

MEMORANDUM

To: Councilmember Sally Bagshaw, Chair
Councilmember Lorena González, Vice Chair
Council President Bruce Harrell, Member
Councilmember Mike O'Brien, Alternate
Finance & Neighborhoods Committee

From: Lise Kaye, Central Staff Legislative Analyst

Date: March 13, 2019

Subject: CB 119478: 2019 Adopted Budget Corrections and Resolution 31869: 2020 Endorsed Budget Revisions and 2019-2024 CIP Project Page Updates

The Executive has proposed Council Bill 119478 and Resolution 31869, which would make technical corrections to the 2019 Adopted and 2020 Endorsed Budgets.

Council Bill 119478 would amend Ordinance 125724, which adopted the 2019 Budget, to reconcile departmental and City Budget Office financial systems. The ordinance would also correct technical omissions and miscoding of appropriations and project allocations to address incorrect appropriations and fund designations, as summarized below:

Section 1. 2019 Budget Appropriation Changes would increase appropriations for the 2019 budget by \$2,073,000, as described below and shown on Table 1:

- \$2 million for a technical correction to provide appropriation authority consistent with Council's adoption of Green Sheet 10-8-A-1, which anticipated the City's receipt of a State grant to support the Lake City Community Center project.
- A technical correction to double-appropriate \$75,000 in from the General Fund to the Arts and Culture Fund, associated with Council budget actions.¹
- A \$2,000 decrease in REET funding from Parks projects, which was part of the executive's \$10 million funding swap between multiple funding sources and the Park District Financial Plan. During this process, the adopted budget erroneously included excess REET in 2019 and 2020 across these three projects; this proposed ordinance would reduce REET in Parks' CIP to align with the intended Park District projects.²

¹ Net increase of \$75,000 due to the Council adoption of the following Greensheets (GS): GS 2-1-A-2 added \$25,000 for an organization to conduct a racial equity alignment; GS 2-2-A-2 added \$75,000 to support an African-American Museum; GS 22-3-B-1 added \$25,000 to OED for economic development support services for small businesses and cut \$25,000 from the Arts and Culture Fund

² The 2019 Adopted and 2020 Endorsed Budget included a realignment between General Fund, Park District resources, and REET that impacted Parks' 2019-2024 Adopted CIP. The adopted budget shifted \$10 million in General Fund operating costs to the Park District and added \$10 million of REET support to backfill for the

Table 1. Proposed Appropriation Changes in 2019 and 2020

Appropriation Change	2019	2020
Finance General Transfer to Arts and Culture	\$75,000	\$50,000
Reduction in REET from Parks projects	(\$2,000)	(\$175,000)
State Grant for Lake City Community Center CIP	\$2,000,000	\$0
TOTAL	\$2,073,000	(\$125,000)

Section 2. 2019-2024 CIP Appropriations and Project Pages would substitute and readopt five corrected CIP Project Pages associated with the Executive’s REET II and Park District Fund swap and receipt of a \$2 million new state grant for the Lake City Community Center.

Section 3. New Budget Control Levels would create new budget summary level codes to align departmental budgets with the city’s new enterprise financial system.

Section 4. 2019-2024 CIP Project Pages for Seattle City Light would align 2018 data in Seattle City Light’s CIP with the City’s new enterprise financial system. Technical changes to the various City Light CIP project budgets for 2018 range from 0.01% to 1.67%, with corresponding dollar values of \$1,000 to \$79,000. These adjustments would not affect appropriation levels.

