

Finance General

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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	2012 Actuals	2013 Adopted	2014 Endorsed	2014 Adopted
General Fund Support	\$374,920,452	\$389,305,380	\$406,252,542	\$419,159,776
Total Operations	\$374,920,452	\$389,305,380	\$406,252,542	\$419,159,776
Total Appropriations	\$374,920,452	\$389,305,380	\$406,252,542	\$419,159,776
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.

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.

The 2014 Adopted Budget modifies existing programs to reflect different funding approaches, adds new programs to support outside organizations, and adjusts recurring appropriations with updated cost information.

Investments in Public Safety, Neighborhoods and Human Services

The 2014 Adopted Budget allocates funds to Finance General to serve several needs in the areas of public safety, neighborhoods and human services. For additional information in these items, please refer to the department-specific sections of the 2014 Adopted Budget materials.

Public Safety Investments - Finance General includes funds for the following public safety activities in 2014:

- Overhaul the Seattle Police Department's business intelligence systems and additional police overtime
- Enhance the Seattle Fire Department's Emergency Medical Services (EMS) program
- Replace the Office of Emergency Management's Emergency Notification Alert System

Neighborhood Investments - Finance General includes funds to support the following neighborhood investments:

- Duwamish River area quality of life enhancements through partnership with the City (via Seattle Public Utilities), King County, the Port of Seattle and community stakeholders
- Contingency funding for a public restroom facility in Pioneer Square
- Repairs to the Moore and Egyptian historic theaters (Office for Arts and Culture)
- Enhanced outreach and coordination with housing providers in diverse communities to promote decent and safe housing for all. The Department of Planning and Development will oversee this funding which will focus on issues around unreinforced masonry buildings and the City's Rental Registration Inspection Ordinance program.

Human Service Investments

- Backfill for potential state and federal funding reductions to human services programs such as long-term care case management for seniors or shower and restroom facilities for homeless individuals.

Strengthening Financial Management Capabilities

The 2014 Adopted Budget allocates funds to purchase a new budgeting system that will allow the City Budget Office and Legislative Department staff to more easily input, manage and access data for budget analysis, decision making and reporting. The existing budget systems are nearing the end of their useful life. Replacing the budget systems is the next step of a joint effort that began in 2013.

Supporting City Employees

The 2014 Adopted Budget establishes a \$1.4 million reserve to address gender pay inequities in the City workforce and other recommendations that may emerge from the Gender Equity Task Force. The City continues to promote equality and strives for just and equal treatment of all people, both in the provision of public services, as well as through City employment practices. Council modified this proposal by redirecting funds for a parental leave study. Refer to the Council Phase Changes section below.

Finance General

City Council Changes to Proposed Budget

The Council made several changes to the Proposed Budget for Finance General. Changes in General Fund support to departments that use Finance General as a pass-through are described in those departments' section of the 2014 Adopted Budget. Changes to Finance General reserves are described below in the Council Changes section.

In 2013, the City modified its employee transit pass subsidy program, providing expanded coverage from one zone to multiple zones, while saving the City money by only paying for trips taken.

Incremental Budget Changes

Finance General

	2014	
	Budget	FTE
Total 2014 Endorsed Budget	\$ 406,252,542	0.00
Baseline Changes		
Baseline Technical Adjustments	\$ 1,255,203	0.00
Proposed Changes		
Police Business Intelligence and Overtime Reserve	\$ 3,000,000	0.00
EMS Enhancements	\$ 1,000,000	0.00
Emergency Notification Alert System	\$ 345,000	0.00
Duwamish River Opportunity Fund	\$ 250,000	0.00
Pioneer Square Public Toilet	\$ 225,000	0.00
Interbay Housing Project	\$ 150,000	0.00
Human Services Funding Backfill	\$ 525,000	0.00
Historic Theater Improvement Support	\$ 155,000	0.00
Building and Housing Code Outreach	\$ 150,000	0.00
Budget System Implementation	\$ 500,000	0.00
Gender Wage Equity Reserve	\$ 1,500,000	0.00
Transit Pass Subsidy	-\$ 1,494,413	0.00
Pacific Place Garage General Fund Reduction	-\$ 2,031,760	0.00
Proposed Technical Changes		
Citywide Adjustments for Standard Cost Changes	\$ 5,997,501	0.00
Transfer budget to departments	-\$ 2,019,678	0.00
Updated Costs for Recurring Expenses	\$ 754,018	0.00
Council Changes		
Eliminate Reserve for Interbay Housing Project	-\$ 150,000	0.00

