



Legislation Details (With Text)

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Type: Ordinance (Ord) **Status:** Passed
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On agenda: 12/11/2017
Final Action: 12/15/2017 **Ord. No.** Ord 125492

Title: AN ORDINANCE pertaining to the fund structure of the City Treasury; reorganizing certain funds and subfunds consistent with the recommendations of the City’s Financial Management and Accountability Program; creating new funds; transferring assets, liabilities, and fund balances between certain funds; making technical corrections; repealing Chapters 5.76 and 21.100 of the Seattle Municipal Code; amending Sections 3.02.120, 3.06.010, 3.06.055, 3.12.120, 3.15.007, 3.35.030, 3.35.050, 3.39.035, 4.40.020, 4.44.060, 4.50.020, 4.100.020, 5.06.030, 5.24.010, 5.24.020, 5.40.120, 5.64.030, 5.64.100, 5.78.200, 5.78.210, Chapter 5.80, Sections 11.16.312, 11.61.090, 12A.10.110, 15.04.074, 15.62.110, 15.91.016, 16.08.050, 20.32.050, 22.202.050, 22.202.060, 22.214.087, 22.220.090, 22.220.100, 22.900G.080, 22.930.120, 23.58D.006, and 23.90.018 of the Seattle Municipal Code; and amending Ordinances 104195, 112556, 114893, 115859, 116642, 117342, 117472, 117977, 118289, 118617, 119273, 119758, 120214, 120489, 120912, 120944, 121206, 121661, 121742, 122088, 122424, 122603, 122876, 123177, 123184, 123761, 124652, 124833, and 124906.

Sponsors: Lisa Herbold

Indexes:

Attachments: 1. Summary and Fiscal Note, 2. Presentation (added 12/7/17), 3. Signed Ord_125492, 4. Affidavit of Publication

Date	Ver.	Action By	Action	Result
12/15/2017	1	City Clerk	attested by City Clerk	
12/15/2017	1	Mayor	returned	
12/15/2017	1	Mayor	Signed	
12/15/2017	1	City Clerk	submitted for Mayor's signature	
12/11/2017	1	City Council	passed	Pass
12/6/2017	1	Select Budget Committee	pass	Pass
12/4/2017	1	City Council	referred	
11/16/2017	1	Council President's Office	sent for review	
11/14/2017	1	City Clerk	sent for review	
11/14/2017	1	Mayor	Mayor's leg transmitted to Council	

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE pertaining to the fund structure of the City Treasury; reorganizing certain funds and subfunds consistent with the recommendations of the City’s Financial Management and Accountability Program; creating new funds; transferring assets, liabilities, and fund balances between certain funds;

making technical corrections; repealing Chapters 5.76 and 21.100 of the Seattle Municipal Code; amending Sections 3.02.120, 3.06.010, 3.06.055, 3.12.120, 3.15.007, 3.35.030, 3.35.050, 3.39.035, 4.40.020, 4.44.060, 4.50.020, 4.100.020, 5.06.030, 5.24.010, 5.24.020, 5.40.120, 5.64.030, 5.64.100, 5.78.200, 5.78.210, Chapter 5.80, Sections 11.16.312, 11.61.090, 12A.10.110, 15.04.074, 15.62.110, 15.91.016, 16.08.050, 20.32.050, 22.202.050, 22.202.060, 22.214.087, 22.220.090, 22.220.100, 22.900G.080, 22.930.120, 23.58D.006, and 23.90.018 of the Seattle Municipal Code; and amending Ordinances 104195, 112556, 114893, 115859, 116642, 117342, 117472, 117977, 118289, 118617, 119273, 119758, 120214, 120489, 120912, 120944, 121206, 121661, 121742, 122088, 122424, 122603, 122876, 123177, 123184, 123761, 124652, 124833, and 124906.

WHEREAS, in Resolution 31332, the Mayor and the City Council affirmed their support for the Financial

Management and Accountability Program (FinMAP) to establish Citywide financial management

policies and procedures to standardize the use of the City's enterprise financial management system; and

WHEREAS, the City intends to operationalize FinMAP principles when the implementation of its enterprise

financial management system, PeopleSoft 9.2, goes live in January 2018; and

WHEREAS, FinMAP standardization resulted in the recommendation for a streamlined and more transparent

fund structure for the City's use of funds to manage its finances and ensure compliance with the

Washington State Budgeting, Accounting, and Reporting System; the Government Accounting

Standards Board; and generally accepted accounting principles; and

WHEREAS, the City can maintain robust and accurate accounting for City finances while utilizing a

streamlined and more transparent fund structure in the PeopleSoft 9.2 environment; and

WHEREAS, in 2001 the City Council passed Ordinance 120284, which closed and eliminated the Street Utility

