	(13,999)	(14,576)	(14,708)
Other Operating	(14,130)	(15,451)	(15,451)	(16,692)	(17,472)	(18,436)	(19,463)
<b>O&amp;M Subtotal</b>	<b>(162,099)</b>	<b>(173,615)</b>	<b>(173,615)</b>	<b>(180,515)</b>	<b>(186,155)</b>	<b>(190,288)</b>	<b>(195,834)</b>
<b>Total Uses</b>	<b>(174,205)</b>	<b>(204,391)</b>	<b>(204,391)</b>	<b>(233,072)</b>	<b>(214,610)</b>	<b>(208,700)</b>	<b>(201,010)</b>
<b>Adjustments</b>	<b>(4,607)</b>	<b>(7,606)</b>	<b>13,833</b>	<b>1,886</b>	<b>(11,602)</b>	<b>383</b>	<b>(2,918)</b>
<b>Ending Operating Cash Balance</b>	<b>21,000</b>	<b>24,936</b>	<b>30,518</b>	<b>31,601</b>	<b>6,433</b>	<b>5,893</b>	<b>6,260</b>

**Solid Waste Fund (45010) (cont'd.)**

Amounts in \$1,000s		2013 Actual	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
<b>CONSTRUCTION FUND</b>								
<i>Beginning Construction Fund Balance</i>		3,847	(9,268)	(7,500)	28,116	13,780	5,049	7,063
Bond Proceeds		0	59,261	58,268	32,071	0	13,062	0
Transfers to Operating Fund		(3,863)	(27,524)	(22,625)	(46,575)	(8,783)	(11,067)	(1,995)
Interest		95	66	(27)	168	52	19	19
<i>Ending Construction Fund Balance</i>		(7,500)	22,535	28,116	13,780	5,049	7,063	5,087
<b>RESERVES</b>								
Bond Reserve Account		(4,863)	(15,196)	(6,791)	(10,319)	(10,319)	(11,756)	(11,756)
Revenue Stabilization Fund		(5,247)	(3,465)	(6,347)	(2,947)	111	111	111
Planning Reserve		0	0	0	(535)	(1,774)	(3,014)	(4,254)
<i>Total Reserves</i>		(10,110)	(18,661)	(13,138)	(13,800)	(11,983)	(14,659)	(15,899)
<b>FINANCIAL PERFORMANCE THROUGH END OF RATE PERIOD (2016)</b>								
<b>Percent Increase (SYSTEM)</b>		6.3%	4.1%	4.1%	4.5%	4.7%		
<b>Typical Retail Single Family Residential</b>								
Average Monthly Bill (Apr 1)		\$39.30	\$40.95	\$40.95	\$43.00	\$45.15		
Percent Increase		6.2%	4.2%	4.2%	5.0%	5.0%		
		<u>Target</u>						
<b>Net Income</b>		Generally positive	\$3,261	\$100	\$35	\$3,977	\$6,687	
<b>Year End Cash Balance</b>		20 days contract costs	\$21,000	\$24,936	\$30,518	\$31,601	\$6,433	
		Target	\$5,200	\$5,339	\$5,165	\$5,283	\$5,368	
<b>Cash Financing of CIP</b>		\$2.5M (in 2003 \$) or 10%	\$3,172	\$3,251	\$3,251	\$5,175	\$17,408	
		Target	\$3,172	\$3,251	\$3,251	\$5,175	\$3,408	
<b>Debt Service Coverage</b>		1.70	3.73	3.30	3.22	2.78	2.67	



**Parking Garage Fund (46010)**

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	(4,353)	(7,166)	(7,366)	(8,773)	(10,700)	(12,894)	(15,363)
Accounting Adjustments	(751)						
<b>Revised Beginning Fund Balance</b>	<b>(5,104)</b>	<b>(7,166)</b>	<b>(7,366)</b>	<b>(8,773)</b>	<b>(10,700)</b>	<b>(12,894)</b>	<b>(15,363)</b>
<b>Revenues</b>							
Parking Revenue	8,752	8,185	8,883	8,883	8,883	8,883	8,883
City Parking Tax	(972)	(839)	(910)	(910)	(910)	(910)	(910)
Sales Tax	(759)	(637)	(692)	(692)	(692)	(692)	(692)
Interest Earning & Other		6	-	-	-	-	-
<b>Total Revenues</b>	<b>7,020</b>	<b>6,715</b>	<b>7,281</b>	<b>7,281</b>	<b>7,281</b>	<b>7,281</b>	<b>7,281</b>
<b>Expenditures</b>							
Operations	(2,128)	(2,141)	(2,175)	(2,227)	(2,282)	(2,340)	(2,398)
B&O Tax	(33)	(44)	(46)	(56)	(57)	(58)	(60)
Condominium Fees	(582)	(566)	(549)	(557)	(571)	(585)	(600)
Other	(1,017)	(340)	(321)	(595)	(609)	(625)	(640)
Debt Services	(5,522)	(5,597)	(5,597)	(5,774)	(5,956)	(6,142)	(6,341)
<b>Total Expenditures</b>	<b>(9,282)</b>	<b>(8,688)</b>	<b>(8,688)</b>	<b>(9,208)</b>	<b>(9,475)</b>	<b>(9,750)</b>	<b>(10,038)</b>
<b>Ending Fund Balance</b>	<b>(7,366)</b>	<b>(9,139)</b>	<b>(8,773)</b>	<b>(10,700)</b>	<b>(12,894)</b>	<b>(15,363)</b>	<b>(18,120)</b>
<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>(7,366)</b>	<b>(9,139)</b>	<b>(8,773)</b>	<b>(10,700)</b>	<b>(12,894)</b>	<b>(15,363)</b>	<b>(18,120)</b>

