

## Finance General

### Department Description

The mission of the Department of Finance General is to allocate General Subfund appropriations to reserve and bond redemption funds, City department operating funds, and certain inter-departmental projects for which there is desire for Council, Mayor, or Department of Finance oversight.

### Policy and Program Changes

#### Judgment/Claims Subfund:

Charges to Finance General for the Judgment/Claims Subfund have been reduced by charging premiums to General Fund-supported departments in 2003 and 2004. Finance General now only covers premiums for departments with less than 2% of historical Judgment/Claims Subfund costs. Funding for departments with over 2% of historical Judgment/Claims Subfund costs is transferred to those departments in this budget. Premiums are based on average percentage of Judgment/Claims Subfund expense incurred by the department over the previous five years. (Utilities pay their actual expenses as incurred.)

#### Liability Insurance

Master Property and Excess Liability insurance premiums have increased dramatically due to rate increases following September 11, 2001, new construction, higher property values, and liability loss experience. In 2001 and 2002, the Master Property and Excess Liability insurance premium costs are expensed in Department of Executive Administration. For 2003 and 2004, they are shown in Finance General.

#### Supplemental Contingency

\$500,000 was included in the 2002 budget to cover unexpected supplemental spending near the end of the calendar year. This funding is eliminated for 2003 due to budget limitations.

#### Health Care Reserve

The City's represented employees used some of their Health Care Rate Stabilization Fund monies to improve the benefits packages for represented positions. In order for non-represented positions to have the same level of benefits, the City contributed an equivalent per employee amount for the non-represented positions. Finance General includes the General Fund's share of the City's contribution to the health care benefits for the non-represented positions.

#### Puget Sound Regional Council

Budget authority for this organization is transferred to the Office of Policy and Management.

#### Sound Transit Local Contribution

The City has agreed to provide funding for infrastructure and business assistance to communities in the Rainer Valley to help offset the effects of the Sound Transit light rail project. As part of this commitment, a portion of the City's estimated sales tax revenue from light rail construction will be committed to the effort. Additional support is discussed under the Office of Economic Development.

### City Council Budget Changes and Provisos

The City Council initiated the following programs in Finance General. These programs are found in the Reserves line of business:

Community Health Center Partners, Food Banks, Council Oversight of Utilities and Get Engaged: City Boards and Commissions, designated for Metrocenter YMCA.

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## Resources

### Appropriation to General Fund Subfunds and Special Funds

The purpose of the Appropriation to General Fund Subfunds and Special Funds line of business is to appropriate General Subfund resources to bond redemption or special purpose funds. These appropriations appear as operating transfers to the funds or subfunds they support.

<b>Program</b>	<b>Summit Code</b>	<b>2001 Actual</b>	<b>2002 Adopted</b>	<b>2003 Adopted</b>	<b>2004 Endorsed</b>
Cumulative Reserve Subfund - Capital Projects Account	Q5971165	36,000	0	0	0
Cumulative Reserve Subfund - Revenue Stabilization Account	Q5971166	0	0	2,400,000	0
Emergency Subfund	Q5971185	7,000,000	2,806,788	2,139,000	1,341,000
General Bond Interest/Redemption Fund	Q5972010	18,443,965	26,844,424	29,046,000	29,665,000
Judgment/Claims Subfund	Q5971260	8,935,000	11,000,000	801,020	801,020
Liability Insurance	Q-TBD01	0	0	3,843,000	4,228,000
Neighborhood Matching Subfund	Q5971650	4,428,434	4,313,434	3,413,000	3,313,000
Seattle Center Fund - Admissions Tax for Key Arena	Q5971142	1,708,040	1,710,958	1,522,000	1,522,000
Supplemental Contingency	Q5130002	0	500,000	0	0
<b>Total Appropriations</b>	<b>2QA00</b>	<b>40,551,439</b>	<b>47,175,604</b>	<b>43,164,020</b>	<b>40,870,020</b>

## Reserves

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

By Council action, each program in the Reserves line of business – with the exception of the Revenue Stabilization Account – is subject to a budget proviso. Specifically, the amount appropriated for each of these programs is intended solely for the program listed and may be spent for no other purpose.

