

Finance General

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

Department Overview

Finance General is controlled by the City Budget Office and provides a mechanism for allocating General Fund and other central resources to reserve and bond redemption funds, City departments, and certain programs where the City Council, Mayor, or City Budget Office needs additional oversight.

Budget Snapshot

	2018 Actuals	2019 Adopted	2020 Endorsed	2020 Adopted
Department Support				
General Fund Support	240,411,634	200,978,410	205,064,889	256,309,722
Other Funding - Operating	6,446,463	6,157,174	4,631,074	11,929,493
Total Operations	246,858,097	207,135,584	209,695,963	268,239,215
Total Appropriations	246,858,097	207,135,584	209,695,963	268,239,215

Budget Overview

Finance General serves as a central repository for ongoing City costs, General Fund contributions to the operations of City departments, and contributions to outside organizations. It also provides a mechanism to hold appropriations temporarily until the City determines the appropriate managing department; to act as a contingency reserve to respond to unpredictable situations; and, to cover costs that vary with economic conditions.

In the 2020 Adopted Budget, Finance General is the mechanism to transfer General Fund resources to the below departments:

- Office of Arts and Culture;
- Seattle Public Library;
- Office of Labor Standards;
- Police Pension;
- Fire Pension;
- Finance and Administrative Services;
- Information Technology;

Finance General

Incremental Budget Changes

Finance General

	2020 Budget	FTE
Total 2020 Endorsed Budget	209,695,963	-
Baseline		
2020 Coalition and Non-Rep Annual Wage Increase Base Budget	4,197,739	-
2020 State Paid Family Medical Leave Increase Base Budget	56,967	-
Citywide Adjustments for Standard Cost Changes	(1,602,818)	-
Finance General Transfer to Departments for Central Rates	2,694,985	-
Proposed Operating		
High Barrier Workgroup Pilots	2,932,500	-
Public Restroom in the University District	550,000	-
Seattle Storm Relocation Costs	2,600,000	-
Strategic Investment Fund to Address Displacement	41,700,000	-
Support to IT Department in Lieu of Cable Franchise Funds	750,000	-
Transportation Network Company Tax Reserve	8,109,485	-
Implicit Bias Training for SPD Officers	(100,000)	-
Civilian Investigator in the Office of Police Accountability	(148,832)	-
Proposed Technical		
Adjust Debt Service Payments	(165,006)	-
Beginning Balance Transfer for Sweetened Beverage Tax Fund	4,018,000	-
Increase Budget for Insurance Premiums	383,921	-
Increase Fire Hydrant Payment to SPU	496,000	-
Increase Transfer to Fiscal Reserve Funds	508,292	-
Partially Restore Budget for Disability Claim Reserve	63,233	-
Street Lighting Reserve	500,000	-
Technical Adjustment for OLS Space Rent	(219,649)	-
Transfer Short-Term Rental Tax Baseline Budget to New Fund	(193,157)	-
Transfer Sweetened Beverage Tax Baseline Budget to New Fund	-	-
Transfer to Arts and Culture Fund	252,410	-
Transfer to Judgement and Claims Fund	5,000,000	-
Council		
Add Funding for Salary Increases	-	-
Errata Corrections to the Proposed Budget and CIP	(778,668)	-
Expand Coyote Central program to the Lake City neighborhood	50,000	-
General Fund Revenue for 2019 Information Technology Fund Rate True-Up	-	-

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Reduction in Waterfront LID payments for City owned properties	-	-
Transfer \$2.24 million from the Unrestricted Cumulative Reserve Fund to the General Fund	2,242,000	-
Reduce Funding for Programming Backed by Mercer Property Sale Proceeds	(11,700,000)	-
Transportation Equity Agenda	(300,000)	-
Finance General Reserve for Transportation Projects	(3,050,000)	-
Remove Funding for the Director of Citywide Mobility	(134,150)	-
Council Provisos		
Impose a proviso on Finance General Reserves for a rapid reentry connector pilot at the King County jail	-	-
Impose a proviso on Finance General Reserves for Law Department staffing of a case conferencing pilot related to a recommendation of the High Barrier Individual Work Group	-	-
Impose a proviso on the Strategic Investment Fund in Finance General	-	-
Move \$170,000 from Finance General Reserves for high-barrier probation to the Office for Civil Rights and impose three provisos	(170,000)	-
Total Incremental Changes	\$58,543,252	-
Total 2020 Adopted Budget	\$268,239,215	-

Description of Incremental Budget Changes

Baseline

2020 Coalition and Non-Rep Annual Wage Increase Base Budget

Expenditures \$4,197,739

This centrally administered change adjusts appropriations to reflect the Annual Wage Increase, as outlined in the agreements between the City and the Coalition of Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor. For Finance General, this amount reflects General Fund support to the Finance and Administrative Services Department, Office of Labor Standards, Seattle Public Library, and to the Police Relief and Pension Fund and Firefighters Pension Fund personnel.