Subfund of the Transportation Fund, but did not repeal Seattle Municipal Code Chapter 21.100, which

created and governed the use of the Street Utility Subfund; and

WHEREAS, the Director of Finance and Administrative Services has determined, pursuant to Ordinance

121307, that unexpended donations in the Seattle Animal Shelter Expansion Subfund of the General

Donations and Gift Trust Fund may now be used for the purposes established by Ordinance 108357,

including funding the activities of the Seattle Animal Shelter; and

WHEREAS, funds and subfunds that become obsolete as a result of the FinMAP recommendations and the

actions of this ordinance will be closed after Peoplesoft 9.2 goes live and stabilization is formally

concluded; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Subsection 3.02.120.C of the Seattle Municipal Code, which section was last amended by Ordinance 121562, is amended as follows:

3.02.120 Powers of Hearing Examiner ((-))

* * *

C. Using resources provided in the annual budget for the normal operation of the Office of Hearing Examiner, the Hearing Examiner may provide hearing examiner services to other public entities not likely to appear before the Hearing Examiner in City of Seattle matters. The Hearing Examiner is authorized, on behalf of the City and without further ordinance, to enter into one ~~((+))~~ or more contracts with other public entities, whether pursuant to RCW 39.34.080 or otherwise, under which the Hearing Examiner will provide, and ~~((the))~~ The City of Seattle will be compensated for, those services. Before entering into any contract under this subsection 3.02.120.C, the Hearing Examiner shall obtain the advice of the City Attorney and the Risk Manager as to the contract's provisions for liability and indemnification. The compensation called for in each contract shall be established by the Hearing Examiner as he or she deems appropriate in each instance, but shall always be designed, at a minimum, to recover the Hearing Examiner's marginal costs of performing the services. The Hearing Examiner is authorized to accept all monetary compensation received under these contracts for deposit in the General ~~((Subfund))~~ Fund.

Section 2. Section 3.39.035 of the Seattle Municipal Code, enacted by Ordinance 123361, is amended as follows:

3.39.035 Director of Finance-Functions and powers ((-))

The Director of Finance's functions and powers include but are not limited to the following:

* * *

B. Provide revenue forecasting and analysis, in coordination with the City Budget Office,

including:

1. Develop and compile forecasts for revenues for the General ~~((Subfund))~~ Fund, Real Estate Excise Tax, Bridging the Gap program, and other special levy supported funds,
2. Monitor revenue collections relative to forecasts, and ~~((;))~~
3. Assess and develop revenue policy options in response to emerging trends, changes in state policies, and requests by City officials (including the City Budget Office).

* * *

Section 3. Section 5.06.030 of the Seattle Municipal Code, last amended by Ordinance 123772, is amended as follows:

5.06.030 Fund investments-Interfund loans ~~((;))~~

The Director of Finance, after consulting with the Director of Finance and Administrative Services, the City Budget Director, and the Chair of the Finance and Budget Committee of the City Council, may in ~~((his or her))~~ the Director of Finance's discretion:

* * *

B. Apportion earnings and losses to those funds participating in a common investment portfolio. Trust and bond funds that are approved solely by the Director of Finance, and other funds approved by the Director of Finance after consulting with the Chair of the Finance and Budget Committee of the City Council, with the Director of Finance and Administrative Services, and with the City Budget Director, shall receive a return in proportion to the amount of money earned by each; and the remainder shall be allocated to the ~~((general fund))~~ General Fund, except that investment earnings attributable to ~~((the Capital Projects Account of the Cumulative Reserve Subfund shall be deposited in the Unrestricted Subaccount, the South Lake Union Property Proceeds Subaccount, and))~~ the Bluefield Habitat Maintenance Subaccount ~~((within that Capital Projects Account, all as authorized by RCW 35.39.034 and Chapter 5.80))~~ shall be credited to that subaccount;

* * *

Section 4. Subsection 12A.10.110.C of the Seattle Municipal Code, which section was last amended by Ordinance 124684, is amended as follows:

12A.10.110 Convicted persons-Mandatory counseling and costs for certain offenses

* * *

C. All persons ordered to complete such counseling as a result of a conviction or non-conviction disposition of sexual exploitation charge shall also be responsible for the cost of the counseling. Effective in 2009, the amount of the charge is set at \$150. This charge is based upon the anticipated cost of the counseling program and the number of individuals who are likely to receive and pay for the counseling in each calendar year. This base fee will increase annually beginning in 2010 consistent with the rate of increase in the Seattle-Tacoma CPI, rounded to the nearest \$0.50. Every three years, the Director of the Human Services Department may recommend a further change of the fee based upon evaluation of program costs and revenues. Funds collected pursuant to this subsection shall be collected by the Seattle Municipal Court and deposited in the General ~~((Subfund (00100)))~~ Fund; and an ~~((allocation))~~ appropriation equal to the program costs as projected in the current year adopted budget shall be made annually ~~((to the Human Services Operating Fund (16200)))~~ for the purpose of funding the counseling program.