**Fiber Leasing Fund (47010)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	-	50	22	9	3	13	28
Accounting Adjustments	(0)						
<b>Revised Beginning Fund Balance</b>	<b>(0)</b>	<b>50</b>	<b>22</b>	<b>9</b>	<b>3</b>	<b>13</b>	<b>28</b>
<b>Revenues</b>							
Lease Revenues	-	150	150	150	150	150	150
Management Fees	-	15	15	15	15	15	15
Project Revenues	75	250	250	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>75</b>	<b>415</b>	<b>415</b>	<b>165</b>	<b>165</b>	<b>165</b>	<b>165</b>
<b>Expenditures</b>							
Lease Expenditures	-	(150)	(150)	(150)	(150)	(150)	(150)
Project Expenditures <sup>1</sup>	(53)	(250)	(250)	-	-	-	-
Debt Service	-	(28)	(28)	(21)	(5)	-	-
<b>Total Expenditures</b>	<b>(53)</b>	<b>(428)</b>	<b>(428)</b>	<b>(171)</b>	<b>(155)</b>	<b>(150)</b>	<b>(150)</b>
<b>Ending Fund Balance</b>	<b>22</b>	<b>37</b>	<b>9</b>	<b>3</b>	<b>13</b>	<b>28</b>	<b>43</b>
<b>Reserves</b>							
<b>Total Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unreserved Fund Balance</b>	<b>22</b>	<b>37</b>	<b>9</b>	<b>3</b>	<b>13</b>	<b>28</b>	<b>43</b>

<sup>1</sup>Initial seed loan from DoIT's operating fund (50410) authorized in 2012 by Ordinance 123931.

**Finance and Administrative Services Fund (50300\*)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	98,085	26,543	40,916	31,430	22,724	13,391	22,387
Accounting Adjustments	(62,170)						
<b>Revised Beginning Fund Balance</b>	<b>35,915</b>	<b>26,543</b>	<b>40,916</b>	<b>31,430</b>	<b>22,724</b>	<b>13,391</b>	<b>22,387</b>
<b>Revenues</b>							
Interfund - Capital Improvements (CIP subfund 50390)**	2,170	5,859	5,859	3,500	3,500	3,500	3,500
General Fund Support	22,403	25,123	25,273	26,858	26,764	27,701	28,670
Services to City Depts	120,584	129,396	129,471	134,221	141,318	160,150	162,971
External Revenues	10,241	9,650	9,254	9,913	9,973	10,322	10,683
<b>Total Revenues</b>	<b>155,398</b>	<b>170,028</b>	<b>169,857</b>	<b>174,492</b>	<b>181,555</b>	<b>201,673</b>	<b>205,824</b>
<b>Expenditures</b>							
Budget and Central Services	(4,557)	(4,619)	(4,719)	(4,829)	(4,863)	(5,033)	(5,209)
Facility Services	(64,310)	(66,849)	(66,849)	(69,317)	(73,303)	(75,869)	(78,524)
Fleet Services	(39,656)	(48,546)	(48,546)	(50,421)	(54,759)	(51,906)	(55,729)
Judgment and Claims	(186)	(223)	(223)	0	0	0	0
Capital Development and Construction Mgmt	(3,037)	(3,436)	(3,436)	(4,337)	(4,345)	(4,497)	(4,655)
Financial Services	(13,353)	(14,027)	(14,027)	(15,686)	(14,556)	(15,065)	(15,592)
Business Technology	(10,686)	(13,819)	(13,819)	(17,455)	(18,178)	(18,814)	(19,473)
Revenue and Consumer Protection	(2,980)	(3,936)	(4,086)	(4,684)	(4,486)	(4,643)	(4,805)
City Purchasing and Contracting Services	(3,680)	(4,669)	(4,669)	(5,843)	(5,829)	(6,033)	(6,244)
Seattle Animal Shelter	(3,237)	(3,775)	(3,775)	(3,829)	(3,869)	(4,005)	(4,145)
Office of Constituent Services	(2,545)	(3,226)	(3,226)	(3,297)	(3,200)	(3,312)	(3,428)
Capital Improvements**	(2,170)	(11,968)	(11,968)	(3,500)	(3,500)	(3,500)	(3,500)
<b>Total Expenditures</b>	<b>(150,397)</b>	<b>(179,093)</b>	<b>(179,343)</b>	<b>(183,198)</b>	<b>(190,888)</b>	<b>(192,677)</b>	<b>(201,304)</b>
<b>Ending Fund Balance</b>	<b>40,916</b>	<b>17,478</b>	<b>31,430</b>	<b>22,724</b>	<b>13,391</b>	<b>22,387</b>	<b>26,907</b>
<b>Reserves</b>							
Continuing Appropriations	8,294						
Fleets Acquisition Capital Reserve	17,297	17,404	13,697	13,988	8,714	14,371	15,648
Planning Reserve				1,433	4,674	7,916	11,158
<b>Total Reserves</b>	<b>25,591</b>	<b>17,404</b>	<b>13,697</b>	<b>15,421</b>	<b>13,388</b>	<b>22,287</b>	<b>26,806</b>
<b>Ending Unreserved Fund Balance</b>	<b>15,325</b>	<b>74</b>	<b>17,733</b>	<b>7,302</b>	<b>3</b>	<b>100</b>	<b>100</b>

**Notes:**

\*Includes Subfunds 50310, 50320, 50330, 50345, 50355, 50365.

