

SUMMARY and FISCAL NOTE*

Department:	Dept. Contact/Phone:	CBO Contact/Phone:
Finance and Administrative Services	Gregg Johanson/684-5978	Jennifer Breeze/256-5972

1. BILL SUMMARY

Legislation Title:

AN ORDINANCE relating to City funds; closing certain funds, subfunds, and accounts; authorizing the Department of Finance and Administrative Services to take action pursuant to those closures; authorizing the transfer of all unexpended and unencumbered balances and other assets and liabilities of those funds, subfunds, and accounts; and abandoning appropriation authority from those funds, subfunds, and accounts.

Summary and background of the Legislation:

Periodically, the Department of Finance and Administrative Services submits an ordinance to close Funds in the City Treasury that are no longer needed for the City’s business and to abandon all associated unexpended appropriation authority.

This ordinance closes funds that have become obsolete since January 1, 2018, as follows:

Fund/Subfund to be Closed	Transfer Destination Fund	Fund Balance (06/30/2021)
South Lake Union Property Proceeds Subaccount (00167)	Not applicable	\$0
Gasworks Park Contamination Remediation Trust Fund (10220) of the Park and Recreation Fund (10200)	Not applicable	\$0
Seattle Center KeyArena Fund (11420)	Not applicable	\$0
Mrs. Betty Wile Levy Medical Aid Unit Memorial Account (15180) in the General Donations and Gift Trust Fund	General Fund (00100)	\$8
2004 Families and Education Subfund (17856)	Not applicable	\$0
KeyArena Defeasance Account (20131) of the Bond Interest and Redemption Fund	Not applicable	\$0
McCaw Hall Defeasance Account (20135) of the Bond Interest and Redemption Fund	Not applicable	\$0
Pike Place Market Loan Repayment Account (20139) of the Bond Interest and Redemption Fund	General Fund (00100)	\$35,458
Local Improvement District No. 6748 Fund (25140)	Local Improvement Guaranty Fund (29500)	\$9,080
Emergency Communications Fund (32620)	Not applicable	\$0
1999 Parks and Community Center Fund (33800)	Not applicable	\$0
Non-Bonds Subfund (34410) of the Public Safety Information Technology Fund (34400)	Not applicable	\$0
2007 Multipurpose LTGO Bond Fund (35100)	Not applicable	\$0
2008 Multipurpose LTGO Bond Fund (35200)	LTGO Bond Interest and Redemption Fund (20130)	\$37,838

Fund/Subfund to be Closed	Transfer Destination Fund	Fund Balance (06/30/2021)
2009 Multipurpose LTGO Bond Fund (35300)	LTGO Bond Interest and Redemption Fund (20130)	\$14
2010 Multipurpose LTGO Bond Fund (35400)	LTGO Bond Interest and Redemption Fund (20130)	\$73,912
Downtown Parking Garage Fund (46010)	Not applicable	\$0
Fiber Leasing Fund (47010)	Not applicable	\$0

This ordinance also closes Funds that were reorganized effective January 1, 2018 for the implementation of PeopleSoft 9.2, through Ordinance 125492, and for which any residual fund balance was transferred to the destination fund on January 1, 2018:

Fund/Subfund to be Closed	Transfer Destination Fund
Special Employment Subfund (00515) of the General Fund (00100)	General Fund (00100)
Cable Television Subfund (00160) of the General Fund (00100)	Cable Television Franchise Fund (10101)
Neighborhood Matching Subfund (00165) of the General Fund (00100)	General Fund (00100)
Street Vacation Compensation Fund (00169)	Transportation Fund (13000)
Bluefield Habitat Maintenance Subaccount (00178)	General Fund (00100)
Development Rights Subfund (00179) of the General Fund (00100)	General Fund (00100)
Education Fund (14100)	General Fund (00100)
South Lake Union Subfund (16415) of the Low-Income Housing Fund	Housing Program Support Fund (16440)
Growth-Related Housing Account (16450) of the Low-Income Housing Fund	Housing Program Support Fund (16440)
Weatherization Account (16460) of the Low-Income Housing Fund	Housing Program Support Fund (16440)
REACH General Subfund (16470) of the Low-Income Housing Fund	Housing Program Support Fund (16440)
Housing Preservation Fund (16480) of the Low-Income Housing Fund	Housing Program Support Fund (16440)
HOME Program Subfund (16490) of the Low-Income Housing Fund	Housing Program Support Fund (16440)
Housing and Community Development Revenue Sharing Fund (17810)	Human Services Fund (16200)
Parks Capital Fund (33140)	Parks and Recreation Fund (10200)
Park District Loan Capital Subfund (33141) of the Parks Capital Fund (33140)	Parks and Recreation Fund (10200)
Help the Animals Account (63601) in the General Donations and Gift Trust Fund	Animal Shelter Donation Fund (15260)
Pet Population Control Fund (63603) in the General Donations and Gift Trust Fund	Animal Shelter Donation Fund (15260)
Seattle Animal Shelter Expansion Subfund (63504) in the General Donations and Gift Trust Fund	Animal Shelter Donation Fund (15260)