Section 5. Section 5.24.010 of the Seattle Municipal Code, last amended by Ordinance 117977, is amended as follows:

5.24.010 Judgment/Claims ~~((Subfund.))~~ Fund

There is established in the City Treasury ~~((, as a subfund of the General Fund,))~~ a Judgment/Claims ~~((Subfund))~~ Fund, into which ~~((subfund))~~ Fund shall be placed such amounts of money as shall be appropriated by the City Council and such funds as are reimbursements from proper source funds for judgments, claims payments, advance claims payments, and litigation expenses; and from which ~~((subfund))~~ Fund shall be paid: all judgments as authorized by Section 5.24.020; all claims as authorized by Section 5.24.030; all advance payment claims as authorized by Section 5.24.040; and all litigation expenses as authorized by Section

5.24.060.

Section 6. Section 5.24.020 of the Seattle Municipal Code, last amended by Ordinance 123361, is amended as follows:

5.24.020 Payment of judgments ((-))

The City Attorney may authorize payment of any settlement arising out of litigation against the City or any judgment against the City. Prior to authorizing settlement of any litigation for an amount over \$500,000, the City Attorney shall brief the City Council regarding the proposed settlement during executive session called pursuant to RCW 42.30.110. Prior to authorizing a settlement involving significant financial or policy issues, the City Attorney shall consult with the City Budget Director, the Director of Finance and Administrative Services, and the head of the relevant department. Upon a presentation by the City Attorney to the Director of Finance and Administrative Services of either a copy of a Release and Order of Dismissal or a copy of a judgment against the City, entered in an appropriate court, and having attached thereto a statement in writing, signed by the City Attorney, to the effect that the right of appeal from such judgment has been expressly waived, or that the time for an appeal has expired, the Director of Finance and Administrative Services shall issue a check upon the Judgment/Claims ~~((Subfund))~~ Fund for the amount of such judgment, and costs if awarded to the claimant by the court.

Section 7. There is established in the City Treasury an Arts and Culture Fund, to support the purposes described in Seattle Municipal Code subsection 5.40.120.B. All assets, liabilities, and fund balance in the Arts Account of the General Fund shall be transferred into the Arts and Culture Fund. The Fund shall receive earnings on its positive balances and pay interest on its negative balances.

Section 8. Section 5.40.120 of the Seattle Municipal Code, last amended by Ordinance 124906, is amended as follows:

5.40.120 Receipts to the General ~~((Subfund and Arts Account))~~ Fund

~~((A. Receipts shall be allocated as follows:~~

1. ~~Beginning January 1, 2016, all receipts from the admission tax levied in this Chapter 5.40 shall be placed in the General Subfund of the General Fund, except that 80 percent of all admission tax receipts shall be deposited into the Arts Account of the General Subfund of the General Fund.~~

2. ~~Beginning January 1, 2017, all receipts from the admission tax levied in this Chapter 5.40 shall be placed in the General Subfund of the General Fund, except that 90 percent of all admission tax receipts shall be deposited into the Arts Account of the General Subfund of the General Fund.~~

3)) A. Beginning January 1, 2018, all receipts from the admission tax levied in this Chapter 5.40 shall be deposited into the ((Arts Account of the General Subfund of the)) General Fund.

B. ((Money)) Admission tax revenue in the ((Arts Account of the General Subfund)) General Fund shall be annually appropriated to the Office of Arts and Culture to support the following purposes:

1. Arts-related programs and one-time capital expenditures that keep artists living, working, and creatively challenged in Seattle;

2. Initiatives and programs to build community through the arts and create opportunities for the public to intersect with artists and their work; and

3. Initiatives and programs that provide art opportunities for youth in and out of school.

~~((C. Twenty-five percent of the funds appropriated to the Arts Account from admission tax receipts in 2011 and 2012 shall be directed to fund arts related programs conducted by the City's Department of Parks and Recreation that meet the funding criteria outlined in subsection B of this Section 5.40.120. This provision, designed to reflect temporary economic conditions, shall expire on December 31, 2012. The Director of the Office of Arts and Culture shall be notified by the City's Budget Office when the transfer occurs.~~

D)) C. ((By June 1, 2011, the)) The Office of Arts and Culture shall develop policies concerning the use of ((Arts Account)) Arts and Culture Fund funds, including one or more fiscal policies concerning the retention of revenues to ensure the long-term fiscal health of the Office of Arts and Culture's program funding obligations. A draft of the policies shall be provided to the Seattle Arts Commission for comment, before being

submitted to City Council in the form of a resolution for formal Council review and consideration. The policies shall be updated from time to time to ensure that the Office of Arts and Culture's fiscal policies address ongoing budget needs and priorities. Any such update shall follow the same review process as defined in this Section 5.40.120.