2020 State Paid Family Medical Leave Increase Base Budget

Expenditures \$56,967

Starting in January 2020, Washington State will offer paid family and medical leave benefits to all workers in the State of Washington, including City of Seattle employees. In 2020, the agreements with the Coalition of Unions move a portion of the cost responsibility to the employee in 2020, with the City paying the remainder. This item increases appropriations to account for the City's obligation for all employees. For Finance General, this amount reflects General Fund support to the Finance and Administrative Services Department, Office of Labor Standards, Seattle Public Library, and to the Police Relief and Pension Fund and Firefighters Pension Fund personnel.

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Citywide Adjustments for Standard Cost Changes

Expenditures \$(1,602,818)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including the Department of Finance & Administrative Services rates, Information Technology rates and Human Resources rates, health care, retirement and industrial insurance charges for the department. This adjustment also includes a transfer of resources from the department to the Human Resources Investigations Unit (HRIU) as part of the City's efforts to improve investigative processes and practices across the City departments. While the internal service rates are final for 2020, some of the other adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Finance General Transfer to Departments for Central Rates

Expenditures \$2,694,985

This item is the transfer from the General Fund via Finance General to Seattle Public Library, Office of Labor Standards Fund, Police Pension and Relief Fund, Fire Pension Fund, Department of Finance and Administrative Services and Seattle Information Technology Department for standard cost changes made during the baseline phase. These charges are also reflected in the departmental budget.

Proposed Operating

High Barrier Workgroup Pilots

Expenditures \$2,932,500

This funding is for four pilot programs that have been recommended by the High Barrier Individuals Working Group. This interagency working group was brought together in response to heightened community conversations around public safety and individuals repeatedly caught in a cycle of criminal justice, social services and community incidents.

The City and King County will partner to create a 40-60 bed, comprehensive place-based treatment center at the "West Wing" of the King County Correctional Facility. The treatment center will provide intensive on-site treatment for mental health and substance use disorder issues, as well as supportive housing and case management. Three additional pilots include a "rapid re-entry connector" program to plan for the release of individuals from jail; enhanced probation; and "case conferencing" by dedicated law enforcement and services staff to develop a coordinated plan for the most high-barrier individuals. The pilot programs will begin to be implemented in late 2019 and early 2020.

Public Restroom in the University District

Expenditures \$550,000

This funding is for a public restroom in the University District. Funding will support planning (including identifying potential sites) as well as the cost to provide a public restroom.

Seattle Storm Relocation Costs

Expenditures \$2,600,000

This item increases appropriation authority by \$2.6 million to pay for the Seattle Storm's relocation costs, per the amended facility use agreement between the Storm and the City as approved by the City Council. While the Arena at Seattle Center is undergoing redevelopment, the Storm has been displaced from the facility. Under the amended facility use agreement, the City must pay for certain lost revenues and increased costs related to this displacement.

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Strategic Investment Fund to Address Displacement

Expenditures \$41,700,000

This fund will support strategic investment in areas at high risk of displacement or in areas of low access to opportunity that present unique opportunities for transformational equitable development. This would include areas with significant planned public investment like light rail station areas and parks, where increased access to opportunities will likely also increase displacement pressure. This fund will focus on sites and projects with the potential to achieve multiple community benefit outcomes through mixed-use and mixed-income development that creates opportunities for housing, affordable commercial and cultural space, public open space, and childcare.

Implementing this strategy will require creative use of existing expertise across City departments, outside expertise, and multiple forms of partnership. The City intends to execute this strategy in a way that builds on existing City and community assets and deepens relationships with community development organizations and other agencies committed to these outcomes. An interdisciplinary team including the Office of Planning and Community Development, Office of Housing, Office of Economic Development, the Office of Arts and Culture, Department of Neighborhoods, Office for Civil Rights, Department of Finance and Administrative Services and community partners experienced in community organizing and/or development will be formed in the third quarter of 2019 to finalize the criteria and principles for successful use of these funds through community engagement and outreach. We expect that this team, with the help of a development consultant, will identify priority investment opportunities and screen initial opportunities most likely to meet the goals of the program and pass an initial feasibility analysis. A short-list of priority opportunities will be further vetted in the first quarter of 2020 to determine conceptual development mix and scale, identification of potential partners, leveraging opportunities, and strategies to mitigate risk. Finally, the City will begin executing this investment strategy in mid-2020.