\*\*Budget authority is appropriated in the CIP (A1GM1, A1IT and A1PS2). 2014 Adopted expenditures include use of \$3.5 million in Customer Requested Tenant Improvements (Subfund 50390), use of \$6.1 million of FAS fund balance for the Summit Upgrade CIP project, and use of \$2.3 million (to be billed by FAS to the Seattle Department of Transportation) in proceeds from the 2012 Seawall Bond Levy.

**Information Technology Fund (50410)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed <sup>1</sup>	Proposed <sup>1</sup>	Projected <sup>1</sup>	Projected <sup>1</sup>
Beginning Budgetary Fund Balance	45,875	18,985	24,625	25,391	13,176	13,651	15,351
Accounting Adjustments <sup>2</sup>	-20,179	0	0	0	0	0	0
<b>Beginning Unreserved Fund Balance</b>	<b>25,696</b>	<b>18,985</b>	<b>24,625</b>	<b>25,391</b>	<b>13,176</b>	<b>13,651</b>	<b>15,351</b>
<b>Revenues</b>							
Grant Revenues	782	0	253	0	0	0	0
Cable Fund Revenues	8,447	8,710	8,710	8,199	8,228	8,516	8,814
Non-City Agency Revenues	1,513	455	455	383	387	401	415
City Agency Revenues (non GF)	18,641	19,451	17,729	22,094	26,842	27,782	28,754
City Agency Revenues (GF)	20,321	20,409	19,516	22,736	25,540	26,434	27,359
Sources to be Specified/Projects/Rate Billings	807	5,411	6,515	5,820	6,355	6,690	6,921
Interest Earnings	-59	0	0	0	0	0	0
Other <sup>3</sup>	0	-2,615	0	0	0	0	0
Bond Proceeds	2,624	32,370	32,370	10,962	0	563	0
<b>Total Revenues</b>	<b>53,075</b>	<b>84,191</b>	<b>85,547</b>	<b>70,195</b>	<b>67,353</b>	<b>70,386</b>	<b>72,263</b>
<b>Expenditures</b>							
Finance & Administration BCL	-7,957	-30,772	-32,996	-32,474	-16,365	-16,937	-17,530
Technology Leadership & Governance BCL	-2,010	-2,490	-2,490	-3,832	-3,903	-3,623	-3,757
Technology Infrastructure BCL	-37,116	-38,704	-41,277	-38,379	-38,861	-40,113	-41,432
Office of Electronic Communications BCL	-7,062	-7,624	-8,018	-7,726	-7,749	-8,011	-8,290
<b>Total Expenditures</b>	<b>-54,146</b>	<b>-79,589</b>	<b>-84,782</b>	<b>-82,410</b>	<b>-66,878</b>	<b>-68,686</b>	<b>-71,009</b>
<b>Ending Fund Balance</b>	<b>24,625</b>	<b>23,586</b>	<b>25,391</b>	<b>13,176</b>	<b>13,651</b>	<b>15,351</b>	<b>16,605</b>
<b>Reserves</b>							
Continuing Appropriation and Encumbrances	-4,337	0	0	0	0	0	0
Radio and Video Reserves	-9,694	-8,816	-8,376	-8,551	-8,898	-9,222	-9,528
Operating Expense Reserve <sup>4</sup>	-3,559	-3,723	-2,184	-3,416	-2,118	-2,056	-2,107
Bond Fund (NGDC) for 1st Q2015	0	-6,900	-6,900	0	0	0	0
NGDC Rebate	0	-3,533	-3,533	0	0	0	0
Planning Reserve	0	0	0	-628	-2,021	-3,414	-4,807
<b>Total Reserves</b>	<b>-17,590</b>	<b>-22,973</b>	<b>-20,993</b>	<b>-12,596</b>	<b>-13,037</b>	<b>-14,693</b>	<b>-16,443</b>
<b>Ending Unreserved Fund Balance</b>	<b>7,035</b>	<b>613</b>	<b>4,398</b>	<b>580</b>	<b>614</b>	<b>658</b>	<b>162</b>

**Assumptions:**

<sup>1</sup> 2015-2016 based on proposed budget; 2017-2018 assumes 3.5% inflation and revenue growth.

<sup>2</sup> The net 2013 adjustments include \$24 million of capital assets, less \$2.6 million of bond liabilities and another \$1.2 million of miscellaneous other technical adjustments.

<sup>3</sup> Other = Next Generation Data Center rebate.

<sup>4</sup> Internal DoIT policy establishes an operating expense reserve of approximately 90 days of reimbursable expenses.