<b>Program</b>	<b>Summit Code</b>	<b>2001 Actual</b>	<b>2002 Adopted</b>	<b>2003 Adopted</b>	<b>2004 Endorsed</b>
African-American Heritage Museum	Q5753014	400,000	0	0	0
Children's Museum Rent Support	Q5753010	0	52,000	0	0
City Clerk - Referendum Advertisements	Q5113001	119,441	47,840	49,036	50,507
Community Health Center Partners	Q-TBD16	0	0	2,541,504	3,697,438
Community Service Officers	Q-TBD17	0	0	0	462,522
Council Oversight of Utilities	Q-TBD18	0	0	600,000	725,000
Crime Survivor Services	Q-TBD19	0	0	0	268,495
Dues/Memberships	Q5199081	23,000	20,170	20,674	21,294
Election Expense	Q5117000	915,534	405,000	815,125	427,579
Elliott Bay Water Response Initiative	Q5214001	12,500	0	0	0
Endangered Species Act Project	Q5317001	146,792	0	0	0
Flexcar Program	Q-TBD02	0	32,000	0	0
Food Banks	Q-TBD15	0	0	500,000	0
Get Engaged: City Boards and Commissions	Q-TBD20	0	0	11,000	0
Health Care Reserve	Q-TBD03	0	0	201,024	303,480
Internal Investigations Auditor	Q5112001	0	0	40,000	41,200
Libraries for All Reserve	QD009001	0	222,000	181,086	2,825,979
Muckleshoot Tribe Payment	Q5769001	0	500,000	587,000	558,000
Pacific Science Center Lease Reserve	Q5753012	120,000	120,000	123,000	126,690
Parks New Facilities Reserve	Q-TBD14	0	0	0	400,000
Police Intelligence Audit	Q5211022	7,050	4,000	4,100	4,223
Police Review Panel	Q5112001	40,000	0	0	0
Puget Sound Air Pollution Control Agency	Q5317000	225,619	268,147	274,851	283,096
Puget Sound Regional Council	Q5199013	221,416	226,846	0	0
Reserve for Enhanced Health Services	Q-TBD07	0	550,000	0	0
Reserve for Human Services	Q-TBD08	0	563,038	0	0
Salary Adjustment Reserve	Q-TBD09	0	0	500,000	560,000
Sand Point Community Housing Association	Q-TBD10	0	190,000	0	0

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Sesquicentennial Commemoration	Q5732003	195,000	40,000	0	0
Sound Transit Local Contribution	Q5479002	0	2,000,000	0	0
Sound Transit Local Contribution - Sales Tax Offset	Q5476001	0	0	300,000	300,000
State Examiner	Q5142321	481,242	571,432	636,150	658,289
Trip Reduction Initiative	Q5434000	53,425	0	0	0
Voter Registration	Q5118000	517,298	600,898	615,920	634,398
<b>Total Appropriations</b>	<b>2QD00</b>	<b>3,478,317</b>	<b>6,413,371</b>	<b>8,000,470</b>	<b>12,348,190</b>

## Support to Operating Funds

The purpose of the Support to Operating Funds line of business is to appropriate General Subfund resources to support the operating costs of line departments that have their own operating fund. These appropriations appear as operating transfers to the funds they support.

<b>Program</b>	<b>Summit Code</b>	<b>2001 Actual</b>	<b>2002 Adopted</b>	<b>2003 Adopted</b>	<b>2004 Endorsed</b>
Construction and Land Use Fund	Q5971570	6,585,970	6,373,115	9,525,186	9,781,970
Engineering Services Fund	Q5975310	1,077,719	1,107,002	1,008,000	1,034,000
Executive Services Department Fund	Q5975030	25,246,855	0	0	0
Fleets & Facilities Fund	Q5975030	0	3,326,616	2,806,515	2,944,527
Housing Fund	Q5971660	532,353	556,909	0	0
Human Services Operating Fund	Q5971620	25,163,240	25,920,612	24,204,269	24,559,772
Information Technology Fund	Q5975041	3,978,516	4,501,077	3,295,551	3,232,392
Library Fund	Q5971041	33,612,716	33,657,532	31,902,808	33,822,730
Low-Income Housing Fund	Q5971640	841,000	750,000	0	0
Park and Recreation Fund	Q5971020	33,950,916	35,244,087	33,424,303	34,932,307
Police Relief and Pension Fund	Q5976040	15,293,572	14,062,173	14,852,113	15,871,780
Seattle Center Fund	Q5971141	7,969,625	8,172,202	8,935,537	8,672,395
Solid Waste Fund	Q5974501	1,185,636	1,181,094	1,369,003	1,415,561
Transportation Fund	Q5971031	37,697,415	38,801,185	39,915,108	41,182,716
<b>Total Appropriations</b>	<b>2QE00</b>	<b>193,135,533</b>	<b>173,653,604</b>	<b>171,238,393</b>	<b>177,450,150</b>
<b>Department Total</b>		<b>237,165,289</b>	<b>227,242,579</b>	<b>222,402,883</b>	<b>230,668,360</b>