Fund and Subfund Histories:

Ordinance 112556 established the Special Employment Fund (00515) in 1985 for the purpose of paying salaries and associated benefits to employees of the City's temporary employment service, intern, and work study programs. Fund 00515 was subsequently re-designated as the Special Employment Subfund of the General Fund (00100) in 1995 through Ordinance 117977. All fund balance, assets, and liabilities in the Special Employment Subfund of the General Fund were transferred to a new Special Employment Account in the General Fund through Ordinance 125492, effective January 1, 2018 as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 118196 created the Cable Television Franchise Subfund (00160) of the General Fund (00100) in 1996 to account for cable television franchise fee revenue. All fund balance, assets, and liabilities in the Cable Television Franchise Subfund were transferred to a new Cable Television Franchise Fund (10101) created through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 115345 created the Neighborhood Matching Fund (00165) in 1990 to account for neighborhood planning and assistance purposes. The Fund was subsequently re-designated as the Neighborhood Matching Subfund of the General Fund (00100) in 1995 through Ordinance 117977. All fund balance, assets, and liabilities in the Neighborhood Matching Subfund were transferred to a new Neighborhood Matching Program in the General Fund through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 120411 created the South Lake Union Property Proceeds Subaccount (00167) within the Cumulative Reserve Subfund of the General Fund in 2001, to account for revenues from sales of surplus City property located adjacent to South Lake Union. All fund balance, assets, and liabilities in the South Lake Union Property Proceeds Subaccount were transferred to the General Fund (00100) on January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 120607 created the Street Vacation Compensation Fund (00169) as a subfund of the General Fund (00100) in 2001, to account for revenues received by the City for streets vacated pursuant to SMC 15.62.090 for the purpose of acquisition, improvement, and development of public open space or for transportation capital projects. All fund balance, assets, and liabilities in the Street Vacation Compensation Fund were transferred to a new Street Vacation Account in the Transportation Fund (13000) through Ordinance 125492, effective January 1, 2018.

Ordinance 123772 created the Bluefield Habitat Maintenance Subaccount (00178) within the Cumulative Reserve Subfund of the General Fund in 2011, to account for contributions from Bluefield Holdings funding the City's maintenance of the habitats created by Bluefield Holdings on certain City-owned properties. All fund balance, assets, and liabilities in the Bluefield Habitat Maintenance Subaccount were transferred to a new Bluefield Habitat

Maintenance Account in the General Fund through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 117342 created the Development Rights Fund (00179) in 1994 to account for the purchase, transfer, or development rights other than those associated with low-income housing. Fund 00179 was subsequently re-designated as the Development Rights Subfund of the General Fund (00100) in 1995 through Ordinance 117977. All fund balance, assets, and liabilities in the Development Rights Subfund were transferred to a new Development Rights Account in the General Fund through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 120115 created the Gasworks Park Contamination Remediation Trust Fund (10220) in 2000 as a subfund of the Park and Recreation Fund (10200), to pay for compliance monitoring and operation and maintenance of the soil cover and soil vapor extraction system. The projects funded through the Gasworks Park Contamination Remediation Fund have been completed, and the residual fund balance, assets, and liabilities were transferred to the Park and Recreation Fund on January 1, 2018.

Ordinance 117139 authorized the creation of the Coliseum Redevelopment Subfund (11420) in 1994. Subfund 11420 was subsequently renamed the Seattle Center KeyArena Subfund. The Seattle Center KeyArena Fund was created through Ordinance 125492, and the fund balance, assets, and liabilities of the Seattle Center KeyArena Subfund were transferred into the new Fund. Ordinance 125724 provided for the fund balance, assets, and liabilities of the Seattle Center KeyArena Fund to be transferred to the Seattle Center Fund (11410), effective January 1, 2019.

Ordinance 124650 created the Education Fund (14100) effective January 1, 2015, to account for the expenditures of the Department of Education and Early Learning. All fund balance, assets, and liabilities in the Education Fund were transferred to the General Fund (00100), the Education – Support Services Fund (17857), and the Preschool Services Fund (17861), according to the City’s commitment of these funds by ordinance, through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 108395 created the Mrs. Betty Wile Levy Medical Aid Unit Memorial Account (15180) in the General Donations and Gift Trust Fund in 1979, to accept donations in memory of Mrs. Betty Wile Levy for the purpose of maintaining and operating an Emergency Medical Service Unit. The projects funded through the Mrs. Betty Wile Levy Medical Aid Unit Memorial Account have been completed, although unexpended and unencumbered fund balance and other assets remain in the Fund. The remaining assets will be transferred to the General Fund (00100).