Finance General

Redirect Funding from Gender Wage Equity Reserve	-\$ 100,000	0.00
Homeless Families Assistance	\$ 450,000	0.00
Multi-Disciplinary Team Reserve	\$ 300,000	0.00
Neighborcare Health Meridian Center Support	\$ 250,000	0.00
Minimum Wage Study	\$ 100,000	0.00
Seattle Housing Authority History Project	\$ 20,000	0.00
Council Program and Technical Adjustments	\$ 1,776,363	0.00
Total Incremental Changes	\$ 12,907,234	0.00
2014 Adopted Budget	\$ 419,159,776	0.00

Descriptions of Incremental Budget Changes

Baseline Changes

Baseline Technical Adjustments - \$1,255,203

Baseline technical adjustments include updated cost estimates and budget corrections.

Proposed Changes

Police Business Intelligence and Overtime Reserve - \$3,000,000

This item reserves funding for the Seattle Police Department (SPD) to implement an enhanced information technology data collection and reporting system based the recommendations of the court-appointed Department of Justice Settlement Agreement monitor. In July 2013, the Seattle Police Department (SPD) hired a consultant to review existing SPD data systems, the Settlement Agreement and input from the monitor to recommend a data gathering and reporting information system. This 'Business Intelligence System' will enable SPD staff to access and interpret real time data from various resources at multiple levels of the department. The City will hold the funding in Finance General until it determines final costs of the new system. SPD may also use this reserve to address unexpected increases in overtime use that may be needed to meet evolving public safety needs.

EMS Enhancements - \$1,000,000

Despite a growing reliance on the General Fund to support the City's Emergency Medical Services (EMS) program, in recognition of a growing demand for basic and advanced life support services throughout the city, particularly the downtown and Northgate neighborhoods, the 2014 Adopted Budget establishes this reserve for the City to potentially use if it decides to add additional aid cars. The City will evaluate whether to add aid cars and how to deploy them in early 2014 based on workload drivers.

Emergency Notification Alert System - \$345,000

The 2014 Adopted Budget upgrades the City's current emergency notification and alert system. The service improvements will include:

Finance General

- Easier and more efficient management of contact data
- Reduced risk of the system failing while emergency alerts are being distributed to the public
- An additional method to contact and coordinate first responders during emergencies

Duwamish River Opportunity Fund - \$250,000

The Duwamish River Opportunity Fund will enhance existing programs and support new programs focused on addressing challenges faced by communities in the Duwamish River area. Supported programs may be run by the City or through partnership with other jurisdictions and community organizations. The community recently identified a broad set of challenges including environmental, economic and health issues that need to be addressed. This opportunity fund is one component of a broader City effort to improve the quality of life and restore the health of Duwamish River communities. The City partners with King County and the Port of Seattle in this effort. The specific process and criteria for the disbursement of these funds will be developed in early 2014.

Pioneer Square Public Toilet - \$225,000

The lack of a safe, accessible public restroom facility has long been a concern in Pioneer Square. The Pioneer Square community worked with the City to locate a public restroom in the area. This contingency funding is for procuring and installing a public toilet in Pioneer Square patterned after the "Portland Loo" model. The community chose a site that has been approved by Seattle Department of Transportation and the Pioneer Square Preservation Board. City departments will be responsible for purchasing, transporting, and installing the public restroom. This is contingency funding in the event that private funding for this project does not materialize.

Interbay Housing Project - \$150,000

The Council rejected this proposal. See the Council Changes section below. The Proposed Budget description follows.

