

Finance General

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Department Overview

Finance General provides a mechanism for allocating General Fund resources to reserve and bond redemption funds, City department operating funds, and certain programs where the Council, Mayor, or City Budget Office needs additional oversight.

Budget Snapshot

Department Support	2016 Actuals	2017 Adopted	2018 Endorsed	2018 Adopted
General Fund Support	\$470,930,184	\$530,958,753	\$501,116,586	\$541,389,234
Total Operations	\$470,930,184	\$530,958,753	\$501,116,586	\$541,389,234
Total Appropriations	\$470,930,184	\$530,958,753	\$501,116,586	\$541,389,234
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 Personnel Director actions outside of the budget process may not be detailed here.*

Budget Overview

Finance General serves as a central repository to pay for ongoing City costs, 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. For additional information on department-specific items, please refer to the department budget book sections.

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Incremental Budget Changes

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	2018 Budget	FTE
Total 2018 Endorsed Budget	\$ 501,116,586	0.00
Baseline Changes		
Technical Adjustments	-\$ 494,089	0.00
Citywide Adjustments for Standard Cost Changes	\$ 536,834	0.00
Proposed Changes		
Create Reserve for Additional Domestic Violence Services	\$ 162,000	0.00
Create Reserve for Additional Services for Survivors of Sexual Abuse	\$ 500,000	0.00
Seattle Retirement Savings Plan Reserve	\$ 200,000	0.00
Restore Recurring Reserve for Workers' Compensation Total Disability Payments	\$ 500,000	0.00
Directly Fund Reserve Items in Human Services Department	-\$ 770,000	0.00
Directly Fund Reserve Item in the Office of Housing	-\$ 200,000	0.00
Update Reserve for Department of Justice and Police Accountability Changes	-\$ 1,402,362	0.00
Sweetened Beverage Tax Related Funding	\$ 4,357,156	0.00
Proposed Technical Changes		
Update Reserves for Recurring Expenses	\$ 2,979,448	0.00
Provide General Fund Support to Department Programs	\$ 15,840,775	0.00
Provide General Fund Support to Office of Labor Standards Fund	\$ 5,698,216	0.00
Council Changes		
Community Health Engagement Location	\$ 1,300,000	0.00
Homeless Youth/Young Adults Opportunity Center and Housing Project	\$ 500,000	0.00
Seattle Leadership, Intervention, and Change Steering Committee Recommendations	\$ 10,000	0.00
Increase Debt Service Payment for the General Fund	\$ 51,912	0.00
Council Program and Technical Adjustments	\$ 10,502,758	0.00
Total Incremental Changes	\$ 40,272,648	0.00
2018 Adopted Budget	\$ 541,389,234	0.00

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Descriptions of Incremental Budget Changes

Baseline Changes

Technical Adjustments - (\$494,089)

This adjustment removes appropriations included in error in the 2018 Endorsed Budget for 2017 one-time appropriations. Budget is also increased for reoccurring reserves for employee transit passes and debt service to align with expected costs in 2018.

Citywide Adjustments for Standard Cost Changes - \$536,834

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, health care, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

Proposed Changes

Create Reserve for Additional Domestic Violence Services - \$162,000

The adopted budget includes funding to increase City services that address domestic violence. This includes incremental funding to support the addition of four detectives in the Seattle Police Department. The 2018 Endorsed Budget included funding to continue net new officer hiring (37 FTE), this adjustment funds the increment between a Police Officer and a Police Detective. The four detectives will support the Domestic Violence Firearms Surrender program. The Domestic Violence Firearm Surrender Program is staffed in the Law Department by an assistant city prosecutor and senior paralegal. This funding will also add a Manager 1 position to supervise this staff and coordinate the City's response with King County, state and federal agencies. During Council deliberations, this funding was moved from Finance General to the Law Department. For additional details, please see Law's budget book section.

Create Reserve for Additional Services for Survivors of Sexual Abuse - \$500,000

This action reserved funding to provide services for adult and child survivors of sexual abuse as part of the City's gender-based violence portfolio. Services may include crisis intervention, information and referral services, general advocacy, medical advocacy, and legal advocacy. Priority for this funding will be to provide person-centered interventions in order to address and prevent long-term health and mental health issues. During Council deliberations, this funding was moved from Finance General to the Human Services Department (HSD). For additional details, please see the HSD budget section.

Seattle Retirement Savings Plan Reserve - \$200,000

This adjustment creates a reserve for policy work and initial implementation costs associated with a small business deferred compensation program in 2018.