Support to IT Department in Lieu of Cable Franchise Funds

Expenditures \$750,000

This item provides \$750,000 of ongoing General Fund support for the Digital Equity program in the Seattle Information Technology Department which was previously supported by Cable Franchise Fees. Cable Television Fund revenues are steadily declining and these funds enable continuation of the program.

Transportation Network Company Tax Reserve

Expenditures \$8,109,485

Revenues \$9,655,485

On September 19, 2019, Mayor Jenny A. Durkan announced a proposed tax on rides with Transportation Network Companies (TNCs) that begin or end in the City of Seattle. Proceeds from the tax, scheduled to go into effect on July 1, 2020, will be used to fund a variety of investments in affordable housing, transportation including transit, and a series of measures designed to support TNC drivers. This item recognizes the anticipated 2020 revenue of \$9,655,485 to Finance General and creates a reserve of \$8,109,485 for those investments. The remaining \$1,546,000 is appropriated to the Department of Finance and Administrative Services to implement the tax.

Implicit Bias Training for SPD Officers

Expenditures \$(100,000)

This item is a one-time transfer of budget from Finance General to the Seattle Police Department for all officers to receive implicit bias training from a national expert. Implicit bias is the subconscious form of group-based bias. The training will include an overview of implicit bias research and findings, interactive and introspective exercises and small group dialogue.

Civilian Investigator in the Office of Police Accountability

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Expenditures \$(148,832)

The Office of Police Accountability (OPA) establishes and manages processes to initiate, receive, classify and investigate allegations of police misconduct. This item transfers budget from Finance General to OPA to add a full-time civilian investigator to the office. Civilian investigators receive complaints of misconduct from the public and investigate those complaints. OPA is currently budgeted for nine sworn investigators and one civilian investigator.

Proposed Technical

Adjust Debt Service Payments

Expenditures \$(165,006)

This adjusts Finance General payments for debt service to reflect projected debt service obligations for actual debt issuances.

Beginning Balance Transfer for Sweetened Beverage Tax Fund

Expenditures \$4,018,000

Revenues \$4,018,000

Pursuant to Ordinance 125886, this item transfers Sweetened Beverage Tax proceeds from the General Fund to the new Sweetened Beverage Tax Fund. This amount represents the beginning 2019 balance for Sweetened Beverage Tax in the General Fund and will allow departments to begin spending Sweetened Beverage Tax out of the new fund immediately in 2020, before 2020 revenue is deposited into the Fund. Any additional unspent Sweetened Beverage Tax proceeds from 2019 will be transferred from the General Fund to the new Sweetened Beverage Tax Fund in the same manner after 2019 fiscal year end, once final balances are known.

Increase Budget for Insurance Premiums

Expenditures \$383,921

Insurance premiums are paid by Finance General on behalf of City departments. Large liability insurance claims in recent years have increased premiums significantly, and this is a trend projected to continue in 2020. This increment is needed to fund the anticipated 2020 premium payment.

Increase Fire Hydrant Payment to SPU

Expenditures \$496,000

This increases the General Fund support to Seattle Public Utilities for hydrant maintenance, a general government expense. SPU expects an increase in costs to service fire hydrants due to inflationary cost increases, growth in the number of assets requiring service, and accelerated work on maintenance backlogs.

Increase Transfer to Fiscal Reserve Funds

Expenditures \$508,292

This increases the General Fund transfer to the Emergency Fund and the Revenue Stabilization Fund. Transfer amounts are based on financial policies established by state law and city ordinance. For the 2020 Adopted Budget, the City will add \$1.9 million to the Emergency Fund reserve balance, bringing the total to \$66.9 million for 2020, and \$3.0 million to the Revenue Stabilization Fund reserve balance bringing the total to \$60.8 million for 2020.

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Partially Restore Budget for Disability Claim Reserve

Expenditures \$63,233

In the development of the 2020 Endorsed Budget, the City Council took an across the board General Fund reduction with Green Sheet 1-10-B-1. For Finance General, the reduction came from the Disability Claim Reserve project. This budget proposal partially restores the \$500,000 original budget to \$350,000.

Street Lighting Reserve

Expenditures \$500,000

Increase to recurring reserve in Finance General for payments to Seattle City Light for street light maintenance, a General Fund obligation. Increases are due to lower than projected conversions to LED bulbs and therefore, higher than projected electricity consumption.