This action provides funding for operations for the Interbay Housing Project, which is a project serving more than 100 residents. This development will provide integrated housing and services for homeless individuals with mentally ill and drug and alcohol addictions. The City anticipates this funding, in conjunction with other resources the Project has already secured from a variety of sources, will complete the funding requirements for this project.

Human Services Funding Backfill - \$525,000

The 2014 Adopted Budget reserves funding to backfill potential reductions in federal and state support for local critical human services programs. Specific backfill needs will be identified in 2014 and may include services such as long-term care case management for seniors or shower and restroom facilities for homeless individuals.

Historic Theater Improvement Support - \$155,000

The 2014 Adopted Budget supports historic theater improvements for the Egyptian and Moore theaters. These landmark theaters have significant maintenance and repair issues and this funding will help preserve the facilities and allow for continued public access in future years.

Building and Housing Code Outreach - \$150,000

The 2014 Adopted Budget funds enhanced outreach and coordination with diverse communities on two housing related City Code changes. The City is in the process of developing seismic retrofit requirements for unreinforced masonry (URM) buildings, and also created a Rental Registration Inspection Ordinance (RRIO) program. These actions are designed to help ensure decent and safe housing for all. The Department of Planning and

Finance General

Development (DPD) oversees these rules and will provide outreach to impacted landlords and communities. This funding allows DPD to fund enhanced and targeted outreach and other activities for diverse communities that may require more tailored and culturally-specific interactions. DPD will work with community partners to allocate these funds.

Budget System Implementation - \$500,000

The 2014 Adopted Budget increases the Budget System Replacement Reserve to \$700,000 in Finance General and separately allocates approximately \$500,000 of existing bond funds for this project in 2014. This project will require an additional \$300,000 in 2015. This is a joint project of the City Budget Office and the Legislative Department which began in 2013. More detail on this project can be found in the City Budget Office section.

Gender Wage Equity Reserve - \$1,500,000

The Council modified this item. See the Council Changes section below. The Proposed Budget description follows:

The 2014 Proposed Budget creates a reserve to fund recommendations that the Gender Equity In Pay Task Force will develop, including salary changes that may be necessary to ensure equal pay among City employees. Mayor McGinn convened the Gender Equity Task Force to assist the City in the area of gender equity in pay. See the Office of Civil Rights budget section for additional details on this issue.

Transit Pass Subsidy - (\$1,494,413)

The City modified transit pass program for City employees resulting in savings to the General Fund while providing an enhanced employee benefit. Under the old approach, the City paid for one-zone, unlimited trip passes. The City paid a fixed rate per pass regardless of how many trips were taken. Under the new approach, the City is only obligated to pay for trips that are actually taken. This provides an enhanced benefit because the pass will also cover two-zone trips and will save the City for not incurring costs for unused trips.

Pacific Place Garage General Fund Reduction - (\$2,031,760)

The Pacific Place Garage Fund is currently running a cash deficit. The 2013 Adopted and 2014 Endorsed budgets assumed the General Fund would provide funding to cover the operating shortfalls to keep the fund from creating a larger negative balance. In lieu of General Fund support, the 2014 Adopted Budget provides an increased loan to the Pacific Place Garage Fund. The loan will be repaid when the City sells the facility, pursuant to an option in the original financing agreement.

Proposed Technical Changes

Citywide Adjustments for Standard Cost Changes - \$5,997,501

Citywide technical adjustments reflect changes due to inflation, central cost allocations, retirement, healthcare, workers' compensation, and unemployment costs. These adjustments typically reflect updates to preliminary cost assumptions established in the 2014 Endorsed Budget.

Transfer budget to departments - (\$2,019,678)

This action moves existing budget held in Finance General to department budgets, including the Office of Economic Development, Community Police Commission, and the Seattle Police Department. Additional detail can be found in these department budget sections.

Finance General

Updated Costs for Recurring Expenses - \$754,018

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.