Resolution 31869 would revise Resolution 31849, which endorsed a budget for the City of Seattle for 2020, by substituting a new Attachment A showing revised 2020 appropriations by Budget Control Level. The new Attachment would shift endorsed appropriations to the correct budget summary level and or budget control level code(s) from the previously used budget control level codes and would make the following projected appropriation changes:

- A technical correction to reflect future double-appropriation of \$50,000 from the General Fund to the Arts and Culture Fund associated with Council budget actions.³
- A \$175,000 reduction in the Fix It First Budget Summary Level of the REET II Capital Projects Fund, which was part of the executive’s funding swap between multiple funding sources and the Park District Financial Plan.⁴

Attachment 1 to this memo shows how Attachment A to proposed Resolution 31869 would modify Attachment A to Resolution 31849.

cc: Kirstan Arestad, Central Staff Executive Director
 Dan Eder, Central Staff Deputy Director

following formerly Park District-funded capital projects: Zoo Major Maintenance project (\$1.9 million); Community Center Rehabilitation and Development project (\$3.3 million); and, Major Maintenance Backlog and Asset Management project (\$4.8 million)

³ Net increase of \$50,000 due to Council adoption of GS 2-2-A-2 adding \$75,000 to support an African American Museum and GS 22-3-B-1 adding \$25,000 to OED for economic development support services for small businesses and reducing \$25,000 from the Arts and Culture Fund

⁴ See footnote 2 above.

Attachment 1 to Staff Memo for Resolution 31869						
Modifications to Attachment A to Resolution 31849						
Department	Fund	Fund No.	Budget Control Level Code	Budget Summary Level Name	Budget Summary Level Purpose	2020 Appropriations
Office of Arts and Culture (ARTS)	General Fund (00100)	00100	00100-BO-AR-VA160	Arts and Cultural Programs (00100-BO-AR-VA160)	The purpose of the Arts and Cultural Programs Budget Summary Level is to invest in Seattle's arts and cultural community.	(50,000)
Office of Arts and Culture (ARTS)	Arts and Culture Fund (12400)	12400	12400-BO-AR-VA160	Arts and Cultural Programs (12400-BO-AR-VA160)	The purpose of the Arts and Cultural Programs Budget Summary Level is to invest in Seattle's arts and cultural community.	50,000
Finance General	General Fund (00100)	00100	00100-BO-FG-2QA00	Appropriation to Special Funds (00100-BO-FG-2QA00)	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.	50,000
Seattle Department of Transportation (SDOT)	School Safety Traffic and Pedestrian Improvement Fund	18500	18500-BO-TR-TBD5	Mobility Operations (18500-BO-TR-TBD5)	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	

Seattle Department of Transportation (SDOT)	School Safety Traffic and Pedestrian Improvement Fund	18500	18500-BO-TR-17003	Mobility Operations (18500-BO-TR-17003)	The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.	
Departments of Finance and Administrative Services (FAS)	Finance and Administrative Services Fund (50300)	50300	50300-BC-FA-CTYPDS	Project Delivery Services (50300-BC-FA-CTYPDS)	The purpose of the FAS Project Delivery Services Budget Summary Level is to provide design and construction management services, as requested by City departments, within FAS-owned and leased facilities and at facilities that are neither owned, managed, nor leased by FAS.	(3,500,000)
Departments of Finance and Administrative Services (FAS)	Finance and Administrative Services Fund (50300)	50300	50300-BC-FA-FASPDS	Project Delivery Services (50300-BC-FA-FASPDS)	The purpose of the FAS Project Delivery Services Budget Summary Level is to provide design and construction management services, as requested by City departments, within FAS-owned and leased facilities and at facilities that are neither owned, managed, nor leased by FAS.	3,500,000
Departments of Finance and Administrative Services (FAS)	General Fund (00100)	00100	00100-BC-FA-GOVTBD6	General Government Facilities (00100-BC-FA-GOVTBD6)	The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.	
Departments of Finance and Administrative Services (FAS)	General Fund (00100)	00100	00100-BC-FA-GOVTFAC	General Government Facilities (00100-BC-FA-GOVTFAC)	The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.	

