

2018 Budget Exceptions Ordinance Summary Detail Table

Item	Title/Description	Amount/FTE
	Section 1 – Appropriation Increases	
1.1	Increase 2018 Appropriation by \$12,135,924 in the General Government Facilities Budget Control Level (Finance & Administrative Services, Finance and Administrative Services Fund (50300))	\$12,135,924
	This item provides a retroactive appropriation increase for the Department of Finance and Administrative Services (FAS) to cover higher than originally budgeted project work in the Historic Customer Requested Tenant Improvement program (MC-FA-CREQTIMP). Due to an increase in planning and construction work from other departments more budget appropriation was needed than originally appropriated. Examples of projects include Seattle City Light's Cedar Falls Watershed Maintenance Facility (\$2,196,317), renovations to Seattle Public Utilities' Drainage and Wastewater building (\$1,850,223), and Arts Department tenant improvement in King St (\$2,299,418). These projects are backed by revenue from other departments. Due to a technical error, this appropriation increase was inadvertently excluded from the 2018 fourth quarter supplemental ordinance.	
1.2	Increase 2018 Appropriation by \$94,897 in the Unemployment Services Budget Control Level of the Unemployment Insurance Fund (Seattle Department of Human Resources, Unemployment Insurance Fund (10111))	\$94,897
	This item provides a retroactive appropriation increase of \$94,897 in the Unemployment Insurance Fund to cover increased unemployment insurance claims in 2018. These claims were mostly due to higher than expected departures of Summit Re-Implementation Staff. There are sufficient resources to cover this over-expenditure using fund balance.	
1.3	Appropriation Request – Reimb CWF (MC-TR-R043) (Seattle Department of Transportation, Transportation Fund (13000))	\$1,061,460
	This item provides a retroactive appropriation increase in the amount of \$1,061,460 of the 13000 Transportation fund (Reimbursable – OTR00090) in the Reimbursable Central Waterfront project (MC-TR-R043) in the Bridges and Structures BSL (BC-TR-17001). Construction for Park's Pier 62/63 reconstruction project was able to move ahead more quickly than originally anticipated but was still within the budget set in the Parks Department CIP. Design and construction work for City Light also exceeded anticipated spending levels but was also within the overall budget set for that work in SCL's CIP. This item has no negative impact on the Subfund's fund balance because all of these expenditures are reimbursable and have been reimbursed by the Parks department. SDOT is requesting an additional \$1,061,460 of reimbursable appropriation for 2018 to clear the 2018 BSL exception for the Bridges and Structures BSL (17001). SDOT will work more closely with the Parks department to make sure that our spending plans line up and accelerated spending is accounted for sooner.	
1.4	SLU Streetcar Budget Correction (Seattle Department of Transportation, Transportation Fund (13000))	\$1,887
	This item provides a retroactive increase in the amount of \$1,887 within the Transportation Fund (13000) for the South Lake Union Streetcar Operations BSL (BO-TR-12001). This is intended to correct a technical issue whereby costs were not correctly distributed to the budget located in Streetcar Fund 10800. This appropriation transfer is backed by corresponding revenue also collected erroneously into the Transportation Fund. SDOT has corrected this processing error to prevent a reoccurrence of this issue.	

Item	Title/Description	Amount/FTE
1.5	Increase 2018 Appropriation by \$198,875 in the General Fund Special Fund Projects Budget Control Level of the Seattle Police Department (Seattle Police Department, General Fund (00100))	\$198,875
	<p>This item provides a retroactive appropriation increase of \$198,875 in the General Fund’s Special Fund Project BSL of the Seattle Police Department to cover expenditures incurred in 2018. Expenditures in the amount of \$96,207 were improperly coded to the General Fund and will be reimbursed in 2019. Additionally, \$102,669 in General Fund expenditures were miscoded to a project rolling up to the Special Fund Project BSL. There is sufficient expenditure authority in other BCLs to cover these expenditures, but this exception was not recognized in time due to PeopleSoft 9.2 complexities.</p>	
	Section 2 – Appropriation Transfers Within the Same Fund	
2.1	Transfer \$103,380 in 2018 appropriations from the Promoting Healthy Aging BSL to the Supporting Affordability and Livability BSL in the Human Services Fund (Human Services Department; Human Services Fund (16200)/Human Services Department; Human Services Fund (16200))	\$103,380
	<p>This item transfers \$103,380 from BO-HS-H6000 Promoting Healthy Aging BSL to BO-HS-H1000 Supporting Affordability and Livability BSL within the Human Services fund (16200) to cover expenses incurred in the delivery of nutrition programs. Grant revenue was received in the Human Services fund to cover these costs, but the necessary appropriation authority was not transferred into the Supporting Affordability and Livability BSL. The department will closely monitor these grant expenditures in the future to ensure they are in line with the budget appropriation.</p>	
2.2	Transfer Appropriation from Leadership & Administration BCL to Homeownership & Sustainability BCL (Executive (Office of Housing); Office of Housing Fund (16600)/ Executive (Office of Housing); Office of Housing Fund (16600))	\$609,868
	<p>This item transfers appropriation authority of \$609,868 from Leadership & Administration Budget Control Level (BCL) to the Homeownership & Sustainability BCL in the Office of Housing (OH) Fund to cover expenditures incurred in 2018. Overall, the 2018 OH total operating costs are under budget. With the transition to PeopleSoft 9.2, OH’s operating budget was complicated by a split from one Budget Summary Level (BSL) to three. In addition, OH’s budgeted central costs in the Leadership and Administration BSL, but PeopleSoft automatically allocated some central costs to specific programs, so the Leadership and Administration operating BSL was significantly under budget, and the Homeownership and Sustainability operating BSL over budget in 2018.</p>	
2.3	WF - Tax Liability Transfer (Seattle Public Utilities; Water Fund (43000)/Seattle Public Utilities; Water Fund (43000))	\$865,000
	<p>This item transfers \$865,000 from BO-SU-N200B Utility Service and Operations – Water Fund to BO-SU-N000B General Expense – Water Fund. The budget transfer is necessary to cover the tax liability portion of an unanticipated settlement due to damage to the Western Avenue water main that was incurred at the end of the year. Excess budget is available due to underspend activity in the General Expense – Water Fund BCL.</p>	