Technical Adjustment for OLS Space Rent

Expenditures \$(219,649)

This is a technical adjustment to the baseline budget of the Office of Labor Standards in the amount of \$219,649. This adjustment corrects previous estimates for lease increase.

Transfer Short-Term Rental Tax Baseline Budget to New Fund

Expenditures \$(193,157)

Finance General contained baseline budget for debt service payments funded with Short-Term Rental Tax for the affordable housing bonds. This technical change reflects the requirements of Ordinance 125872, and transfers the baseline department budget for Short-Term Rental Tax activity from the General Fund (00100) to the Short-Term Rental Tax Fund (12200). In addition, this change request reduces the budget due to lower than anticipated debt service payments.

Transfer Sweetened Beverage Tax Baseline Budget to New Fund

Expenditures -

This technical change reflects the requirements of Ordinance 125886, and transfers the baseline department budget for Sweetened Beverage Tax activity from the General Fund (00100) to the Sweetened Beverage Tax Fund (00155). These changes are net-zero.

Transfer to Arts and Culture Fund

Expenditures \$252,410

This increases the transfer from the General Fund to the Arts and Culture Fund in accordance with City policy. This change incorporates updated actual 2018 Admissions Tax revenue, which was higher than projected in the 2020 Endorsed budget. Each budget year's transfer amount reflects Admissions Tax revenue from two years prior.

Transfer to Judgement and Claims Fund

Expenditures \$5,000,000

This transfers additional funding to the Judgement and Claims Fund to cover higher expenditures due to increases in settlements and tort cases and the use of outside counsel. There is a corresponding increase in the Judgement and Claims Fund in the Department of Finance and Administrative Services for payments.

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Council

Add Funding for Salary Increases

Revenues \$7,180

This item adds funding from the General Fund, Seattle City Light and Seattle Public Utility funds to provide a five percent salary increase for the Executive Manager positions and the Strategic Advisor positions in the Office of the City Auditor, to be granted at management's discretion in recognition of 2019 performance.

Errata Corrections to the Proposed Budget and CIP

Expenditures \$(778,668)

Revenues \$(778,668)

This errata item in Finance General revises the revenue projection and corresponding expenditure authority for the Transportation Network Company (TNC) Tax to align with refined forecasts.

Expand Coyote Central program to the Lake City neighborhood

Expenditures \$50,000

The City Council added one-time funding of \$50,000 General Fund to both the Office of Arts and Culture (ARTS) and Finance General (FG) to support the expansion of Coyote Central to the Lake City neighborhood. FG will transfer the General Fund moneys to ARTS for this work. This funding will contribute to a new building, "Coyote North," which will have a dedicated performing arts center, hold classes, provide activities, and give access to professional artists for youth living in the North End.

Coyote Central is a creative space for youth and teenagers to explore interests and build skills in creative pursuits through hands-on projects. Coyote North is currently raising funds to meet their capital and programming goal of \$2.4 million. Coyote North applied to ARTS for funding through its Cultural Facilities Fund competitive process and has been awarded \$90,000. This item gives Coyote North a total award of \$140,000.

General Fund Revenue for 2019 Information Technology Fund Rate True-Up

Revenues \$750,000

This Council Budget Action added \$750,000 of one-time General Fund revenue from the 'true-up' of Seattle Information Technology's Internal Services rates with actual service costs. The Seattle Information Technology budget is funded with a mix of direct billing for costs incurred and costs allocated to other city funds for services provided. Beginning in 2018, Seattle IT expenditure savings that are backed by internal rate revenue will be refunded to billed departments. The 2018 true-up generated a \$1,322,000 refund to the General Fund. This is a new ongoing practice. However, amounts will vary from year to year, so while this budget action recognizes \$750,000 as ongoing revenue from the current and future reconciliations, it should be considered a one-time revenue.

Reduction in Waterfront LID payments for City owned properties

Revenues \$312,159

The Council Budget Action reduces the appropriation in the Department of Finance and Administrative Services (FAS) by \$312,159 for payment of assessments on City-owned property for the Waterfront Local Improvement District (LID). The Mayor's proposed budget appropriated \$2,100,000 to pay Waterfront LID assessments for City-owned property. This assumed the original \$200,000,000 LID amount, which has since been reduced to \$160,000,000, and that the City would pay the assessment on two properties subsequently no longer owned by the City, the Seattle IT Communication Shop and the Civic Square Block.

Since the Mayor proposed her budget, FAS filed the final property assessment roll for the LID with the City Clerk.