Department of Finance and Administrative Services (FAS)	Finance and Administrative Services Fund (50300)	50300	50300-BO-FA-LEADADMIN	Leadership and Administration (50300-BO-FA-LEADADMIN)	The purpose of the Leadership and Administration budget summary level is to provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department. This BSL also supports FAS Citywide, department-wide, and divisional indirect costs, as well as indirect costs related to paid time off and pooled benefits, to meet the City's standard indirect cost model.	
Department of Finance and Administrative Services (FAS)	Finance and Administrative Services Fund (50300)	50300	50300-BO-FA-BUDCENTR	Leadership and Administration (50300-BO-FA-BUDCENTR)	The purpose of the Leadership and Administration budget summary level is to provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department. This BSL also supports FAS Citywide, department-wide, and divisional indirect costs, as well as indirect costs related to paid time off and pooled benefits, to meet the City's standard indirect cost model.	
Department of Finance and Administrative Services (FAS)	Transit Benefit Fund (63000)	63000	63000-BO-FA-TBD7	Employee Transit Benefits (63000-BO-FA-TBD7)	The purpose of the Transit Benefit Budget Summary Level is to pay for the transit benefits offered to City employees. The Transit Benefit Fund receives payments from Finance General and fee supported departments to pay for reduced cost King County Metro and other regional transit passes and related administrative expenses.	(7,113,000)
Department of Finance and Administrative Services (FAS)	Transit Benefit Fund (63000)	63000	63000-BO-FA-TRNSTBNFT	Employee Transit Benefits (63000-BO-FA-TRNSTBNFT)	The purpose of the Transit Benefit Budget Summary Level is to pay for the transit benefits offered to City employees. The Transit Benefit Fund receives payments from Finance General and fee supported departments to pay for reduced cost King County Metro and other regional transit passes and related administrative expenses.	7,113,000
Office of Employee Ombud (OEO)	General Fund (00100)	00100	00100-PO-OM-V1OMB	Office of the Employee Ombud (00100-PO-OM-V1OMB)	The purpose of the Office of Employee Ombud Budget Summary Level is to assist executive department employees in navigating the City's human resource and other processes relating to harassment or discrimination, and to provide recommendations to the Mayor and City Council on the City's policies and procedures relating to	595

					harassment, discrimination, and creating an inclusive workplace environment.	
Office of Employee Ombud (OEO)	General Fund (00100)	00100	00100-BO-EM-V10MB	Office of the Employee Ombud (00100-BO-EM-V10MB)	The purpose of the Office of Employee Ombud Budget Summary Level is to assist executive department employees in navigating the City's human resource and other processes relating to harassment or discrimination, and to provide recommendations to the Mayor and City Council on the City's policies and procedures relating to harassment, discrimination, and creating an inclusive workplace environment.	561,310
Office of Employee Ombud (OEO)	General Fund (00100)	00100	00100-BO-EM-V10MB	Office of the Employee Ombud (00100-BO-OM-V10MB)	The purpose of the Office of Employee Ombud Budget Summary Level is to assist executive department employees in navigating the City's human resource and other processes relating to harassment or discrimination, and to provide recommendations to the Mayor and City Council on the City's policies and procedures relating to harassment, discrimination, and creating an inclusive workplace environment.	(561,905)
Seattle Department of Information Technology (SealT)	Information Technology Fund (50410)	50410	50410-BO-IT-D9000	IT Initiatives (50410-BO-IT-D9000)	The IT Initiatives Budget Control Level provides support for citywide or department-specific IT projects and initiatives that are outside the scope of Seattle IT's Capital Improvement Program (CIP).	-
Seattle Department of Information Technology (SealT)	Information Technology Fund (50410)	50410	50410-BC-IT-C7000	Capital Improvement Projects (50410-BC-IT-C7000)	The Capital Improvement Projects Budget Control Level provides support for citywide or department-specific IT projects and initiatives within Seattle IT's Capital Improvement Program (CIP).	-