Section 9. Section 2 of Ordinance 124906 is amended as follows:

Section 2. If the Mayor determines in any given year's proposed annual budget that the City's financial condition and revenue growth is not sufficient to offset the resulting loss of General (~~(Subfund~~)) Fund resources, then the Mayor shall transmit for the Council's consideration budget legislation proposing to amend Seattle Municipal Code section 5.140.120 to change the allocation of admission tax receipts to be deposited in the (~~(Arts Account of the General Subfund of the General Fund)~~) Arts and Culture Fund.

Section 10. There is established in the City Treasury a Cable Television Franchise Fund, into which revenues from the Cable Franchise Fee shall be deposited. All assets, liabilities, and fund balance from the Cable Television Franchise Subfund of the General Fund, established by Ordinance 118196, shall be transferred into the Cable Television Franchise Fund. The Fund shall receive earnings on its positive balances and pay interest on its negative balances.

Section 11. Section 4 of Ordinance 120214 is amended as follows:

Section 4. (~~(A new account, known as the)~~) The Community Television Account ((~~(;)~~)) shall be established within the Cable Television Franchise (~~(Subfund of the General)~~) Fund. Monies deposited in this account shall be used solely for the purposes of supporting the operations and capital needs of public access television, including payments to the Designated Access Manager for services provided under its agreement with the City. In accordance with applicable state law and City investment policy, the Finance Director shall invest all funds received and held in the Community Television Account, and any interest earnings from such investments shall be deposited in this account and used for the purposes

set forth in this section.

Section 12. Section 2 of Ordinance 122088 is amended as follows:

Section 2. A new account shall be established within the Cable Television Franchise (~~Subfund of the General~~) Fund and shall be called the Arts Programming Account. The Arts Programming Account shall, unless provided otherwise by ordinance, be comprised of a portion of the funds accepted from Comcast in Section 1 above in the amount of Four Million One Hundred Twenty-five Thousand Dollars (\$4,125,000), investment earnings attributable to the Arts Programming Account, and other fund sources approved through the City's annual budget process or by other ordinance. Expenditures from the Arts Programming Account (a) shall be limited to operational or capital expenses in support of local arts programming to be produced or aired on Seattle government access channel(s), pursuant to an arts programming agreement between the City and Comcast authorized by an ordinance passed in 2006, and any renewal, extension, or modification of that agreement that may be authorized by ordinance (collectively "the Arts Programming Agreement"), (b) may be made through transfers to and appropriations from other City funds as may be provided by ordinance, and (c) shall be authorized by appropriations in the annual budget process or by other ordinance.

Section 13. Section 3.35.030 of the Seattle Municipal Code, last amended by Ordinance 125280, is amended as follows:

3.35.030 Director- (~~functions~~) Functions

The Director of the Department of Neighborhoods shall manage the department and shall:

* * *

C. Administer the Neighborhood Matching (~~Fund~~) Program and (~~the Neighborhood Matching Fund~~) funds appropriated in the General Fund for its purpose.

* * *

Section 14. Section 3.35.050 of the Seattle Municipal Code, last amended by Ordinance 125192, is

amended as follows:

3.35.050 Neighborhood Matching ~~((Subfund.))~~ Program

A. ~~((There is hereby established in the City Treasury, as a subfund of the))~~ The General Fund ((~~5~~)) shall include funding for a Neighborhood Matching Program ~~((Subfund))~~ to be administered by the Director of the Department of Neighborhoods and into which shall be deposited whatever sums the City may receive or allocate from time to time or during the annual budget process.

B. Disbursements from the Neighborhood Matching ~~((Subfund))~~ Program in the General Fund shall comply with all applicable provisions of the State Constitution, State law, City Charter, and ordinances of the City, and shall be made from appropriations authorized by the City Council by ordinance.

C. Funds appropriated ~~((from))~~ for the Neighborhood Matching ~~((Subfund))~~ Program shall not lapse and shall be carried over each year until fully expended, reallocated by administrative action, or abandoned or reappropriated to other authorized activities.

D. ~~((There is hereby established in the))~~ The Neighborhood Matching ~~((Subfund))~~ Program in the General Fund ~~((a new account called the))~~ shall include a Neighborhood Participation Account into which shall be deposited any cash proceeds provided as matching participation in furtherance of projects authorized by the City Council as part of the Neighborhood Matching ~~((Subfund program))~~ Program.

E. Funds received and deposited in accordance with the provisions of subsection 3.35.050.D are available for appropriation for uses contemplated by the Neighborhood Matching ~~((Subfund))~~ Program.