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The final assessment roll, which reflects the transfer of the two City-owned properties and the revised LID amount, establishes a total assessment for City-owned properties of \$1,790,012. The excess appropriation in the proposed budget is \$312,159.

Transfer \$2.24 million from the Unrestricted Cumulative Reserve Fund to the General Fund

Expenditures	\$2,242,000
Revenues	\$2,242,000

This Council Budget Action transferred \$2.24 million from the Unrestricted Cumulative Reserve Fund to the General Fund to be used for funding the Council's priorities. In the 2020 Proposed Budget, the Unrestricted Cumulative Reserve Fund includes a \$2.14 million child care reserve and has an Ending Unreserved Fund Balance of \$102,000. These funds are not restricted, and this action transfers these funds to the General Fund so that they can be appropriated in the 2020 Adopted Budget.

Reduce Funding for Programming Backed by Mercer Property Sale Proceeds

Expenditures	\$(11,700,000)
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This item reduces \$18.2 million in one-time funding for programs supported by the proceeds from the sale of the Mercer Properties. The reductions broken out by programs are as follows: in Finance General, \$11.7 million from the \$41.7 million Strategic Investment Fund; and in the Office of Housing, \$3.5 million from the \$6 million Accessory Dwelling Unit Financing Program and \$3.0 million from the \$15 million for Increasing Homeownership Opportunities. These funding reductions will be used to support other Council priorities. To see the reductions to the Strategic Investment Fund please see the Finance General section of the budget book.

Transportation Equity Agenda

Expenditures	\$(300,000)
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The Council moved \$300,000 of one-time General Fund (TNC tax) appropriation from Finance General to SDOT to fund a 1.0 FTE position (Strategic Advisor 1) to support implementation of SDOT's Transportation Equity Agenda. The Transportation Equity Agenda manages the low-income transit access and vehicle license fee rebate programs authorized by STBD Proposition 1. The intent of the Council is to provide resources and staff to oversee implementation of the agenda and provide funding for recommendations that are not budget neutral--for example, helping resource community organizations for community outreach. The Transportation Equity Agenda is anticipated to include recommendations for: (1) affordability, housing and displacement; (2) community engagement; (3) transit access; (4) transparency; and (5) safety.

Finance General Reserve for Transportation Projects

Expenditures	\$(3,050,000)
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The Council reduced Finance General reserves by \$3.05 million, which is a portion of the anticipated 2020 fee revenue from the Transportation Network Company Tax, for transportation purposes. This action provides General Fund for transportation expenditures identified in the 2020 Adopted Budget.

Remove Funding for the Director of Citywide Mobility

Expenditures	\$(134,150)
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The Council removed funding for the Director of Citywide Mobility beginning in 2020. By the end of 2019, the operational planning and preparation work conducted by this position will be completed and funding for the position will no longer be needed. The Mayor created this position as term-limited temporary, and the 2020 Proposed Budget originally included funding for this position to continue through 2020.

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Council Provisos

Impose a proviso on Finance General Reserves for a rapid reentry connector pilot at the King County jail

"None of the money appropriated in the 2020 Budget in Finance General Reserves may be spent on a rapid reentry connector pilot for high-barrier individuals until the Mayor's Office has presented an analysis and detailed implementation plan to the Chair of the committee with jurisdiction over public safety. The analysis and plan should be developed in conjunction with the King County jail, the Criminal Justice Equity Team, and communities most impacted by the criminal legal system and should include: a discussion of whether and how the pilot aligns with the reentry recommendations, a description of unintended consequences and plan to mitigate them, proposed metrics of success, a racial equity analysis, an analysis of how to reduce jail populations that are being held at the King County jail for under 72 hours, and how the program will be taken to scale."

Impose a proviso on Finance General Reserves for Law Department staffing of a case conferencing pilot related to a recommendation of the High Barrier Individual Work Group

"None of the money appropriated in the 2020 Budget in Finance General Reserves may be spent on a case conferencing pilot for high-barrier individuals until the Mayor's Office has presented an analysis and detailed implementation plan to the Chair of the committee with jurisdiction over public safety. The analysis and plan should be developed in conjunction with the City Attorney's Office, the Criminal Justice Equity Team, and communities most impacted by the criminal legal system and should include: (1) a discussion of whether and how the pilot aligns with the reentry recommendations, (2) a description of unintended consequences and plan to mitigate them, (3) proposed metrics of success, (4) a racial equity analysis, (5) how the City Attorney's Office will coordinate with case managers or other clinical personnel not employed by the City who hold lawful releases of information from individuals with behavioral health conditions and high exposure to enforcement and prosecution and are permitted to share protected health information with the City Attorney's Office and law enforcement, and (6) how the program will be taken to scale."