Council Changes

Eliminate Reserve for Interbay Housing Project - (\$150,000)

Council eliminated the proposed reserve designated to fund a portion of the operating costs for the Interbay Housing Project (IHIP). Given the timeline for IHIP to secure funding from multiple sources, City funds would not be used until 2015.

Redirect Funding from Gender Wage Equity Reserve - (\$100,000)

Council redirected \$100,000 from the proposed Gender Wage Equity Reserve to the Legislative Department budget to fund a study that reviews the City's existing leave benefits and develops options for a paid parental leave program.

Homeless Families Assistance - \$450,000

Council reserved funds to assist homeless families living on the streets as part of a collaborative effort to streamline the process to move homeless families into housing. Funding will be released for expenditure by the Human Services Department upon receipt of proposals to implement a regional program. The Council anticipates that the City's funding would assist over 100 homeless families and would leverage funding provided by the City's regional partners. The proviso to release this funding is described in the City Council Provisos section below.

Multi-Disciplinary Team Reserve - \$300,000

Council reserved funds to support the City-led multi-disciplinary team or the Law Enforcement Assisted Diversion Program to expand the geographic scope and the types of crimes currently addressed. The proviso to release this funding is described in the City Council Provisos section below.

Neighborcare Health Meridian Center Support - \$250,000

Council provided up to \$250,000 to support the development of the Neighborcare Health's Meridian Center for Health. The Meridian Center for Health will provide integrated medical, dental, behavioral, health and human services to residents of north Seattle and the surrounding area. King County owns the site, located on 105th and Meridian Avenue North, and Neighborcare Health is in the process of negotiating a 50 year lease with King County. Neighborcare plans a 41,500 square foot facility with ground breaking scheduled for July 2014 and occupancy in mid-2015. The proviso to release this funding is described in the City Council Provisos section below.

Minimum Wage Study - \$100,000

The Council added \$100,000 to support analysis of a potential Seattle-specific minimum wage at a level above the current state minimum. The Mayor and the Council will jointly conduct the analysis, working collaboratively with representatives from labor and business. The analysis should identify the number of low-wage workers in Seattle, the number of low-wage workers on public assistance in Seattle and the cost of that public assistance, the cost-of-living in Seattle for low-wage workers, and the major employers of low-wage workers in Seattle.

Finance General

Seattle Housing Authority History Project - \$20,000

The 2014 Adopted Budget provides up to \$20,000 to History Link to produce a detailed chronology and image database on the history of the Seattle Housing Authority (SHA). Other components of the project will include a traveling display, written materials and audio interviews. SHA's 75th Anniversary, which occurs in March 2014, coincides with the beginning of the redevelopment of Yesler Terrace, making this an ideal time to examine and chronicle this important agency. City funding will match other funds raised by SHA. The project is expected to cost \$40,000. The proviso to release this funding is described in the City Council Provisos section below.

Council Program and Technical Adjustments - \$1,776,363

City Council made cuts and redirected resources to provide General Fund funding for program adds in the departments of Finance and Administrative Services, the Office of Arts and Cultural Affairs, Office of Housing, Department of Planning and Development, Seattle Center, Seattle Transportation Department and Seattle Public Utilities. Council made adjustments to correct the workers compensation budgets in several departments. More detail on the program changes can be found in the respective department sections.

City Council Provisos

- *None of the money appropriated in the 2014 budget for the Finance General Reserve BCL may be spent for funding for a regional response to assist homeless families until the Chair of the Council's Housing, Human Services, Health and Culture Committee (or successor committee) files with the City Clerk his or her certification that the Human Services Department has provided a report that describes a program to assist homeless families that has been developed in cooperation with Seattle's regional partners.*
- *None of the money appropriated in the 2014 Budget for Finance General Reserves BCL may be spent for social services provided by the Center City's Multi-disciplinary Team or LEAD until authorized by future ordinance.*
- *None of the money appropriated in the 2014 budget for the Finance General Reserves BCL may be spent for the Neighborcare Health's Meridian Center for Health, until authorized by future ordinance. Council anticipates that such authority will not be granted until: 1) the City and Neighborcare Health execute a contract for public benefits, and 2) Neighborcare Health provides business, fundraising, development and operating plans. These plans should include final development and operating budgets showing how the new Meridian Center for Health's operating costs will be funded.*
- *None of the money appropriated in the 2014 budget for History Ink/History Link for the SHA 75th anniversary history project may be spent until the Council President files with the City Clerk his or her certification that the City Budget Office director has verified the amount of funding provided by the City of Seattle for this project will be matched dollar-for-dollar by the Seattle Housing Authority, up to a total City expenditure of \$20,000.*