Ordinance 120944 created the South Lake Union Subfund (16415) within the Low-Income Housing Fund in 2002, to account for loans to support the development of low-income housing associated with the South Lake Union neighborhood. All fund balance, assets, and liabilities in the South Lake Union Subfund were transferred to the new South Lake Union

Mitigation Account in the Housing Program Support Fund (16440) through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 113834 created the Growth-Related Housing Account (16450) within the Low-Income Housing Fund in 1988, to account for the rehabilitation, acquisition, or preservation of low-income housing stock. All fund balance, assets, and liabilities in the Growth-Related Housing Account were transferred to the Housing Program Support Fund (16440) through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 115647 created the Weatherization Program Account (16460) within the Low-Income Housing Fund in 1991, to account for grant revenues for weatherization programs. All fund balance, assets, and liabilities in the Weatherization Program Account were transferred to the Housing Program Support Fund (16440) through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 117472 created the REACH General Subfund (16470) within the Low-Income Housing Fund in 1994, to account for general fund revenues associated with single-family home rehabilitation. All fund balance, assets, and liabilities in the REACH General Subfund were transferred to the new REACH Account in the Housing Program Support Fund (16440) through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 119785 created the Housing Preservation Fund (16480) as a subfund of the Low-Income Housing Fund in 1999, to account for loans to the owners or developers of publicly or privately owned housing for persons of low income, or to entities providing financing to projects that include low income housing. All projects funded through the Housing Preservation Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund.

Ordinance 116292 provided the authority for creation of the HOME Program Subfund (16490) within the Low-Income Housing Fund in 1992, to account for federal HOME grant proceeds and program income. All fund balance, assets, and liabilities in the HOME Program Subfund were transferred to the new HOME Account in the Housing Program Support Fund (16440) through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 104195 created the Housing and Community Development Revenue Sharing Fund (17810) in 1975, to account for the use of grant proceeds through the federal Housing and Community Development Act of 1974. Fund 17810 was administratively renamed the Community Development Block Grant Main Fund. All fund balance, assets, and liabilities in the Community Development Block Grant Main Fund were transferred to the Human Services Fund (16200) through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 121529 created the 2004 Families and Education Subfund (17856) within the Educational and Developmental Services Fund in 2004, to account for the provision of City services to Seattle School District public school students, Seattle youth, and their families with educational and developmental services. All projects funded through the 2004 Families and Education Subfund have been completed, leaving no unexpended and unencumbered fund balance, other assets or liabilities remaining in the Subfund.

Ordinance 120864 created the KeyArena Defeasance Account (20131) in the Bond Interest and Redemption Fund in 2002, to account for the defeasance of certain outstanding 1994 taxable LTGO bonds. All projects funded through the KeyArena Defeasance Account have been completed, leaving no unexpended and unencumbered fund balance, assets, or liabilities remaining in the Account.

Ordinance 122294 created the McCaw Hall Defeasance Account (20135) in the Bond Interest and Redemption Fund in 2006, to account for the defeasance of certain outstanding 2003 LTGO bonds. All projects funded through the McCaw Hall Defeasance Account have been completed, leaving no unexpended and unencumbered fund balance, assets, or liabilities remaining in the Account.

Ordinance 122848 created the Pike Place Market Repayment Account (20139) in the Bond Interest and Redemption Fund in 2009, to account for refunding bonds of the Pike Place Market Preservation and Development Authority. The projects funded through the Pike Place Market Repayment Account have been completed, although unexpended and unencumbered fund balance and other assets remain in the Fund. The remaining assets will be transferred to the General Fund (00100).

Ordinance 118795 created the Local Improvement District No. 6748 Fund (25140) in 1997, to account for a retaining wall improvement project on Portage Bay Place East. The projects funded through the Local Improvement District No. 6748 Fund have been completed, although unexpended and unencumbered fund balance and other assets remain in the Fund. The remaining assets will be transferred to the Local Improvement Guaranty Fund (25900).