Impose a proviso on the Strategic Investment Fund in Finance General

"None of the money appropriated in the 2020 budget for the Finance General Reserve Strategic Investment Fund may be spent until authorized by future ordinance. Council anticipates that such authority will not be granted until the Executive submits a proposed spending plan for this Fund."

Move \$170,000 from Finance General Reserves for high-barrier probation to the Office for Civil Rights and impose three provisos

Expenditures \$(170,000)

This Council Budget Action cut \$170,000 in Finance General Reserves intended to support creation of a probation pilot for high-barrier individuals in Seattle Municipal Court (SMC). It added \$170,000 to the Office for Civil Rights (OCR) to conduct outreach and engagement related to criminal legal system alignment and implementation efforts. The Council Budget Action also imposed three provisos:

"None of the money appropriated in the 2020 Budget in Finance General Reserves may be spent on a probation pilot for high-barrier individuals until both (a) Seattle Municipal Court has submitted to the Chair of the committee with jurisdiction over public safety the report requested in Statement of Legislative Intent CJ-7-A-2 and (b) the City Auditor has submitted the report requested in Statement of Legislative Intent CJ-1-B-1."

"Of the appropriation in the 2020 budget for the Office for Civil Rights, \$30,000 is appropriated solely for community

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engagement sessions led by the Office for Civil Rights and the Legislative Department and may be spent for no other purpose. These funds are intended to support the Council's criminal legal system alignment work to engage with stakeholders, including persons currently or formerly incarcerated and communities most impacted by the criminal legal system, and staff in relevant City departments, including the City Attorney's Office, Seattle Municipal Court, and the Criminal Justice Equity Team. Furthermore, none of the money so appropriated may be spent until authorized by future ordinance. Council anticipates that such authority will not be granted until the Office for Civil Rights provides to the chair of the committee with jurisdiction over public safety a plan for how the money will be spent for this purpose."

"Of the appropriation in the 2020 budget for the Office for Civil Rights, \$140,000 is appropriated solely for partnership, outreach, and engagement related to criminal legal system alignment, strategic plan development, and implementation efforts, including the work described in Council Budget Action CJ-2-B-2, Council Budget Action CJ-3-A-2, and Statement of Legislative Intent CJ-21-A-2 and may be used for no other purpose. Furthermore, none of the money so appropriated may be spent until authorized by future ordinance. Council anticipates that such authority will not be granted until the Office for Civil Rights provides to the chair of the committee with jurisdiction over public safety a plan for how the money will be spent for this purpose."

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Expenditure Overview

	2018 Actuals	2019 Adopted	2020 Endorsed	2020 Adopted
Appropriations				
FG - BO-FG-2QA00 - Appropriation to Special Funds				
00100 - General Fund	204,617,261	161,842,852	165,308,410	174,881,525
00164 - Unrestricted Cumulative Reserve Fund	-	2,854,411	2,634,486	4,876,486
12200 - Short-Term Rental Tax Fund	-	-	-	2,006,419
30010 - REET I Capital Fund	-	2,302,763	1,996,588	1,996,588
30020 - REET II Capital Fund	-	1,000,000	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	6,446,463	-	-	-
Total for BSL: BO-FG-2QA00	211,063,724	168,000,026	169,939,484	183,761,018
FG - BO-FG-2QD00 - Reserves				
00100 - General Fund	35,794,372	39,135,558	39,756,479	81,428,197
00155 - Sweetened Beverage Tax Fund	-	-	-	500,000
00164 - Unrestricted Cumulative Reserve Fund	-	-	-	2,550,000
Total for BSL: BO-FG-2QD00	35,794,372	39,135,558	39,756,479	84,478,197
Department Total	246,858,097	207,135,584	209,695,963	268,239,215

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

Budget Summary by Fund Finance General

	2018 Actuals	2019 Adopted	2020 Endorsed	2020 Adopted
00100 - General Fund	240,411,634	200,978,410	205,064,889	256,309,722
00155 - Sweetened Beverage Tax Fund	-	-	-	500,000
00164 - Unrestricted Cumulative Reserve Fund	-	2,854,411	2,634,486	7,426,486
12200 - Short-Term Rental Tax Fund	-	-	-	2,006,419
30010 - REET I Capital Fund	-	2,302,763	1,996,588	1,996,588
30020 - REET II Capital Fund	-	1,000,000	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	6,446,463	-	-	-
Budget Totals for FG	246,858,097	207,135,584	209,695,963	268,239,215