Finance General

Expenditure Overview

Appropriations	Summit Code	2012 Actuals	2013 Adopted	2014 Endorsed	2014 Adopted
Appropriation to General Fund Subfunds and Special Funds Budget Control					
Arts Account		4,967,327	4,693,229	4,639,449	5,839,702
Cumulative Reserve Subfund - Capital Projects Account		500,000	500,000	500,000	400,000
Cumulative Reserve Subfund - Revenue Stabilization Account		9,715,000	4,058,000	4,226,000	4,292,950
Emergency Subfund		0	0	889,000	4,623,121
Finance and Administrative Services Fund		22,484,571	22,003,273	22,803,276	25,123,158
Garage Fund Loan Repayment		0	2,813,058	2,031,760	0
General Bond Interest/Redemption Fund		12,953,351	13,946,500	18,100,712	16,999,279
Housing Operating Fund		0	0	0	295,000
Information Technology Fund		4,149,718	4,609,011	4,977,292	3,974,939
Insurance		4,422,259	5,172,338	5,430,955	5,100,000
Judgment/Claims Subfund		1,191,062	632,690	755,901	755,901
Total	2QA00	60,383,288	58,428,099	64,354,345	67,404,050
Reserves Budget Control					
Budget System Reserve		0	200,000	200,000	700,000
Building Code Impact Support		0	0	0	150,000
City Multi-Disciplinary Team (MDT) Reserve		0	0	0	300,000
Department of Justice Settlement Agreement Public Safety Reserve		127,822	4,587,500	4,591,200	5,821,522
District Energy Feasibility Study		0	175,000	0	0
Duwamish Opportunity Fund Support		0	0	0	250,000
Emergency Notification Alert System		0	0	0	345,000
EMS Enhancements		0	0	0	1,000,000
Fire Station 39 Housing Services		0	0	950,000	950,000
Gender Wage Equity Reserve		0	0	0	1,400,000
Get Engaged: City Boards and Commissions		31,960	32,696	33,416	33,416
Homeless Families Assistance		0	0	0	450,000
Human Services Funding Backfill		0	0	0	525,000
Interbay Housing Project		0	0	0	0
License and Tax Portal Reserve		621,572	0	0	0
Meridian Health Center		0	0	0	250,000
Minimum Wage Study		0	0	0	100,000
Neighborhood Business District Capital		0	500,000	500,000	250,000

Finance General

Projects

Paid Sick Leave Reserve	50,000	150,000	150,000	0
Police Patrol Reserve	0	1,000,000	0	0
Public Toilet Project	0	0	0	225,000
Recurring Reserve for Portable Art Rental and Maintenance	97,806	275,536	283,802	283,802
Recurring Reserve-Election Expense	1,225,000	950,000	700,000	700,000
Recurring Reserve-Fire Hydrants	6,996,110	7,531,213	8,142,525	8,142,525
Recurring Reserve-Industrial Insurance Pensions Payout	153,208	2,000,000	2,000,000	2,000,000
Recurring Reserve-Office of Professional Accountability Auditor	135,031	153,090	160,745	160,745
Recurring Reserve-Pacific Science Center Lease Reserve	120,000	120,000	120,000	120,000
Recurring Reserve-Puget Sound Clean Air Agency	408,493	420,000	430,000	430,000
Recurring Reserve-Shooting Review Board Civilian	0	5,000	5,000	5,000
Recurring Reserve-State Examiner	660,264	750,000	768,750	768,750
Recurring Reserve-Street Lighting	11,334,712	12,363,223	11,486,259	9,686,259
Recurring Reserve-Transit Pass Subsidy	2,924,649	3,225,000	3,555,000	2,060,587
Recurring Reserve-Voter Registration	988,380	995,000	995,000	1,295,000
Retirement Benefit Study	134,497	0	0	0
Same-Sex Marriage Inequitable Tax Treatment Reserve	0	185,000	185,000	0
SDOT Efficiency Study	59,690	0	0	0
Seattle Arts and Culture Capital Award	12,000	0	0	0
Seattle Housing Authority History Project	0	0	0	20,000
Seattle Indian Services Commission	54,213	50,000	0	0
SODO Arena Proposal	0	1,000,000	0	0
Sound Transit - Sales Tax Offset	696,168	0	0	0
Tax Refund Interest Reserve	377,870	500,000	500,000	500,000
University of Washington Reserve	500,000	500,000	500,000	500,000
Wing Luke Museum	21,079	0	0	0
Yesler Terrace Project Support	0	150,000	0	0
Total	2QD00	27,730,523	37,818,258	36,256,696