**Fire Pension Fund (60200)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	13,007	12,246	12,918	13,985	14,567	15,180	15,827
Accounting Adjustments	122						
<b>Revised Beginning Fund Balance</b>	<b>13,130</b>	<b>12,246</b>	<b>12,918</b>	<b>13,985</b>	<b>14,567</b>	<b>15,180</b>	<b>15,827</b>
<b>Revenues</b>							
General Subfund	17,023	18,048	18,048	17,412	17,476	17,530	17,616
Fire Insurance Premium Tax	911	948	1,007	925	944	962	982
Medicare Rx Subsidy Refund	-	325	367	350	350	350	350
Actuarial Account Interest	53	97	-	-	-	-	-
Return on Actuarial Account Investments	-	-	551	581	613	647	683
<b>Total Revenues</b>	<b>17,987</b>	<b>19,418</b>	<b>19,972</b>	<b>19,268</b>	<b>19,382</b>	<b>19,490</b>	<b>19,630</b>
<b>Expenditures</b>							
Death Benefits	(9)	(15)	(15)	(15)	(15)	(15)	(15)
Medical Benefits Paid	(9,899)	(10,700)	(10,700)	(10,700)	(10,950)	(11,191)	(11,470)
Pension Benefits Paid	(7,653)	(8,000)	(7,550)	(7,332)	(7,164)	(6,984)	(6,797)
Administration	(638)	(605)	(640)	(640)	(640)	(653)	(666)
<b>Total Expenditures</b>	<b>(18,199)</b>	<b>(19,320)</b>	<b>(18,905)</b>	<b>(18,687)</b>	<b>(18,769)</b>	<b>(18,843)</b>	<b>(18,948)</b>
<b>Ending Fund Balance</b>	<b>12,918</b>	<b>12,344</b>	<b>13,985</b>	<b>14,567</b>	<b>15,180</b>	<b>15,827</b>	<b>16,509</b>
<b>Reserves</b>							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Actuarial Account	(10,018)	(9,837)	(10,569)	(11,150)	(11,763)	(12,410)	(13,093)
Rate Stabilization Reserve	(434)	(2,006)	(2,917)	(2,917)	(2,917)	(2,917)	(2,917)
<b>Total Reserves</b>	<b>(10,952)</b>	<b>(12,344)</b>	<b>(13,985)</b>	<b>(14,567)</b>	<b>(15,180)</b>	<b>(15,827)</b>	<b>(16,509)</b>
<b>Ending Unreserved Fund Balance</b>	<b>1,966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Police Pension and Relief Fund (60400)**

Amounts in \$1,000s	2013 Actuals	2014 Adopted	2014 Revised	2015 Proposed	2016 Proposed	2017 Projected	2018 Projected
Beginning Fund Balance	4,298	1,714	2,874	2,912	2,912	2,912	2,912
Accounting Adjustments							
<b>Revised Beginning Fund Balance</b>	4,298	1,714	2,874	2,912	2,912	2,912	2,912
<b>Revenues</b>							
General Subfund	18,987	20,716	20,716	20,397	20,287	20,228	20,969
Police Auction Proceeds	175	117	117	117	117	117	117
Miscellaneous	431						
<b>Total Revenues</b>	19,593	20,833	20,833	20,514	20,404	20,345	21,086
<b>Expenditures</b>							
General Subfund	(18)	(15)	(20)	(18)	(18)	(18)	(18)
Medical Benefits Paid	(11,972)	(12,750)	(12,750)	(12,750)	(12,850)	(13,000)	(13,970)
Pension Benefits Paid	(8,510)	(7,500)	(7,500)	(7,210)	(6,990)	(6,770)	(6,530)
Administration	(518)	(568)	(525)	(536)	(546)	(557)	(568)
<b>Total Expenditures</b>	(21,017)	(20,833)	(20,795)	(20,514)	(20,404)	(20,345)	(21,086)
<b>Ending Fund Balance</b>	2,874	1,714	2,912	2,912	2,912	2,912	2,912
<b>Reserves</b>							
Contingency Reserve	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Rate Stabilization Reserve	(684)	(1,214)	(2,412)	(2,412)	(2,412)	(2,412)	(2,412)
<b>Total Reserves</b>	(1,184)	(1,714)	(2,912)	(2,912)	(2,912)	(2,912)	(2,912)
<b>Ending Unreserved Fund Balance</b>	1,690	-	-	-	-	-	-

**Municipal Arts Fund (62600)**

Amounts in \$1,000s	2013	2014	2014	2015	2016	2017	2018
	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected
Beginning Fund Balance	6,575	4,525	5,788	4,960	5,733	6,227	6,621
Accounting Adjustments	-	-	-	-	-	-	-
<b>Revised Beginning Fund Balance</b>	6,575	4,525	5,788	4,960	5,733	6,227	6,621
<b>Revenues</b>							
State Grant	-	-	-	-	-	-	-
Public Art Management Fees	214	186	186	193	199	206	213
Interest Earnings	40	70	70	72	75	78	80
Interest Increase / (Decrease)	(55)	-	-	-	-	-	-
1% for Art Revenues	1,775	3,086	2,578	3,564	3,329	3,329	3,329
Miscellaneous Revenues	10	9	9	9	10	10	10
<b>Total Revenues</b>	1,984	3,351	2,843	3,838	3,613	3,623	3,633
<b>Expenditures</b>							
Public Art Program	(2,772)	(2,992)	(2,992)	(3,065)	(3,119)	(3,229)	(3,342)
Encumbrances/Carryforward	-	-	(679)	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
	(2,772)	(2,992)	(3,670)	(3,065)	(3,119)	(3,229)	(3,342)
<b>Ending Fund Balance</b>							
<b>Reserves</b>							
Planning Reserve	-	-	-	23	75	127	178
<b>Total Reserves</b>	-	-	-	23	75	127	178
<b>Ending Unreserved Fund Balance</b>	5,788	4,884	4,960	5,710	6,152	6,494	6,734





### **Cost Allocation Tables:**

These tables provide information about how the City allocates internal service costs (i.e. overhead provided by City agencies to other City agencies) to customer agencies.