Restore Recurring Reserve for Workers' Compensation Total Disability Payments - \$500,000

This item restores a recurring reserve for workers' compensation total disability payments. When an employee is found to be totally disabled from a work injury, the City pays the Washington Department of Labor and Industries a present value lump sum to a trust fund. Finance General is the payment entity for General Fund department

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claims and previously held a reserve for this type of expense per [Resolution 30535](#). However, lack of claims in prior years led to a reduction of the item in the 2016 Adopted Budget. An increase in the number of claims being processed has influenced the decision to restore the reserve to buffer the impact of large payments on General Fund departments. Expected payment amounts depend on a variety of factors, including size of family and age of total disability, making these infrequent payments substantial when they occur.

Directly Fund Reserve Items in Human Services Department - (\$770,000)

The 2018 Endorsed Budget included reserves for the following projects:

- Food Lifeline (\$475,000)
- North Seattle Human Services Summit (\$125,000)
- City Multi-Disciplinary Team (\$170,000)

This adjustment reduces these reserves from Finance General so that they may be directly appropriated in the Human Services Department (HSD) in 2018. Please see HSD budget pages for related appropriation changes.

Directly Fund Reserve Item in the Office of Housing - (\$200,000)

The 2018 Endorsed Budget included a reserve to pay for consultant work in the Office of Housing (OH) related to the placement of affordable housing on publicly owned land. The 2018 Adopted Budget eliminates the Finance General reserve and directly funds this work at an appropriately scaled level in OH. Please see the OH department pages for additional details related to this budget change.

Update Reserve for Department of Justice and Police Accountability Changes - (\$1,402,362)

This adjustment reduces reserves in Finance General that were set aside for expenditures related to police accountability and related legislation. The 2018 Adopted Budget fully funds the Office of the Inspector General (OIG) and adds additional resources to the Office of Police Accountability in Seattle Police Department (SPD). These items were previously budgeted in Finance General for 2018. Please see changes in the OIG and SPD sections of the budget book. Remaining funds in Finance General will be used for the continued payment of the Department of Justice Monitoring Team, in-car video storage needs, and potential payment of the OPA auditor and civilianization of OPA.

Sweetened Beverage Tax Related Funding - \$4,357,156

This adjustment increases Finance General appropriations for expenditures related to the Sweetened Beverage Tax. The adopted budget includes funding to:

- reimburse the Finance and Administrative Services (FAS) Operating Fund for 2017 expenditures related to the implementation of the Sweetened Beverage Tax (\$1,082,000);
- fund recommendations expected from the Sweetened Beverage Tax Community Advisory Board in 2018 (\$2,775,156); and
- fund job retraining for affected workers as required (\$500,000).

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Proposed Technical Changes

Update Reserves for Recurring Expenses - \$2,979,448

This item makes changes for updated cost projections and includes non-programmatic changes that represent the latest cost estimates for recurring expenses or different financing plans to fund ongoing services.

Provide General Fund Support to Department Programs - \$15,840,775

This adjustment provides the resources needed to support 2018 changes to department operations backed by the General Fund which were included in the Mayor's proposed budget. Please refer to department sections for specific program descriptions and changes.

Provide General Fund Support to Office of Labor Standards Fund - \$5,698,216

This adjustment provides General Fund resources to the Office of Labor Standards (OLS) Fund as required by [Ordinance 125273](#) for operation of the office. For additional details about OLS and its operations, please see the department section. In future years, adjustments to this amount will be reflected as part of the general technical change for all General Fund supported funds.

Council Changes

Community Health Engagement Location - \$1,300,000

The Council added \$1,300,000 to reserves for the creation of a Community Health Engagement Location in the City of Seattle. The facility will be funded and operated in conjunction with Public Health - Seattle & King County and will provide basic medical treatment, wraparound social services and case management, and other services.

Homeless Youth/Young Adults Opportunity Center and Housing Project - \$500,000

The Council created a reserve for the development of a homeless youth and/or young adults opportunity center and housing project on Capitol Hill. City funding could be used to cover costs that include, but are not limited to: pre-development work, such as environmental assessments; schematic design; and land acquisition costs.

Seattle Leadership, Intervention, and Change Steering Committee Recommendations - \$10,000

The Council added a reserve for implementation of recommendations of the Seattle Leadership, Intervention & Change (LINC) Steering Committee Summit and the Center for Children & Youth Justice (CCYJ). The summit will occur in the Spring of 2018 and Council anticipates the funds will be transferred to the Human Services Department (HSD) after HSD determines how it will implement recommendations from the summit.