Section 15. All unspent funds previously appropriated in the Neighborhood Matching Subfund shall be carried forward in the General Fund until fully expended, abandoned, or reappropriated to other authorized activities. All references to the “Neighborhood Matching Fund” or the “Neighborhood Matching Subfund” in the Seattle Municipal Code, ordinances, resolutions, or other City documents, now in existence or hereafter made, shall be deemed to refer to the Neighborhood Matching Program in the General Fund.

Section 16. The following Funds are created in the City Treasury: the Revenue Stabilization Fund, the

REET I Capital Projects Fund, the REET II Capital Projects Fund, the Unrestricted Cumulative Reserve Fund, and the Facility Asset Preservation Fund.

Section 17. All assets, liabilities, and fund balance in the Revenue Stabilization Account of the Cumulative Reserve Subfund shall be transferred to the Revenue Stabilization Fund. All assets, liabilities, and fund balance in the Real Estate Excise Tax I Subaccount of the Cumulative Reserve Subfund are transferred to the REET I Capital Projects Fund. All assets, liabilities, and fund balance in the Real Estate Excise Tax II Subaccount of the Cumulative Reserve Subfund are transferred to the REET II Capital Projects Fund. All assets, liabilities, and fund balance in the Unrestricted Subaccount of the Cumulative Reserve Subfund shall be transferred to the Unrestricted Cumulative Reserve Fund. All assets, liabilities, and fund balance in the Asset Preservation Subaccount - General Facilities of the Cumulative Reserve Subfund shall be transferred to the Facility Asset Preservation Fund. All assets, liabilities, and fund balance in the Street Vacation Subaccount of the Cumulative Reserve Subfund shall be transferred to a new Street Vacation Account in the Transportation Fund. All assets, liabilities, and fund balance in the Bluefield Habitat Maintenance Subaccount of the Cumulative Reserve Subfund shall be transferred to a new Bluefield Habitat Maintenance Account in the General Fund.

Section 18. All references to the following accounts and subaccounts of the Cumulative Reserve Subfund: the “Revenue Stabilization Account,” “Real Estate Excise Tax I Subaccount,” “Real Estate Excise Tax II Subaccount,” “Unrestricted Subaccount,” “Asset Preservation Subaccount - General Facilities,” “Street Vacation Subaccount,” and “Bluefield Habitat Maintenance Subaccount,” shall be deemed to refer respectively to the Revenue Stabilization Fund, the REET I Capital Projects Fund, the REET II Capital Projects Fund, the Unrestricted Cumulative Reserve Fund, Facility Asset Preservation Fund, the Street Vacation Account of the Transportation Fund, and the Bluefield Habitat Maintenance Account of the General Fund.

Section 19. Chapter 5.80 of the Seattle Municipal Code, last amended by Ordinance 123772, is amended as follows:

CHAPTER 5.80 CUMULATIVE RESERVE ((SUBFUND)) FUNDS

5.80.010 Purpose of ((subfunds.)) cumulative reserve funds

~~((There is hereby established under)) Pursuant to the authority of RCW 35.21.070 ((, as a subfund of the General Fund, a)) the City may establish one or more cumulative reserve funds for several different municipal purposes as well as certain specific municipal purposes, as follows:~~

* * *

I. The financing of capital projects specified in the capital facilities element of the City’s Comprehensive Plan and housing relocation assistance, as authorized by ~~((Chapter 82.64))~~ chapter 82.46 RCW;

* * *

~~((The subfund shall be known as the Cumulative Reserve Subfund.))~~

5.80.020 ((Structure of subfund.)) Revenue Stabilization Fund

~~((The Cumulative Reserve Subfund shall be comprised of two accounts: the Capital Projects Account, with its several subaccounts, and the Revenue Stabilization Account.~~

A. ~~The Capital Projects Account shall be comprised of several subaccounts, including but not limited to the Real Estate Excise Tax I Subaccount; the Real Estate Excise Tax II Subaccount; the South Lake Union Property Proceeds Subaccount the Asset Preservation Subaccount – General Facilities; the Bluefield Habitat Maintenance Subaccount; and the Unrestricted Subaccount. Expenditures from the Capital Projects Account shall require an ordinance adopted by a majority of the members of the City Council.~~

B.)) The Revenue Stabilization ~~((Account))~~ Fund shall be used for revenue stabilization for future City operations and to fund activities that would otherwise be reduced in scope, suspended, or eliminated due to unanticipated shortfalls in General ~~((Subfund))~~ Fund revenues. Transfers into and expenditures from the Revenue Stabilization ~~((Account))~~ Fund shall occur as follows:

~~((1))~~ A. Expenditures from the Revenue Stabilization ~~((Account))~~ Fund shall require an ordinance. An assessment of the City’s long-term financial outlook should be considered when making

decisions about how much to expend from the Revenue Stabilization (~~(Account)~~) Fund, including a projection of how Revenue Stabilization (~~(Account)~~) Fund resources are expected to be used and at least partially replenished over the following four years.