Item	Title/Description	Amount/FTE
2.4	Budget correction between the 2018 LTGO taxable and non-taxable bond funds (Debt Service; 2018 Multipurpose LTGO Bond Fund (36500)/Debt Service; 2018 Taxable LTGO Bond Fund (36510))	\$289,432
	<p>This item transfer appropriation authority of \$289,432 between the 2018 LTGO non-taxable bond fund and the 2018 LTGO Taxable Bond Fund. This properly aligns the budget to where the issuance costs were incurred. During the original budget all bond related appropriations were budgeted out of the 2018 LTGO non-taxable fund. During 2018, a new taxable bond fund was created to correctly deposit taxable bond proceeds and to track taxable bond expenditures. Appropriation authority for issuance costs were missed during the process of getting appropriation authority properly aligned.</p>	
Section 3 – Capital Appropriation Increases		
3.1	Summit Re-Implementation - Department Work (Finance & Administrative Services, 2018 Multipurpose LTGO Bond Fund (36500))	\$324,864
	<p>This item retroactively increases appropriation authority by \$324,864 in the Information Technology BCL in the Department of Finance and Administrative Services (FAS). This increase is necessary to cover additional IT costs charged to the Summit Re-Implementation project that were not factored into the original FAS project budget even though 2018 bonds were issued to cover this amount. This was a technical oversight and sufficient resources exist in the bond fund to cover these costs.</p>	
Section 4 – Complex Capital Transfers		
4.1	Transfer Request between Funds for Mobility Capital and Major Projects BSL's - (Seattle Department of Transportation; 2016 Multipurpose LTGO Bond Fund (36300)/Seattle Department of Transportation; 2017 Multipurpose LTGO Bond Fund (36400))	\$0
	<p>This item retroactively transfers appropriation authority in the amount of \$1,000,000 between the Mobility Capital and Major Projects BCL and 2016 and 2017 Multipurpose Bond Funds. This was a technical transfer and was necessary to properly align bond fund spending to bond appropriations. There was no overall budget impact to any of the projects involved. To accomplish this transfer, funding source appropriations from three separate projects, Alaskan Way Viaduct Replacement project (MC-TR-C066), Alaskan Way Main Corridor project (MC-TR-C072) and South Lander Grade Separation project (MC-TR-C028) were transferred between each other but with no overall impact to any of the individual projects budget. This transfer helps balance SDOT's overall bond expenditure in 2018 and is a part of a year end bond correction plan created by FAS, CWA, and CBO.</p>	

Item	Title/Description	Amount/FTE
4.2	Transfer Request – King Street Station Tenant Improvements (MC-TR-C049) to Alaskan Way Main Corridor (MC-TR-C072) (Seattle Department of Transportation; 2018 Taxable Bond Fund (36510)/Seattle Department of Transportation; 2018 Multipurpose LTGO Bond Fund (36500))	\$0
	This item retroactively transfers appropriation authority in the amount of \$508,531 of fund 36510 – 2018 Taxable Bond Fund from the King Street Station Tenant Improvements project (MC-TR-C049) in the Mobility Capital BSL (BC-TR-19003) to the Alaskan Way Main Corridor project (MC-TR-C072) in the Major Projects BSL (BC-TR-19002). This transfer is being offset by a transfer of \$508,531 of 36500 - 2018 LTGO Bond fund from the Alaskan Way Main Corridor project to the King Street Station Tenant Improvements Project. This transfer helps balance SDOT's overall bond expenditure in 2018 and is a part of the year end bond correction plan created by FAS, CWA, and CBO.	
4.3	Transfer Request – Taxable/Non-Taxable Bond Funds (Seattle Department of Transportation, 2017 Multipurpose LTGO Bond Fund (36400) / 2017 Taxable Bond Fund (36410))	\$0
	This item provides a retroactive appropriation transfer in the amount of \$2,085,976 between the Mobility Capital 2017 LTGO Multipurpose Bond Fund and the 2017 Taxable Bond Fund BCL's This is a technical transfer that was the result of 2017 taxable bonds being issued instead of 2017 non-taxable bonds. To correct for the change of bond issuance, SDOT is transferring authority from the 2017 LTGO Non-Taxable bond fund and requesting appropriation of the 2017 Taxable bond fund. This transfer between the 2017 Nontaxable bonds appropriation and the 2017 taxable bond appropriation will allow South Lander Grade Separation to spend the appropriate bonds that were issued. SDOT is transferring these funds as part of the year end bond correction plan created by FAS, CWA, and CBO. SDOT will work closely with FAS to make sure that the appropriate bonds are issued prior to expenditure.	