Increase Debt Service Payment for the General Fund - \$51,912

This item increases the appropriation in Finance General for debt service payments as a result of Council changes.

Council Program and Technical Adjustments - \$10,502,758

The Council made General Fund changes to operating funds, including moving proposed reserves to operating departments, as part of its deliberations. More detail on the program changes can be found in the respective department sections.

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Expenditure Overview

Appropriations	Summit Code	2016 Actuals	2017 Adopted	2018 Endorsed	2018 Adopted
Appropriation to General Fund Subfunds and Special Funds Budget Control					
School Safety Traffic and Pedestrian Improvement Fund		0	850,000	800,000	0
Office of Labor Standards Fund		0	0	0	5,698,216
Judgment/Claims Subfund		620,824	416,819	361,855	1,761,855
Insurance		4,561,664	5,352,200	5,617,000	5,617,000
Information Technology Fund		8,781,020	19,785,295	21,003,276	20,666,319
General Bond Interest/Redemption Fund		10,408,900	16,997,478	18,874,364	17,750,434
Finance and Administrative Services Fund		29,614,281	28,141,267	29,301,550	36,169,459
Arts Account		7,992,924	9,314,128	9,004,368	10,389,485
Cumulative Reserve Subfund - Capital Projects Account		2,700,000	0	0	0
Cumulative Reserve Subfund - Revenue Stabilization Account		2,223,941	2,777,744	1,868,939	3,850,594
Emergency Subfund		5,807,276	1,697,861	1,521,358	1,542,358
Total	2QA00	72,710,830	85,332,792	88,352,710	103,445,720
Reserves Budget Control					
Recurring Reserve-Workers' Compensation Total Disability Claims		0	0	0	500,000
Seattle Indian Services Commission Debt Service Payment		438,968	442,000	445,000	454,000
Seattle Leadership, Intervention, and Change Summit		0	0	0	10,000
Seattle Opera		200,000	0	0	0
Seattle Retirement Savings Plan		0	0	0	200,000
Sexual Abuse Survivor Services		0	0	0	0
Suquamish Project		1,500,000	0	0	0
Sweetened Beverage Tax Related Job Retraining		0	0	0	500,000
University District Food Bank Building		250,000	0	0	0
Youth Opportunity Center and Housing Project		0	0	0	500,000
Recurring Reserve-Portable Art Rental and Maintenance		304,260	310,154	310,154	332,966
Recurring Reserve-Puget Sound Clean Air Agency		647,370	640,000	640,000	718,000

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Recurring Reserve-State Examiner	860,701	878,416	878,416	878,416
Recurring Reserve-Street Lighting	9,890,000	12,500,000	13,200,000	13,200,000
Recurring Reserve-Tax Refund Interest	127,505	775,000	775,000	775,000
Recurring Reserve-Transit Pass Subsidy	3,539,574	4,017,513	4,057,089	4,454,000
Recurring Reserve-Voter Registration and Pamphlet	1,302,291	1,500,000	1,500,000	1,500,000
Sweetened Beverage Tax Community Advisory Board Recommendations	0	0	0	2,775,156
Parking Garage Loan Repayment	11,168,987	0	0	0
Pearl Warren Building Rehabilitation	11,170	0	0	0
Police Accountability Reserve	24,964	0	0	0
Police Civilian Community Liaison Services	0	200,000	1,800,000	1,800,000
Police Domestic Violence Detectives	0	0	0	24,000
Recurring Reserve-Election Expense	1,063,905	900,000	1,600,000	1,599,765
Recurring Reserve-Family Leave Program	0	2,000,000	2,000,000	2,000,000
Recurring Reserve-Fire Hydrants	8,232,366	8,512,000	8,812,000	9,540,000
Recurring Reserve-Office of Professional Accountability Auditor	157,850	0	0	0
Recurring Reserve-Pacific Science Center Lease Reserve	120,000	120,000	120,000	120,000
Recurring Reserve-Police Intelligence Officer	0	15,000	15,000	0
Northgate Affordable Housing Strategic Plan	0	90,000	0	0
North Seattle Human Services Summit	0	125,000	125,000	0
Mercer Teardrop Sale Study	0	100,000	100,000	0
Lambert House	0	100,000	0	0
Impact Fee Evaluation	124,821	0	0	0
Immigrant and Refugee Leadership Program	75,000	0	0	0
Get Engaged: City Boards and Commissions	0	34,937	34,937	34,937
Food Lifeline	250,000	475,000	475,000	0
Fire Station 39 Housing Services	0	475,000	0	0
Equitable Development Initiative Projects	0	6,500,000	0	0
Emergency Homeless Program	2,265,000	0	0	0
Domestic Violence Firearms Surrender Staff	0	0	0	0