# Cost Allocation

## Central Service Departments and Commissions - 2014 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
Office of Arts and Culture	Negotiated MOA*
City Auditor	audit hours attributed to departments
Civil Service Commission	number of cases attributed to departments
Mayor's Office	100% General Fund or by MOA*
Office of Civil Rights	cases filed by departments
Office of Intergovernmental Relations	Staff time and assignments by departments
Office of Sustainability and Environment (OSE)	OSE work program and assignments attributed to departments
Department of Finance and Administrative Services and City Budget Office	Various factors and allocations. See Appendix B(1) and Appendix B(2) for details on services, rates, and methodologies.
Department of Information Technology	Various factors and allocations. See Appendix B(3) for details on services, rates, and methodologies.
Law Department	Hours by department for Civil Division; Public and Community Safety Division is charged 100% to the General Fund. Administration BCL is split between Civil and Criminal and allocated accordingly.
Legislative Department	City Clerk's Office based on number of Legislative items; Central Staff and Legislative Assistants on assignments; City Council 100% General Fund or by MOA.*
Department of Neighborhoods	Customer Service Bureau estimate by staff time.
Personnel Department	Various factors and allocations. See Appendix B(4) for details on services, factors, and methodologies.
State Examiner (State Auditor)	75% by Summit rows of data; 25% by 2014 authorized FTEs
Emergency Management	Actual expenditure dollar spread

\*Memorandum of Agreement (MOA) on charges

# Cost Allocation

## Department of Finance and Administrative Services Billing Methodologies – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
<b>Fleet Management Division</b>				
Vehicle Leasing	A2212	<ul style="list-style-type: none"> <li>Vehicles owned by, and leased from, Fleet Services</li> <li>Vehicles owned directly by Utility Departments</li> </ul>	<ul style="list-style-type: none"> <li>Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead.</li> <li>Charge for overhead only as outlined in MOUs with Utilities.</li> </ul>	Fleets rates.
Motor Pool	A2213	Daily or hourly rental of City Motor Pool vehicles.	Actual vehicle usage by department per published rates. Rates vary by vehicle type and are based on time usage, with a set minimum and maximum daily charge.	Direct bill.
Vehicle Maintenance	A2221	<ul style="list-style-type: none"> <li>Vehicle Maintenance labor.</li> <li>Vehicle parts and supplies.</li> </ul>	<ul style="list-style-type: none"> <li>Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate.</li> <li>Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above). Billed at cost plus a percentage mark-up.</li> </ul>	Direct bill.
Vehicle Fuel	A2232	Vehicle fuel from City-operated fuel sites or private vendor sites through the Voyager Fuel Card program.	Actual gallons of fuel pumped, billed at cost plus per-gallon mark-up.	Direct bill.
<b>Facility Services</b>				
Property Management Services	A3322	Office & other building space.	Property Management Services for City-owned buildings.	Space rent rates.
Property Management Services	A3322	Leased spaces.	Service agreements with commercial tenants, building owners and/or affected departments.	Direct bill.
Real Estate Services	A3322	Real estate transactions including acquisitions, dispositions, appraisals, etc.	Applicable operating costs based on staff time per customer department.	Cost Allocation to Relevant Funds.
Facilities Maintenance	A3323	Crafts Services: Plumbing, carpentry, HVAC, electrical, painting.	<ul style="list-style-type: none"> <li>Regular maintenance costs included in office space rent and provided as part of space rent.</li> <li>Non-routine services charged directly to service user(s) at an hourly rate.</li> </ul>	Space rent rates; direct bill.
Janitorial Services	A3324	Janitorial services.	Janitorial services included in rate charges for the downtown core campus buildings.	Space rent rates.
Parking Services	A3340	Parking services.	Monthly parking costs for City vehicles are charged to department based on actual use. Hourly parking vouchers are sold to departments in advance of use, as requested. Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested.	Direct bill; direct purchase
Warehousing Services	A3342	<ul style="list-style-type: none"> <li>Surplus service</li> <li>Records storage</li> </ul>	<ul style="list-style-type: none"> <li>Commodity type, weighting by effort and time</li> </ul>	Cost Allocation to all City

# Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		<ul style="list-style-type: none"> <li>Material storage</li> <li>Paper procurement</li> </ul>	<ul style="list-style-type: none"> <li>Cubic feet and retrieval requests</li> <li>Number of pallets used/stored</li> <li>Paper usage by weight</li> </ul>	Departments
Distribution Services	A3343	<ul style="list-style-type: none"> <li>U.S. Mail delivery</li> <li>Interoffice mail, special deliveries</li> </ul>	<ul style="list-style-type: none"> <li>Sampling of pieces of mail delivered to client.</li> <li>Volume, frequency, and distance of deliveries</li> </ul>	Cost Allocation to Departments and the General Fund
<b>Technical Services</b>				
Capital Development and Construction Management	A3311	<ul style="list-style-type: none"> <li>Project management</li> <li>Space planning and design</li> <li>Move coordination</li> </ul>	<ul style="list-style-type: none"> <li>Project management hours billed at prevailing hourly rate, determined by dividing division revenue requirement by annual forecast of project management billable hours.</li> </ul>	Direct bill
<b>Financial Services</b>				
Economics and Forecasting	A4501	City economic forecasting	Allocation to General Fund and Health Care Subfund.	Interfund transfer
Fiscal and Policy Management	A4502	City financial policy and planning	Allocation to General Fund and other applicable funds.	Interfund transfer
Debt Management	A4503	Debt financing for the City	Allocation based on historical number of bond sales	Cost Allocation to General Fund, SCL, SPU
Citywide Accounting/Payroll	A4511 A4512 A4513	<ul style="list-style-type: none"> <li>Citywide accounting services.</li> <li>Citywide payroll</li> </ul>	<ul style="list-style-type: none"> <li>Percent of staff time by department</li> <li>Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively.</li> </ul>	Cost Allocation to Six Funds
Applications	A4522	Maintain and develop City business applications	Project and staff assignments.	Cost Allocation to Six Funds, DoIT and FAS.
Summit	A4523	Maintain and develop the City-wide financial management system	System data rows used by customer department.	Cost Allocation to Six Funds.
Human Resource Information System (HRIS)	A4524	Maintain and develop the City's personnel management system	Department share of total number of regular paychecks and retirement checks.	Cost Allocation to Six Funds
Consumer Protection	A4531	<ul style="list-style-type: none"> <li>Verify accuracy of commercial weighing and measuring devices</li> <li>Enforcement of taxicab, for-hire vehicle and limousine industries.</li> </ul>	External fee revenue; General Fund support	External fees.
Regulatory Enforcement	A4536	Collection and enforcement of City taxes and license fees.	External fee revenue; General Fund support.	Interfund transfer
Business Licensing and Tax Administration	A4537 A4538	Administration, audit, and customer service for City tax codes and regulatory licenses	100% General Fund.	Interfund transfer
Contracting Services	A4541	<ul style="list-style-type: none"> <li>Provide contracting support and administration.</li> <li>Women and minority business development.</li> <li>Social equity monitoring and contract compliance.</li> </ul>	<ul style="list-style-type: none"> <li>Percent share based on total number of awarded public works contracts Contract Awards (50%) and dollar amount of Contract Awards (50%).</li> <li>General Fund support.</li> </ul>	Cost Allocation to CIP Departments and General Fund
Purchasing Services	A4542	Provide centralized procurement services and	Percent share by department based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order	Cost Allocation to Six Funds

# Cost Allocation

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
		coordination	spending (50%).	
Treasury Operations	A4581	Bank reconciliation, Warrant issuance	Percent share by department based on staff time.	Cost Allocation to Six Funds
Investments	A4582	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool.	Cost Allocation to Six Funds
Remittance Processing	A4583	Processing of mail and electronic payments to Cash Receipt System	Percent share by department based on total number of weighted transactions.	Cost Allocation to General Fund, SCL, SPU
Risk Management and Claims Processing	A4591 A4592	Claims processing; liability claims and property/casualty program management; loss prevention/ control and contract review	Percent share by department based on number of claims filed (50%) and amount of claims/settlements paid (50%) (five-year period).	Cost Allocation to Six Funds
<b>Seattle Animal Shelter</b>				
Seattle Animal Shelter	A5511 A5512	Animal care and animal control enforcement; spay and neuter services to the public.	External fees; General Fund.	Interfund transfer.
<b>Office of Constituent Services</b>				
Constituent Services	A6511	Service delivery and policy analysis, public disclosure response	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation to Six Funds
Customer Service Bureau	A6512	Provide information to constituents in response to inquiry or complaint	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation to Six Funds
Neighborhood Payment and Information Services	A6513	Payment and information services to residents (utility bills, pet licenses, traffic tickets, passports, City employment)	Percentage share by department of transaction type.	Cost Allocation to General Fund, SCL, SPU

## Central Budget Office Cost Allocation Methodologies – B(2)

Service Provider	Org	Service Provided	Billing Methodology
<b>Central Budget Office</b>			
Central Budget Office	CZ615	City financial policies, planning, budget, and controls	Staff time and assignments

# Cost Allocation

## Department of Information Technology (DoIT) Cost Allocation Methodologies – B(3)

Program	Org	Allocation Formula	Departments Affected
Data Backbone	D3308	Percent of actual expenditures	Six funds
Internet Services	D3308	Percent of actual expenditures	Seven funds
Data Network Services	D3308	Allocated based on use of port and WiFi services: port connection charge for all central campus offices except SCL and SPL; WiFi charges for all departments	All departments except SPL
Enterprise Computing Services	D3301	Allocated to customer departments based on pages printed, number of operating systems, number of batch jobs, number of gigabytes, number of units of cabinet storage, number of physical servers, number of virtual servers, number of databases, number of web applications, number of CPUs, and number of SharePoint site collections.  Citrix services billed based on number of Citrix accounts	All departments
Messaging, Collaboration, and Directory Services	D3302	Allocated to customer departments based on number of email addresses.  Mobile device (smart phones, etc.) support billed based on number of devices.	All departments except SPL
Technical Support Services (Desktops)	D3304	Allocated to customer departments based on number of desktops and printers	Participants
Service Desk	D3310	Allocated to customer departments based on number of email addresses	Participants
Telephone System Services	D3305	Core landline services allocated to customer departments based on number of extensions; misc. services and IVR/Call Center services funded based on usage/rates	Telephone Rates: All departments IVR: Participants
Cellular and Wireless Charges	D3305	Airtime and equipment charges for cell phones and wireless modems based on actual usage and billing from carriers.	Participants
Radio Network	D3306	Radio network access fee and reserves; monthly charge for pagers	Access fee: Participants Monthly lease charge: Participants
Communications Shop	D3307	Historical usage	Participants
Telecommunications Engineering & Project Management	D3311	Labor and material rates	Optional
Citywide Web Team	D4401	Percent of actual expenditures	Six funds (including Cable Fund)
Community Technology	D4403	Cable Subfund	Constituents