~~((2))~~ B. The Revenue Stabilization (~~(Account)~~) Fund shall be funded by ~~((a))~~ (1) transfers by ordinance, ~~((b))~~ (2) automatic transfer of 0.25 percent of General (~~(Subfund)~~) Fund tax revenues forecast for 2012 and the automatic transfer of 0.50 percent of forecast General (~~(Subfund)~~) Fund tax revenues for each year thereafter, and ~~((c))~~ (3) upon completion of fiscal year accounting, automatic transfer of 50 percent of the ending General (~~(Subfund)~~) Fund fund balance, less encumbrances, carryforwards as authorized by ordinance or state law, and planned reserve amounts reflected in the adopted budget, that is in excess of the latest revised estimate of the unreserved ending fund balance for that closed fiscal year (as published in the adopted budget). A transfer as described in subsection ~~((5.80.020.B.2-c))~~ 5.80.020.B.3 shall occur at ~~((that))~~ the time the City completes its accounting for the closed fiscal year.

~~((3))~~ C. For purposes of this ~~((subsection 5.80.020.B))~~ Section 5.80.020, the phrase “tax revenues” means all tax revenues deposited into the General (~~(Subfund)~~) Fund, including but not limited to ~~((;))~~ tax revenue from the regular property tax levy, business and occupation tax, utility business taxes, the portion of admissions tax not dedicated to the ~~((Arts Account))~~ Arts and Culture Fund, leasehold excise tax, gambling taxes, and sales and use taxes.

~~((4))~~ D. At no time shall the balance of the Revenue Stabilization (~~(Account)~~) Fund exceed ~~((5))~~ five percent of the General (~~(Subfund)~~) Fund tax revenues forecast underlying the adopted budget for the current fiscal year. Automatic transfers of funds into the Revenue Stabilization (~~(Account)~~) Fund as required by subsection 5.80.020.B ~~((2))~~ shall be made only to the extent that the fund balance for the Revenue Stabilization (~~(Account)~~) Fund does not exceed ~~((5))~~ five percent of the tax revenues forecast for the current fiscal year, and the automatic transfer of any amount that would result in such an excess shall be suspended.

~~((5))~~ E. When the Revenue Stabilization (~~(Account)~~) Fund balance reaches ~~((5))~~ five percent of

forecast tax revenues, and automatic transfers are suspended, the amount that would have been automatically transferred into the Revenue Stabilization (~~(Account)~~) Fund had the Revenue Stabilization (~~(Account)~~) Fund not reached its maximum-allowed fund balance should be used to pay for existing obligations rather than to fund new programs.

~~((6))~~ F. The transfer of 0.50 percent of General (~~(Subfund)~~) Fund tax revenues and 50 percent of General (~~(Subfund)~~) Fund year-end balances that is described in subsection 5.80.020.B ~~((2))~~ shall be temporarily suspended when revenue forecasts underlying the adopted budget anticipate a nominal decline in General (~~(Subfund)~~) Fund revenues, as compared to the revenue forecasts underlying the adopted budget for the fiscal year immediately prior. Automatic transfers shall remain suspended until positive revenue growth is reflected in the revenue forecasts underlying the adopted budget.

~~((7))~~ G. In the first year during which positive revenue growth is again forecast, the automatic transfer of tax revenues described in subsection 5.80.020.B.2 ~~((b))~~ shall be limited to 0.25 percent, followed by an automatic transfer of 0.50 percent in each year thereafter, unless the City again forecasts a nominal decline in General (~~(Subfund)~~) Fund tax revenues or the value of the Revenue Stabilization (~~(Account)~~) Fund reaches ~~((5))~~ five percent of forecast tax revenues.

~~((8))~~ H. The automatic transfer of 0.25 percent or 0.50 percent of General (~~(Subfund)~~) Fund tax revenues that is described in subsections 5.80.020.B.2 ~~((b))~~ and ~~((5.80.020.B.7))~~ 5.80.020.G shall also be temporarily suspended in any year that an expenditure from the Revenue Stabilization (~~(Account)~~) Fund is authorized in the adopted budget.

5.80.030 Cumulative reserve funds-Capital (~~(projects subaccounts)) Projects Account~~

The Capital Projects Account shall include but not be limited to the Funds and subaccounts described in this Section 5.80.030. Expenditures from any Capital Projects Account Fund or subaccount shall require an ordinance adopted by a majority of the members of the City Council.