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Department of Justice Settlement Agreement/Police Accountability	1,296,789	3,156,531	3,355,762	1,968,400	
Community Health Engagement Location	0	0	0	1,300,000	
City Multi-Disciplinary Team (MDT) Reserve	0	170,000	170,000	0	
Building Code Impact Support	15,050	0	0	0	
Affordable Housing Planning on Publicly Owned Land	0	200,000	200,000	0	
Total	2QD00	43,866,570	44,236,551	40,613,358	45,184,640
Support to Operating Funds Budget Control					
Firefighters Pension Fund	17,163,500	18,787,000	19,481,248	18,840,000	
Housing Operating Fund	416,385	242,950	143,120	436,240	
Human Services Operating Fund	78,346,241	90,579,794	88,313,241	103,554,025	
Library Fund	51,990,217	52,321,519	53,516,033	53,912,040	
Low Income Housing Fund	0	29,000,000	0	32,500	
Neighborhood Matching Subfund	3,217,054	3,044,195	3,069,648	2,921,715	
Parks and Recreation Fund	100,368,274	103,265,523	106,794,463	107,162,960	
Police Relief and Pension Fund	21,330,843	21,313,000	21,770,367	21,771,140	
Seattle Center Fund	14,209,672	13,044,011	13,226,457	12,731,851	
Solid Waste Fund	6,600,131	8,465,612	8,565,669	7,521,607	
Transportation Fund	45,507,611	42,966,162	41,608,394	41,903,976	
Construction and Inspections Fund	6,624,487	7,037,833	6,484,400	6,970,696	
Department of Education Fund	7,046,367	10,353,441	8,193,132	13,879,174	
Drainage and Wastewater Fund	1,532,002	968,370	984,346	1,120,950	
Total	2QE00	354,352,784	401,389,410	372,150,518	392,758,874
Department Total		470,930,184	530,958,753	501,116,586	541,389,234
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 Personnel Director actions outside of the budget process may not be detailed here.*

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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.

Program Expenditures	2016 Actuals	2017 Adopted	2018 Endorsed	2018 Adopted
Arts Account	7,992,924	9,314,128	9,004,368	10,389,485
Cumulative Reserve Subfund - Capital Projects Account	2,700,000	0	0	0
Cumulative Reserve Subfund - Revenue Stabilization Account	2,223,941	2,777,744	1,868,939	3,850,594
Emergency Subfund	5,807,276	1,697,861	1,521,358	1,542,358
Finance and Administrative Services Fund	29,614,281	28,141,267	29,301,550	36,169,459
General Bond Interest/Redemption Fund	10,408,900	16,997,478	18,874,364	17,750,434
Information Technology Fund	8,781,020	19,785,295	21,003,276	20,666,319
Insurance	4,561,664	5,352,200	5,617,000	5,617,000
Judgment/Claims Subfund	620,824	416,819	361,855	1,761,855
Office of Labor Standards Fund	0	0	0	5,698,216
School Safety Traffic and Pedestrian Improvement Fund	0	850,000	800,000	0
Total	72,710,830	85,332,792	88,352,710	103,445,720

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Reserves Budget Control Level