Seattle Department of Transportation (SDOT)	Transportation Fund (13000)	13000	13000-BO-TR-17001	Bridges & Structures (13000-BO-TR-17001)	The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.	33,776,222
Department of Parks and Recreation (DPR)	Seattle Park District Fund (19710)	19710	19710-BO-PR-10000	Cost Center Maintenance and Repair (19710-BO-PR-10000)	The purpose of the Cost Center Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.	
Department of Parks and Recreation (DPR)	Seattle Park District Fund (19710)	19710	19710-BO-PR-50000	Recreation Facility Programs (19710-BO-PR-50000)	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	
Department of Parks and Recreation (DPR)	Park and Recreation Fund (10200)	10200	10200-BC-PR-40000	Fix It First (10200-BC-PR-40000)	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	
Human Services Department (HSD)	General Fund (00100)	00100	00100-BO-HS-H1000	Supporting Affordability and Livability (00100-BO-HS-H1000)	The purpose of the Supporting Affordability & Livability Budget Summary Level is to support children, families, and individuals, particularly those with low incomes, in accessing community resources, food programs, and other supports that help make Seattle a livable city.	78,944
Human Services Department (HSD)	General Fund (00100)	00100	00100-BO-HS-H3000	Addressing Homelessness (00100-BO-HS-H3000)	The purpose of the Addressing Homelessness Budget Summary Level is to support a range of programs that provide resources and services to Seattle's low-income and homeless residents to reduce homelessness.	401,433
Human Services Department (HSD)	General Fund (00100)	00100	00100-BO-HS-H4000	Supporting Safe Communities	The purpose of the Supporting Safe Communities Budget Summary Level is to support programs that help reduce violence in Seattle.	6,888

Human Services Department (HSD)	General Fund (00100)	00100	00100-BO-HS-H5000	Leadership and Administration (00100-BO-HS-H5000)	The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Human Services Department.	(602,201)
Human Services Department (HSD)	General Fund (00100)	00100	00100-BO-HS-H6000	Promoting Healthy Aging (00100-BO-HS-H6000)	The purpose of the Promoting Healthy Aging Budget Summary Level is to give older adults the ability to age in place and experience stable health. Programs provide a network of community support that improves choice, promotes independence, and enhances the quality of life for older people and adults with disabilities.	114,575
Human Services Department (HSD)	General Fund (00100)	00100	00100-BO-HS-H7000	Promoting Public Health (00100-BO-HS-H7000)	The purpose of the Promoting Public Health Budget Summary Level is to provide funds for public health services and programs, including primary care, medical, dental, and specialty services, and access to health insurance for at-risk and vulnerable populations; programs to provide access to chemical and dependency services; and programs to reduce the disparities in health among the Seattle population.	361
Department of Parks and Recreation (DPR)	Seattle Park District Fund (19710)	19710	19710-BO-PR-10000	Cost Center Maintenance and Repair (19710-BO-PR-10000)	The purpose of the Cost Center Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.	(122,315)
Department of Parks and Recreation (DPR)	Seattle Park District Fund (19710)	19710	19710-BO-PR-50000	Recreation Facility Programs (19710-BO-PR-50000)	The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.	122,315
Office of Housing (OH)	Office of Housing Fund (16600)	16600	16600-BO-HU-1000	Leadership and Administration (16600-BO-HU-1000)	The purpose of the Leadership and Administration Budget Summary Level is to provide centralized leadership, strategic planning, program development, and financial management support services to the office.	20,000

Office of Housing (OH)	Office of Housing Fund (16600)	16600	16600-BO-HU-2000	Homeownership & Sustainability (16600-BO-HU-2000)	The purpose of the Homeownership & Sustainability Budget Summary Level is to provide loans and grants to low-income Seattle residents to support first-time home-buyers, health and safety home repair needs, and energy efficiency improvements.	(20,000)
Department of Parks and Recreation (DPR)	REET II Capital Projects Fund (30020)	30020	30020-BC-PR-40000	Fix it First (30020-BC-PR-40000)	The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.	(175,000)