Support to Operating Funds Budget Control

Drainage and Wastewater Fund	1,193,307	1,139,072	1,166,569	1,396,287
Firefighters Pension Fund	18,874,972	18,272,657	18,060,245	18,047,538
Housing Operating Fund-Supp to Op Fund	39,472	0	0	0
Human Services Operating Fund	54,317,473	59,176,360	61,833,747	66,562,139

Finance General

Library Fund		48,471,630	48,044,387	50,131,066	47,999,297
Low Income Housing Fund		46,462	0	0	0
Neighborhood Matching Subfund		2,779,022	2,891,284	2,966,138	3,529,677
Parks and Recreation Fund		80,553,584	85,229,626	90,654,698	88,977,317
Planning and Development Fund		9,659,111	9,651,050	9,831,256	10,626,500
Police Relief and Pension Fund		20,187,236	18,987,071	18,557,893	20,716,054
Seattle Center Fund		12,747,002	12,966,348	13,463,862	13,225,248
Transportation Fund		37,937,369	36,701,169	38,976,028	41,253,065
Total	2QE00	286,806,640	293,059,023	305,641,501	312,333,121
Department Total		374,920,452	389,305,380	406,252,542	419,159,776
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.*

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.

	2012	2013	2014	2014
Program Expenditures	Actuals	Adopted	Endorsed	Adopted
Arts Account	4,967,327	4,693,229	4,639,449	5,839,702
Cumulative Reserve Subfund - Capital Projects Account	500,000	500,000	500,000	400,000
Cumulative Reserve Subfund - Revenue Stabilization Account	9,715,000	4,058,000	4,226,000	4,292,950
Emergency Subfund	0	0	889,000	4,623,121
Finance and Administrative Services Fund	22,484,571	22,003,273	22,803,276	25,123,158
Garage Fund Loan Repayment	0	2,813,058	2,031,760	0
General Bond Interest/Redemption Fund	12,953,351	13,946,500	18,100,712	16,999,279
Housing Operating Fund	0	0	0	295,000
Information Technology Fund	4,149,718	4,609,011	4,977,292	3,974,939
Insurance	4,422,259	5,172,338	5,430,955	5,100,000
Judgment/Claims Subfund	1,191,062	632,690	755,901	755,901
Total	60,383,288	58,428,099	64,354,345	67,404,050

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.