A. The ~~((Real Estate Excise Tax I Subaccount))~~ REET I Capital Projects Fund shall be comprised

of the first 0.25-percent excise tax on real estate sales collected on or after May 1, 1992. It shall be expended only for the purposes and capital projects contemplated by RCW 82.46.010.

B. The ~~((Real Estate Excise Tax II Subaccount))~~ REET II Capital Projects Fund shall be comprised of the second 0.25-percent excise tax on real estate sales collected on or after May 1, 1992. It shall be used solely for the purposes and capital projects contemplated by RCW 82.46.035.

C. The Unrestricted ~~((Subaccount))~~ Cumulative Reserve Fund shall, unless provided otherwise by ordinance, be comprised of revenues from sales of surplus City property net of sale proceeds deposited into the South Lake Union Property Proceeds Subaccount, transfers of General Fund balances, investment earnings, ~~((attributable to the Capital Projects Account of the Cumulative Reserve Subfund net of investment earnings attributable to the South Lake Union Property Proceeds Subaccount and the Asset Preservation Subaccount- General Facilities,))~~ and other unrestricted contributions. ~~((to the Cumulative Reserve Subfund.~~

~~D. The South Lake Union Property Proceeds Subaccount shall, unless provided otherwise by ordinance, be comprised of revenues from sales of certain surplus City property located adjacent to South Lake Union, investment earnings attributable to the Subaccount, and other revenues identified through ordinance.~~

~~E))~~ D. The Facility Asset Preservation ((Subaccount – General Facilities)) Fund shall, unless provided otherwise by ordinance, be comprised of revenues from space rent charges levied by the Department of Finance and Administrative Services ~~((formerly the Fleets and Facilities Department))~~ on occupants of the facilities it manages, operates, or maintains, investment earnings attributable to the ~~((Subaccount))~~ Fund, and other fund sources approved through the City's annual budget process or by other ordinance. Expenditures from the Facility Asset Preservation ((Subaccount – General Facilities)) Fund shall be limited to projects intended to preserve or extend the useful life and operational capability of capital facilities and shall be appropriated through the annual budget process or by other ordinance, consistent with the Capital Improvement Program of the Department of Finance and Administrative Services.

~~((F))~~ E. The Street Vacation ((Subaccount)) Account of the Transportation Fund shall, unless

provided otherwise by ordinance, be comprised of one-half of the revenue received by the City as compensation for any street or alley that is vacated. Expenditures shall be dedicated to the acquisition, improvement, and development of public open space or transportation capital projects.

((G)) F. The Bluefield Habitat Maintenance Subaccount of the General Fund shall, unless provided otherwise by ordinance, be comprised of contributions from Bluefield Holdings along with interest earnings on those contributions. Expenditures from the Bluefield Habitat Maintenance Subaccount shall be limited to expenses required to support the ongoing maintenance of the habitats created by Bluefield Holdings on certain City-owned properties, including the coordination of volunteer efforts, as authorized by Ordinance 122729.

Section 20. Section 20.32.050 of the Seattle Municipal Code, last amended by Ordinance 125094, is amended as follows:

20.32.050 Municipal Arts Fund

There is established in the City Treasury a special fund designated “Municipal Arts Fund,” into which shall be deposited funds appropriated as contemplated by Section 20.32.030 <https://library.municode.com/wa/seattle/codes/municipal_code?nodeId=TIT20PUWOIMPU_SUBTITLE_IIPUWO_CH20.32ARPUWOCO_20.32.030FUWOAR>, together with such other funds as the City Council shall appropriate for works of art. Expenditures may be made from this fund for the acquisition and exhibition of works of art consistent with the plan specified in subsection 20.32.040.A, and for Office of Arts and Culture staff costs and administrative costs (as defined in Section 20.32.020 <https://library.municode.com/wa/seattle/codes/municipal_code?nodeId=TIT20PUWOIMPU_SUBTITLE_IIPUWO_CH20.32ARPUWOCO_20.32.020DE>) that are associated with developing and implementing the Municipal Arts Plan including the cost of maintaining City-owned artwork, which maintenance cost may be paid from ~~((the Cumulative Reserve Subfund or such other))~~ eligible ~~((source(s)))~~ sources as may be specified by ordinance. Separate accounts shall be established within the Municipal Arts Fund to segregate receipts by source or, when so directed by the City Council, for specific works of art. Disbursements from such fund shall be made in connection with projects approved by the Seattle Arts Commission on vouchers approved by the Director of the Office of Arts and Culture.

Section 21. Section 5.64.030 of the Seattle Municipal Code, last amended by Ordinance 123361, is amended as follows:

5.64.030 Deposit and use of tax proceeds ((-))

King County may retain one percent of the proceeds of the taxes collected for the ~~((county))~~ County current expense fund to defray the costs of collection. All remaining proceeds from City taxes collected shall be paid to

the Director of Finance and Administrative Services at least monthly and, upon receipt, deposited in the ((~~Cumulative Reserve Subfund~~)) REET II Capital Projects Fund for municipal capital improvements, including those listed in RCW 35.43.040.