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Revenue Overview

2020 Estimated Revenues

Account Code	Account Name	2018 Actuals	2019 Adopted	2020 Endorsed	2020 Adopted
311010	Real & Personal Property Taxes	260,611,678	267,930,797	278,227,019	278,781,000
311020	Sale Of Tax Title Property	4,530	11,000	11,000	5,000
313010	Sales & Use Tax-Local Share	254,491,681	262,806,064	268,077,633	272,162,346
313030	Sales & Use Tax-Brkrd Nat Gas	1,406,876	1,479,110	1,515,647	1,358,153
313040	Sales & Use Tax-Crim Justice	21,782,784	22,289,354	22,736,451	24,102,825
316010	B&O Tax	271,904,044	285,467,441	295,091,890	296,938,537
316020	B&O Tax-Admissions Rev	11,526,759	11,301,935	11,660,859	11,691,224
316070	B&O Tax-Gas Utility	8,739,026	11,788,534	12,114,146	11,310,156
316080	B&O Tax-Garbage Utility	1,828,604	1,650,000	1,800,000	1,800,000
316100	B&O Tax-Cable Tv Utility	16,287,188	16,131,135	15,630,261	14,738,675
316110	B&O Tax-Telephone/Graph Util	20,048,061	20,133,114	19,482,067	18,419,141
316120	B&O Tax-Steam Utility	1,085,585	1,349,792	1,389,740	1,280,842
316130	B&O Tax-Electric Utility	54,292,860	58,010,258	60,148,042	61,149,886
316140	B&O Tax-Water Utility	33,784,000	33,924,560	35,043,499	34,935,933
316150	B&O Tax-Sewer Utility	34,308,406	51,115,035	55,419,808	55,419,808
316160	B&O Tax-Solid Waste Utility	21,028,213	20,622,002	21,502,149	21,502,149
316180	B&O Tax-Trans Fee-In City	6,015,671	2,150,000	2,300,000	2,300,000
316190	B&O Tax-Trans Fee-Out City	369,016	4,289,042	4,334,277	4,334,277
317040	Leasehold Excise Tax Rev	5,932,093	5,250,000	5,250,000	5,500,000
317060	Gambling Excise Tax Rev	551,194	425,000	425,000	475,000
317090	Short Term Rental Tax	-	10,500,000	10,500,000	-
318030	Business & Occup Tax Penalties	2,249,704	-	-	-
318040	Business & Occup Tax Interest	356,916	-	-	-
318100	Sweetened Beverage Tax	22,254,493	21,386,205	21,920,860	-
318110	Firearms & Ammunition Tax	249,829	100,000	100,000	100,000
318120	Sweet Bev Tax Penalty and Int	22,575	-	-	-
321100	Bus Lic&Perm-Business Gen	17,314,136	17,438,543	17,857,068	18,598,939
322040	Nonbus Lic&Perm-Comm Park	960,424	2,225,000	2,175,000	2,260,000
322170	Nonbus Lic&Perm-Truck Overload	263,795	280,000	260,000	260,000
322260	Nonbus Lic&Perm-Meter Hood Fee	4,690,518	3,985,000	3,585,000	4,500,000
335010	Marijuana Enforcement	1,853,623	1,500,000	1,500,000	1,500,000
335030	Vessel Registration Fees	130,580	125,000	125,000	125,000
335070	Criminal Justice Hi Crm	2,022,742	1,900,000	1,900,000	1,900,000
335080	Criminal Justice Pop	1,053,692	1,000,000	1,000,000	1,000,000
335090	Criminal Justice Dcd #1	756,962	700,000	700,000	700,000