Ordinance 116797 created the Emergency Communications Fund (32620) was created in 1993, to account for proceeds from the King County Emergency Communications Levy and the funding of a new emergency communications system. All projects funded through the Emergency Communications Fund have been completed, and the residual fund balance, assets, and liabilities were transferred to the General Fund (00100) on January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 124634 created the Parks Capital Fund (33140) in 2014, to separately account for the capital expenditures funded by the Seattle Park District and other sources. All fund balance, assets, and liabilities in the Parks Capital Fund were transferred to the Park and Recreation Fund (10200) through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 124652 provided for the creation of the Park District Loan Capital Subfund (33141) within the Parks Capital Fund (33140) in 2015, to account for bridge financing of Park District capital projects through an interfund loan. All fund balance, assets, and liabilities in the Parks Capital Fund were transferred to the Park and Recreation Fund (10200) through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 119522 created the 1999 Parks and Community Center Fund (33800) in 1999, to account for property tax levy funding of improvements at Seattle Center and various community centers. All projects funded through the 1999 Parks and Community Center Fund have been completed, and the residual fund balance, assets, and liabilities were transferred to the General Fund (00100) on January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 119819 provided for the creation of the Non-Bonds Subfund (34410) of the Public Safety Information Technology Fund (34400) in 1999, to account for public safety information technology project funding from sources other than LTGO bond proceeds. All projects funded through the Non-Bonds Subfund of the Public Safety Information Technology Fund have been completed, and the residual fund balance, assets, and liabilities were transferred to the General Fund (00100) on January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 122121 created the 2007 Multipurpose LTGO Bond Fund (35100) in 2006, to account for funding of capital projects financed by the 2007 LTGO bond issuance, authorized by Ordinance 122286, including but not limited to capital improvements of the Aquarium, Zoo Garage, parking pay stations, and Northgate land acquisition. All projects funded through the 2007 Multipurpose LTGO Bond Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund.

Ordinance 122553 created the 2008 Multipurpose LTGO Bond Fund (35200) in 2007, to account for various capital projects funded by the 2008 LTGO bond issuance including but not limited to several Bridging the Gap and fire station projects. All projects funded through the 2008 Multipurpose LTGO Bond Fund have been completed, although unexpended and unencumbered fund balance and other assets and liabilities remain in the Fund. The remaining assets will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 122848 created the 2009 Multipurpose LTGO Bond Fund (35300) in 2008, to account for various capital projects funded by the 2009 LTGO bond issuance including but not limited to various Bridging the Gap and Pike Place Market renovation projects. All projects funded through the 2009 Multipurpose LTGO Bond Fund have been completed, although unexpended and unencumbered fund balance and other assets and liabilities remain in the Fund. The remaining assets will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 123156 created the 2010 Multipurpose LTGO Bond Fund (35400) in 2009, to account for various capital projects funded by the 2010 LTGO bond issuance including but not limited to various Bridging the Gap and Alaskan Way Viaduct projects. All projects funded through the 2010 Multipurpose LTGO Bond Fund have been completed, although unexpended and unencumbered fund balance and other assets and liabilities remain in the Fund. The remaining assets will be transferred to the LTGO Bond Interest and Redemption Fund (20130).

Ordinance 119155 created the Downtown Parking Garage Fund (46010) in 1998, to account for the bond-financed acquisition and operation of the Pacific Place Parking Garage. All projects funded through the Downtown Parking Garage Fund have been completed, leaving no unexpended and unencumbered fund balance, other assets, or liabilities remaining in the Fund.

Ordinance 123931 created the Fiber Leasing Fund (47010) in 2012, to account for revenues, expenditures, assets, and liabilities associated with agreements with private parties for the use of the City's excess fiber and fiber infrastructure. Ordinance 125724 provided for the fund balance, assets, and liabilities of the Fiber Leasing Fund to be transferred to the Information Technology Fund (50410), effective January 1, 2019.

Ordinance 108357 created the Help the Animals Account (63601) in the General Donations and Gift Trust Fund in 1979, to account for donations supporting animal welfare. The fund balance, assets, and liabilities in the Help the Animals Account were transferred to the Help the Animals Account in the new Animal Shelter Donation Fund (15260) through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 118289 created the Pet Population Control Fund (63603) in the General Donations and Gift Trust Fund in 1996, to account for donations made for the purposes of promoting pet population control activities through the Seattle Animal Shelter. The fund balance, assets, and liabilities in the Pet Population Control Fund were transferred to the Pet Population Control Account in the new Animal Shelter Donation Fund (15260) through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

Ordinance 121307 created the Seattle Animal Shelter Expansion Subfund (63604) in the General Donations and Gift Trust Fund in 2003, to account for donations to the Seattle Animal Shelter capital expansion campaign. All projects funded through the Seattle Animal Shelter Expansion Subfund have been completed, and residual fund balance, assets, and liabilities were transferred to the Help the Animals Account in the new Animal Shelter Donation Fund (15260) established through Ordinance 125492, effective January 1, 2018, as part of the PeopleSoft 9.2 reorganization of City Funds.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? Yes No

- 2. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.**

No.

- g. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)?**

Not applicable.

List attachments/exhibits below:

Not applicable.