Program Expenditures	2012	2013	2014	2014
	Actuals	Adopted	Endorsed	Adopted
Budget System Reserve	0	200,000	200,000	700,000
Building Code Impact Support	0	0	0	150,000
City Multi-Disciplinary Team (MDT) Reserve	0	0	0	300,000
Department of Justice Settlement Agreement Public Safety Reserve	127,822	4,587,500	4,591,200	5,821,522
District Energy Feasibility Study	0	175,000	0	0
Duwamish Opportunity Fund Support	0	0	0	250,000
Emergency Notification Alert System	0	0	0	345,000
EMS Enhancements	0	0	0	1,000,000
Fire Station 39 Housing Services	0	0	950,000	950,000
Gender Wage Equity Reserve	0	0	0	1,400,000
Get Engaged: City Boards and Commissions	31,960	32,696	33,416	33,416
Homeless Families Assistance	0	0	0	450,000
Human Services Funding Backfill	0	0	0	525,000
Interbay Housing Project	0	0	0	0
License and Tax Portal Reserve	621,572	0	0	0
Meridian Health Center	0	0	0	250,000
Minimum Wage Study	0	0	0	100,000
Neighborhood Business District Capital Projects	0	500,000	500,000	250,000
Paid Sick Leave Reserve	50,000	150,000	150,000	0
Police Patrol Reserve	0	1,000,000	0	0
Public Toilet Project	0	0	0	225,000
Recurring Reserve for Portable Art Rental and Maintenance	97,806	275,536	283,802	283,802
Recurring Reserve-Election Expense	1,225,000	950,000	700,000	700,000
Recurring Reserve-Fire Hydrants	6,996,110	7,531,213	8,142,525	8,142,525
Recurring Reserve-Industrial Insurance Pensions Payout	153,208	2,000,000	2,000,000	2,000,000
Recurring Reserve-Office of Professional Accountability Auditor	135,031	153,090	160,745	160,745
Recurring Reserve-Pacific Science	120,000	120,000	120,000	120,000

Finance General

Center Lease Reserve				
Recurring Reserve-Puget Sound Clean Air Agency	408,493	420,000	430,000	430,000
Recurring Reserve-Shooting Review Board Civilian	0	5,000	5,000	5,000
Recurring Reserve-State Examiner	660,264	750,000	768,750	768,750
Recurring Reserve-Street Lighting	11,334,712	12,363,223	11,486,259	9,686,259
Recurring Reserve-Transit Pass Subsidy	2,924,649	3,225,000	3,555,000	2,060,587
Recurring Reserve-Voter Registration	988,380	995,000	995,000	1,295,000
Retirement Benefit Study	134,497	0	0	0
Same-Sex Marriage Inequitable Tax Treatment Reserve	0	185,000	185,000	0
SDOT Efficiency Study	59,690	0	0	0
Seattle Arts and Culture Capital Award	12,000	0	0	0
Seattle Housing Authority History Project	0	0	0	20,000
Seattle Indian Services Commission	54,213	50,000	0	0
SODO Arena Proposal	0	1,000,000	0	0
Sound Transit - Sales Tax Offset	696,168	0	0	0
Tax Refund Interest Reserve	377,870	500,000	500,000	500,000
University of Washington Reserve	500,000	500,000	500,000	500,000
Wing Luke Museum	21,079	0	0	0
Yesler Terrace Project Support	0	150,000	0	0
Total	27,730,523	37,818,258	36,256,696	39,422,605

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.

Program Expenditures	2012 Actuals	2013 Adopted	2014 Endorsed	2014 Adopted
Drainage and Wastewater Fund	1,193,307	1,139,072	1,166,569	1,396,287
Firefighters Pension Fund	18,874,972	18,272,657	18,060,245	18,047,538
Housing Operating Fund-Supp to Op Fund	39,472	0	0	0
Human Services Operating Fund	54,317,473	59,176,360	61,833,747	66,562,139
Library Fund	48,471,630	48,044,387	50,131,066	47,999,297
Low Income Housing Fund	46,462	0	0	0
Neighborhood Matching Subfund	2,779,022	2,891,284	2,966,138	3,529,677
Parks and Recreation Fund	80,553,584	85,229,626	90,654,698	88,977,317
Planning and Development Fund	9,659,111	9,651,050	9,831,256	10,626,500
Police Relief and Pension Fund	20,187,236	18,987,071	18,557,893	20,716,054
Seattle Center Fund	12,747,002	12,966,348	13,463,862	13,225,248
Transportation Fund	37,937,369	36,701,169	38,976,028	41,253,065
Total	286,806,640	293,059,023	305,641,501	312,333,121