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335120	Rev Sharing Dui-Cities	105,505	115,000	115,000	115,000
335140	Liquor Excise Tax	3,680,539	3,650,000	3,750,000	3,750,000
335150	Liquor Board Profits	5,913,662	5,950,000	5,950,000	5,950,000
341900	General Government-Other Rev	1,250,000	1,250,000	1,250,000	1,257,180
360020	Inv Earn-Residual Cash	5,390,688	8,596,371	9,351,085	6,764,911
360130	Interest On Contracts/Notes Re	433,155	250,000	250,000	450,000
360290	Parking Fees	38,986,669	41,133,000	41,014,000	39,019,000
360900	Miscellaneous Revs-Other Rev	7,512,437	620,000	620,000	10,386,242
395010	Sales Of Land & Buildings	-	-	-	66,500,000
397010	Operating Transfers In	5,843,971	18,845,253	3,761,521	4,266,559
397200	Interfund Revenue	-	-	-	750,000
Total Revenues for: 00100 - General Fund		1,149,294,885	1,219,673,545	1,239,844,022	1,288,357,783
400000	Use of/Contribution to Fund Balance	-	-	-	19,343,883
Total Resources for:00100 - General Fund		1,149,294,885	1,219,673,545	1,239,844,022	1,307,701,666
318100	Sweetened Beverage Tax	-	-	-	24,329,000
397010	Operating Transfers In	-	-	-	4,018,000
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		-	-	-	28,347,000
400000	Use of/Contribution to Fund Balance	-	-	-	(1,678,574)
Total Resources for:00155 - Sweetened Beverage Tax Fund		-	-	-	26,668,426
360020	Inv Earn-Residual Cash	2,008,542	2,000,000	2,000,000	2,200,000
360290	Parking Fees	157,353	150,000	150,000	150,000
395010	Sales Of Land & Buildings	2,062,000	1,819,272	1,152,000	6,865,000
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		4,227,895	3,969,272	3,302,000	9,215,000
400000	Use of/Contribution to Fund Balance	-	-	-	797,317
Total Resources for:00164 - Unrestricted Cumulative Reserve Fund		4,227,895	3,969,272	3,302,000	10,012,317
397010	Operating Transfers In	3,850,594	3,688,857	2,667,960	3,007,479
Total Revenues for: 00166 - Revenue Stabilization Fund		3,850,594	3,688,857	2,667,960	3,007,479
400000	Use of/Contribution to Fund Balance	-	-	-	(3,007,479)
Total Resources for:00166 - Revenue Stabilization Fund		3,850,594	3,688,857	2,667,960	-
397010	Operating Transfers In	1,542,358	1,706,916	1,753,708	1,922,482

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Total Revenues for: 10102 - Emergency Fund	1,542,358	1,706,916	1,753,708	1,922,482
400000 Use of/Contribution to Fund Balance	-	-	-	(1,922,482)
Total Resources for:10102 - Emergency Fund	1,542,358	1,706,916	1,753,708	-
317090 Short Term Rental Tax	-	-	-	10,500,000
Total Revenues for: 12200 - Short-Term Rental Tax Fund	-	-	-	10,500,000
400000 Use of/Contribution to Fund Balance	-	-	-	(193,156)
Total Resources for:12200 - Short-Term Rental Tax Fund	-	-	-	10,306,844
311010 Real & Personal Property Taxes	-	-	-	22,761,750
Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund	-	-	-	22,761,750
317010 Real Estate Excise Tax Reet #1	38,870,947	40,799,695	42,891,049	41,478,871
Total Revenues for: 30010 - REET I Capital Fund	38,870,947	40,799,695	42,891,049	41,478,871
400000 Use of/Contribution to Fund Balance	-	-	-	4,375,738
Total Resources for:30010 - REET I Capital Fund	38,870,947	40,799,695	42,891,049	45,854,609
317020 Real Estate Excise Tax Reet #2	38,868,215	40,799,695	42,891,049	41,478,871
Total Revenues for: 30020 - REET II Capital Fund	38,868,215	40,799,695	42,891,049	41,478,871
400000 Use of/Contribution to Fund Balance	-	-	-	6,909,020
Total Resources for:30020 - REET II Capital Fund	38,868,215	40,799,695	42,891,049	48,387,891
391010 G.O.Bond Proceeds	-	-	-	25,534,030
Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund	-	-	-	25,534,030
391010 G.O.Bond Proceeds	-	-	-	20,316,750
Total Revenues for: 36710 - 2020 LTGO Taxable Bond Fund	-	-	-	20,316,750
Total FG Resources	1,236,654,894	1,310,637,980	1,333,349,788	1,517,544,283

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Appropriations by Budget Summary Level and Program

FG - BO-FG-2QA00 - Appropriation to Special Funds

The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed 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 or accounts they support.

Program Expenditures	2018 Actuals	2019 Adopted	2020 Endorsed	2020 Adopted
Appropriation to Special Funds	211,063,724	168,000,026	169,939,484	183,761,018
Total	211,063,724	168,000,026	169,939,484	183,761,018

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

FG - BO-FG-2QD00 - Reserves

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

Program Expenditures	2018 Actuals	2019 Adopted	2020 Endorsed	2020 Adopted
Reserves	35,794,372	39,135,558	39,756,479	84,478,197
Total	35,794,372	39,135,558	39,756,479	84,478,197

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