# Cost Allocation

## Department of Information Technology (DoIT) Cost Allocation Methodologies – B(3) *continued*

Program	Org	Allocation Formula	Departments Affected
Office of Cable Communications	D4402	Cable Subfund	Constituents
Seattle Channel	D4404	Cable Subfund	Constituents
Technology Leadership and Governance	D2201	Percent of actual expenditures; Number of Innotas licenses	Seven funds; Participants
Information Security Office	D2202	Percent of actual expenditures; Number of Websense licenses	Seven funds; Participants
Department Management, including Vendor and Contract Management	D1101/D1102	Allocated to DoIT services based on each service's budget	All users of DoIT services
Office 365,	D1102	Number of licenses	All departments except SPL
Next Generation Data Center	D1101 & D1102	Percent of rack units	Six funds

# Cost Allocation

## Seattle Department of Human Resources Cost Allocation Methodologies – B(4)

Service Provider	Org	Service Provided	Billing Methodology
Commercial Driver's Licenses	N1230	<ul style="list-style-type: none"> <li>CDL administration</li> </ul>	# of CDLs by Department
Alternative Dispute Resolution	N1145	<ul style="list-style-type: none"> <li>Mediation and facilitation</li> <li>Conflict resolution training</li> </ul>	2014 Adopted Budget FTEs
Police and Fire Examinations	N1150	Administer Police and Fire entry and promotional exams	General Fund allocation
Training and Development	N1160	<ul style="list-style-type: none"> <li>Administer Citywide employee training and development opportunities, Consulting and employee recognition programs</li> <li></li> </ul>	2014 Adopted Budget FTEs
Management and Leadership Development	N1160	Citywide management leadership development and City Leadership Academy	Number of Supervisors and Managers
Employment	N1190	Provide recruitment and staffing services, policy guidance on personnel issues, technical assistance and other hiring needs	2014 Adopted Budget FTEs
Employment	N1190	Talent Management System	Number of Users
Benefit Administration	N1240	Administer Citywide health care benefits program	2014 Adopted Budget FTEs
Director's Office	N1315	Provide Citywide Human Resources organizational support and policy guidance	2014 Adopted Budget FTEs
Information Management	N1360	Maintain Citywide Human Resource information	2014 Adopted Budget FTEs
Financial Services	N1350	Provide finance, budget, and accounting and other internal services	2014 Adopted Budget FTEs
Classification and Compensation	N1430	<ul style="list-style-type: none"> <li>Administer the City Classification and Compensation programs</li> <li></li> </ul>	Number of Job Classifications
Labor Relations	N1440	<ul style="list-style-type: none"> <li>Negotiate collective bargaining agreements and administer the personnel system for represented and non-represented employees</li> <li></li> </ul>	Number of Represented Positions
Deferred Compensation	N1220	Administer deferred compensation (457 Retirement Plan) for City employees.	Service fee charged to program participants.
Industrial Insurance (Safety and Workers' Compensation)	N1230, N1250, and N1350	Administer the City Workers Compensation and workplace safety programs.	Supported by the Industrial Insurance Subfund, billing is based on actual usage and pooled costs are based on three years of historical usage/data.



# Cost Allocation

## Central Service Cost Allocations by paying funds – Informational Only

These transfers reflect reimbursements for general government work performed on behalf of certain revenue generating departments.

	2014 Adopted	2015 Proposed	2016 Proposed
City Budget Office	1,690,996	1,851,109	1,909,083
Personnel	2,508,813	5,273,977	5,456,940
MISC	15,791,060	16,583,009	17,081,772
<b>Total Interfund Transfers</b>	<b>19,990,869</b>	<b>23,708,094</b>	<b>24,447,795</b>
<b>Interfund Transfers to City Budget Office (CBO)</b>			
Seattle City Light	439,659	435,748	449,395
Seattle Public Utilities	439,659	435,748	449,395
Seattle Department of Transportation	439,659	602,839	621,719
Department of Planning Development	202,919	196,578	202,734
Retirement	169,100	180,196	185,840
<b>Total Interfund Transfers to CBO</b>	<b>1,690,996</b>	<b>1,851,109</b>	<b>1,909,083</b>
<b>Intefund Transfers to Personnel</b>			
Seattle City Light	1,865,807	2,191,088	2,266,941
Seattle Public Utilities	1,244,516	1,732,010	1,791,839
Seattle Department of Transportation	708,343	944,575	977,635
Department of Planning Development	315,193	372,845	385,895
Retirement	20,324	33,459	34,630
<b>Total Interfund Transfers to Personnel</b>	<b>4,154,183</b>	<b>5,273,977</b>	<b>5,456,940</b>
<b>Miscellaneous Interfund Transfers</b>			
Seattle City Light	4,224,440	4,312,985	4,426,578
Seattle Public Utilities	4,520,160	4,616,279	4,758,677
Seattle Department of Transportation	4,230,396	4,329,242	4,466,903
Department of Planning Development	2,647,068	3,153,750	3,252,356
Retirement	168,996	170,752	177,258
<b>Total Miscellaneous Interfund Transfers</b>	<b>15,791,060</b>	<b>16,583,009</b>	<b>17,081,772</b>



## Glossary

**Appropriation:** A legal authorization granted by the City Council, the City's legislative authority, to make expenditures and incur obligations for specific purposes.

