

This reader's guide describes the structure of the 2004 Proposed Budget and outlines its contents. It is designed to help citizens, media, and City officials more easily understand and participate in budget deliberations. In an effort to focus on what is achieved through spending, the 2004 Proposed Budget includes funding levels and expected program outcomes, taking into consideration the current economic situation. This document identifies some of the most important or well established performance measures and describes them at the budget control level in departmental budgets.

A companion document, the 2004-2009 Capital Improvement Program (CIP), identifies proposed expenditures and fund sources associated with the development and rehabilitation of major City facilities, such as streets, parks, utilities, and buildings, over the coming six years. The CIP also shows the City's financial contribution to projects owned and operated by other jurisdictions or institutions. The CIP fulfills the budgeting and financing requirements of the Capital Facilities Element of Seattle's Comprehensive Plan by providing detailed information on the capacity impact of new and improved capital facilities.

Seattle budgets on a modified biennial basis. See the "Budget Process" section for details.

The 2004 Proposed Budget

This document is a detailed record of the spending plan proposed by the Mayor for 2004. It contains the following elements:

- Selected Financial Policies – a description of the policies that govern the City's approach to revenue estimation, debt management, expenditure projections, maintenance of fund balances, and other financial responsibilities;
- Budget Process – a description of the processes by which the 2004 Proposed Budget and 2004-2009 Capital Improvement Program were developed;
- Summary Tables – a set of tables that inventory and sum up expected revenues and proposed spending for 2004;
- Budget Overview – a narrative that spotlights the priorities reflected in the proposed budget and explains the most important elements of the detailed departmental budgets;
- General Subfund Revenue Overview – a narrative that explains where the City's General Subfund revenues, or those revenues available to support general government purposes, come from and the factors that affect the level of resources available to support City spending;
- Departmental Budgets – City department-level information that describes significant policy and program changes from the 2004 Endorsed Budget, the services provided, key performance measures, and the spending levels proposed to attain these results; and
- Appendices – the first appendix to the Proposed Budget contains a list of positions by department. The second appendix provides a summary of cost-allocation factors for internal City services. The third appendix contains an array of supporting documents that provide detailed numerical data and other information.

Reader's Guide

Departmental Budgets: A Closer Look

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

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

Each cluster comprises several departments that share a related functional focus, as shown on the organizational chart 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.

As indicated, the proposed budget appropriations are presented in this document by department, budget control level and program. The reader will also see references at the department level 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 by law must be spent on road-related transportation activities and projects, and are accounted for in two separate subfunds in the Transportation Fund. Other revenues without statutory restrictions, such as sales and 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.

Budget Presentations

Most department-level budget presentations lead off with information on how to contact the department, as well as a description of the basic functions and areas of responsibility of the department. There follows a narrative summary of the major policy and program changes affecting how the department plans to conduct its business in light of the proposed budget. When appropriate, subsequent sections present budget control level and program level purpose statements and program summaries detailing significant program changes from the 2004 Endorsed Budget to the 2004 Proposed Budget.

All department, budget control, and program level budget presentations include a table summarizing historical and adopted expenditures, as well as proposed appropriations for 2004. The actual historical expenditures are displayed for informational purposes only. In all cases, the adopted departmentwide budget totals are broken down by budget control levels.

Information on the number of staff positions to be funded under the proposed budget appears at each of the three levels of detail: department, budget control, and (for informational purposes only) 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). Changes are shown at the program level and are subsequently added to or subtracted from the number of positions active in the prior year to indicate the total number of employees to serve the department in the upcoming year.

Where relevant, departmental sections close with one or two additional pieces of information: a statement of actual or projected revenues for the years 2002 through 2004; and a statement of 2004 appropriations to support capital projects appearing in the 2004-2009 CIP. Explicit discussions of the operating and maintenance costs associated with new capital expenditures appear in the 2004-2009 Proposed Capital Improvement Program document.

Appendices

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

Organizational Chart