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

Program Expenditures	2016 Actuals	2017 Adopted	2018 Endorsed	2018 Adopted
Affordable Housing Planning on Publicly Owned Land	0	200,000	200,000	0
Building Code Impact Support	15,050	0	0	0
City Multi-Disciplinary Team (MDT) Reserve	0	170,000	170,000	0
Community Health Engagement Location	0	0	0	1,300,000
Department of Justice Settlement Agreement/Police Accountability	1,296,789	3,156,531	3,355,762	1,968,400
Domestic Violence Firearms Surrender Staff	0	0	0	0
Emergency Homeless Program	2,265,000	0	0	0
Equitable Development Initiative Projects	0	6,500,000	0	0
Fire Station 39 Housing Services	0	475,000	0	0
Food Lifeline	250,000	475,000	475,000	0
Get Engaged: City Boards and Commissions	0	34,937	34,937	34,937
Immigrant and Refugee Leadership Program	75,000	0	0	0
Impact Fee Evaluation	124,821	0	0	0
Lambert House	0	100,000	0	0
Mercer Teardrop Sale Study	0	100,000	100,000	0
North Seattle Human Services Summit	0	125,000	125,000	0
Northgate Affordable Housing Strategic Plan	0	90,000	0	0
Parking Garage Loan Repayment	11,168,987	0	0	0
Pearl Warren Building Rehabilitation	11,170	0	0	0
Police Accountability Reserve	24,964	0	0	0
Police Civilian Community Liaison Services	0	200,000	1,800,000	1,800,000
Police Domestic Violence Detectives	0	0	0	24,000
Recurring Reserve-Election Expense	1,063,905	900,000	1,600,000	1,599,765
Recurring Reserve-Family Leave Program	0	2,000,000	2,000,000	2,000,000
Recurring Reserve-Fire Hydrants	8,232,366	8,512,000	8,812,000	9,540,000
Recurring Reserve-Office of Professional Accountability Auditor	157,850	0	0	0
Recurring Reserve-Pacific Science Center Lease Reserve	120,000	120,000	120,000	120,000
Recurring Reserve-Police Intelligence Officer	0	15,000	15,000	0
Recurring Reserve-Portable Art Rental and Maintenance	304,260	310,154	310,154	332,966
Recurring Reserve-Puget Sound Clean Air Agency	647,370	640,000	640,000	718,000

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Recurring Reserve-State Examiner	860,701	878,416	878,416	878,416
Recurring Reserve-Street Lighting	9,890,000	12,500,000	13,200,000	13,200,000
Recurring Reserve-Tax Refund Interest	127,505	775,000	775,000	775,000
Recurring Reserve-Transit Pass Subsidy	3,539,574	4,017,513	4,057,089	4,454,000
Recurring Reserve-Voter Registration and Pamphlet	1,302,291	1,500,000	1,500,000	1,500,000
Recurring Reserve-Workers' Compensation Total Disability Claims	0	0	0	500,000
Seattle Indian Services Commission Debt Service Payment	438,968	442,000	445,000	454,000
Seattle Leadership, Intervention, and Change Summit	0	0	0	10,000
Seattle Opera	200,000	0	0	0
Seattle Retirement Savings Plan	0	0	0	200,000
Sexual Abuse Survivor Services	0	0	0	0
Suquamish Project	1,500,000	0	0	0
Sweetened Beverage Tax Community Advisory Board Recommendations	0	0	0	2,775,156
Sweetened Beverage Tax Related Job Retraining	0	0	0	500,000
University District Food Bank Building	250,000	0	0	0
Youth Opportunity Center and Housing Project	0	0	0	500,000
Total	43,866,570	44,236,551	40,613,358	45,184,640

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Support to Operating Funds Budget Control Level

The purpose of the Support to Operating Funds Budget Control Level is to appropriate General Subfund resources to support the operating costs of line departments that have their own operating funds. These appropriations are implemented as operating transfers to the funds or subfunds they support.

Program Expenditures	2016 Actuals	2017 Adopted	2018 Endorsed	2018 Adopted
Construction and Inspections Fund	6,624,487	7,037,833	6,484,400	6,970,696
Department of Education Fund	7,046,367	10,353,441	8,193,132	13,879,174
Drainage and Wastewater Fund	1,532,002	968,370	984,346	1,120,950
Firefighters Pension Fund	17,163,500	18,787,000	19,481,248	18,840,000
Housing Operating Fund	416,385	242,950	143,120	436,240
Human Services Operating Fund	78,346,241	90,579,794	88,313,241	103,554,025
Library Fund	51,990,217	52,321,519	53,516,033	53,912,040
Low Income Housing Fund	0	29,000,000	0	32,500
Neighborhood Matching Subfund	3,217,054	3,044,195	3,069,648	2,921,715
Parks and Recreation Fund	100,368,274	103,265,523	106,794,463	107,162,960
Police Relief and Pension Fund	21,330,843	21,313,000	21,770,367	21,771,140
Seattle Center Fund	14,209,672	13,044,011	13,226,457	12,731,851
Solid Waste Fund	6,600,131	8,465,612	8,565,669	7,521,607
Transportation Fund	45,507,611	42,966,162	41,608,394	41,903,976
Total	354,352,784	401,389,410	372,150,518	392,758,874