**Biennial Budget:** A budget covering a two-year period. Under state law, a biennium begins with an odd-numbered year.

**Budget - Adopted and Proposed:** The Mayor submits to the City Council a recommended expenditure and revenue level for all City operations for the coming fiscal year as the Proposed Budget. When the City Council agrees upon the revenue and expenditure levels, the Proposed Budget becomes the Adopted Budget, funds are appropriated, and legal expenditure limits are established.

**Budget - Endorsed:** The City of Seattle implements biennial budgeting through the sequential adoption of two one-year budgets. When adopting the budget for the first year of the biennium, the Council endorses a budget for the second year. The Endorsed Budget is the basis for a Proposed Budget for the second year of the biennium, and is reviewed and adopted in the fall of the first year of the biennium.

**Budget Control Level:** The level at which expenditures are controlled to meet State and City budget law provisions.

**Capital Improvement Program (CIP):** Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a six-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation plan covers a six-year period and is produced as a separate document from the budget document.

**Chart of Accounts:** A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

**Community Development Block Grant (CDBG):** A U.S. Department of Housing and Urban Development (HUD) annual grant to Seattle and other local governments to support economic development projects, human services, low-income housing, and services in low-income neighborhoods.

**Comprehensive Annual Financial Report of the City (CAFR):** The City's annual financial statement prepared by the Department of Executive Administration.

**Cost Allocation:** Distribution of costs based on some proxy for costs incurred or benefits received.

**Cumulative Reserve Subfund (CRS):** A significant source of ongoing local funding to support capital projects in general government departments. The CRS consists of two accounts: the Capital Projects Account and the Revenue Stabilization Account. The Capital Projects Account has six subaccounts: REET I, REET II, Unrestricted, South Lake Union Property Proceeds, Asset Preservation Subaccount - Fleets and Facilities, and the Street Vacation Subaccount. The Real Estate Excise Tax (REET) is levied on all sales of real estate, with the first .25% of the locally imposed tax going to REET I and the second .25% to REET II. State law specifies how each REET can be spent.

**Debt Service:** Annual principal and interest payments the City owes on money it has borrowed.

**Errata:** Adjustments, corrections, and new information sent by departments through the Department of Finance to the City Council during the Council's budget review as an adjunct to the Mayor's Proposed Budget. The purpose is to adjust the Proposed Budget to reflect information not available upon submittal and to correct inadvertent errors.

# Glossary

**Full-Time Equivalent (FTE):** A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2,088 hours in a year (or 2,096 in a leap year). A position budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE.

**Fund:** An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

**Fund Balance:** The difference between the assets and liabilities of a particular fund. This incorporates the accumulated difference between the revenues and expenditures each year.

**General Fund:** A central fund into which most of the City's general tax revenues and discretionary resources are pooled, and which is allocated to support many of the operations of City government. Beginning with the 1997 Adopted Budget, the General Fund was restructured to encompass a number of subfunds, including the General Fund Subfund (comparable to the "General Fund" in prior years) and other subfunds designated for a variety of specific purposes. These subfunds are listed and explained in more detail in department chapters, as well as in the Funds, Subfunds, and Other section of the budget document.

**Grant-Funded Position:** A position funded 50% or more by a categorical grant to carry out a specific project or goal. Seattle Municipal Code 4.04.030 specifies that "categorical grant" does not include Community Development Block Grant funds, nor any funds provided under a statutory entitlement or distribution on the basis of a fixed formula including, but not limited to, relative population.

**Neighborhood Matching Subfund (NMF):** A fund supporting partnerships between the City and neighborhood groups to produce neighborhood-initiated planning, organizing, and improvement projects. The City provides a cash match to the community's contribution of volunteer labor, materials, professional services, or cash. The NMF is administered by the Department of Neighborhoods.

**Operating Budget:** That portion of a budget dealing with recurring expenditures such as salaries, electric bills, postage, printing, paper supplies, and gasoline.

**Position/Pocket Number:** A term referring to the title and unique position identification number assigned to each position authorized by the City Council through the budget or other ordinances. Positions may have a common title name, but each position has its own unique identification number assigned by the Records Information Management Unit of the Personnel Department at the time position authority is approved by the City Council. Only one person at a time can fill a regularly budgeted position. An exception is in the case of job-sharing, where two people work part-time in one full-time position.

**Program:** A group of services within a department, aligned by common purpose.

**Reclassification Request:** A request to change the job title or classification for an existing position. Reclassifications are subject to review and approval by the Classification/Compensation Unit of the Personnel Department and are implemented upon the signature of the Personnel Director, as long as position authority has been established by ordinance.

**Reorganization:** Reorganization refers to changes in the budget and reporting structure within departments.

**SUMMIT:** The City's central accounting system managed by the Department of Executive Administration.

**Sunsetting Position:** A position funded for only a specified length of time by the budget or enabling ordinance.

**TES (Temporary Employment Service):** A program managed by the Personnel Department. TES places temporary workers in departments for purposes of filling unanticipated, short-term staffing needs, such as vacation coverage, positions vacant until a regularly-appointed hire is made, and special projects.

**Type of Position:** There are two types of budgeted positions. They are identified by one of the following characters: **F** for Full-Time or **P** for Part-Time.

# Glossary

- **Regular Full-Time** is defined as a position budgeted for 2,088 compensated hours per year, 40 hours per week, 80 hours per pay period, and is also known as one full-time equivalent (FTE).
- **Regular Part-Time** is defined as a position designated as part time, and requiring an average of 20 hours or more, but less than 40 hours of work per week during the year. This equates to an FTE value of at least 0.50 and no more than 0.99.