Section 22. Section 5.64.100 of the Seattle Municipal Code, last amended by Ordinance 116497, is amended as follows:

5.64.100 Additional real estate excise tax ((-))

In accordance with RCW 82.46.035, and in addition to the excise tax on sale of real property imposed by Sections 5.64.010 and 5.64.020, there is hereby imposed an excise tax on each sale of real property located within the corporate limits of The City of Seattle at the rate of ((~~one-quarter of one~~)) 0.25 percent ((~~(0.25%)~~)) of the selling price to be collected by the County as prescribed in RCW 82.46.060. Proceeds from this additional tax shall be deposited in the ((~~Real Estate Excise Tax Account Two of the Cumulative Reserve Fund~~)) REET II Capital Projects Fund and expended as authorized by law, solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan.

Section 23. Section 15.62.110 of the Seattle Municipal Code, last amended by Ordinance 123361, is amended as follows:

15.62.110 Payment of compensation or conveyance ((-))

Upon securing an appraisal of the value of the street or alley area to be vacated as provided in this ((~~chapter~~)) Chapter 15.62, the Director of Transportation shall notify the petitioner of the amount of compensation, deducting therefrom any remaining appraisal fee deposit not previously refunded to petitioner. The payment shall be delivered to the Director of Transportation, who, upon receipt of any such payment, shall forthwith transmit the same to the Director of Finance and Administrative Services for deposit in the ((~~Cumulative Reserve Subfund~~)) Street Vacation Account of the Transportation Fund and shall make a written report of such payment to the City Council. In the event that the petitioner has received approval of delivery of an instrument granting or dedicating to the City a parcel or parcels of land in lieu of a cash payment as contemplated by

Section 15.62.090, the Director of Transportation, in ~~((his or her))~~ the Director's discretion ~~((,))~~ and at the applicant's expense, shall obtain either a policy of title insurance insuring title thereto in the City, or a certificate of title as to the title thereof, and upon receipt of such policy or certificate shall transmit the same to the City Council for inclusion in the appropriate file.

Section 24. Sections 1 and 3 of Ordinance 117342, last amended by Ordinance 117977, are amended as follows:

Section 1. The City Finance Director is directed to establish ~~((, as a subfund of the General Fund,))~~ a Development Rights ~~((Subfund))~~ Account within the General Fund. Any purchase, transfer, or sale of development rights other than those associated with low income housing shall be accounted for in this ~~((subfund))~~ Development Rights Account. Any ~~((fund))~~ balance in this ~~((subfund))~~ Development Rights Account can be transferred ~~((to or))~~ within the General Fund or to any other fund by ordinance.

* * *

Section 3. No expenditure of funds from the Development Rights ~~((Subfund))~~ Account within the General Fund may be made unless appropriated by ordinance.

Section 25. Section 1 of Ordinance 116642, last amended by Ordinance 117977, is amended as follows:

Section 1. The City shall ~~((continue to))~~ maintain in the City Treasury ~~((, as a subfund of the General Fund,))~~ an Emergency ~~((Subfund))~~ Fund as described in RCW 35.32A.060. The fund balance of the Emergency ~~((Subfund))~~ Fund shall not exceed thirty-seven and one-half cents per thousand dollars of assessed value.

Section 26. Section 6 of Ordinance 120489 is amended as follows:

Section 6. The Emergency ~~((Subfund of the General))~~ Fund. By an ordinance approved by three-fourths of all its members, the City Council may authorize the expenditure of sufficient money from the Emergency ~~((Subfund))~~ Fund to meet expenses or obligations:

- 1) Caused by fire, flood, explosion, storm, earthquake, epidemic, riot, insurrection, act of

God, act of the public enemy, or any other such happening that could not have been anticipated; or

- 2) For the immediate preservation of order or public health, or for the restoration to a condition of usefulness of public property, the usefulness of which has been destroyed by accident; or
- 3) In settlement of approved claims for personal injuries or property damages, exclusive of claims arising from the operation of a public utility owned by the City; or
- 4) To meet mandatory expenditures required by laws enacted since the last budget was adopted.

The City Council by an ordinance approved by three-fourths of all its members may appropriate from the Emergency ~~((Subfund))~~ Fund an amount sufficient to meet the actual necessary expenditures of the City for which insufficient or no appropriations have been made due to causes which could not reasonably have been foreseen at the time of the making of the budget.

Section 27. Section 3.15.007 of the Seattle Municipal Code, last amended by Ordinance 125273, is amended as follows:

3.15.007 Office of Labor Standards ~~((Subfund.))~~ Fund

A. There is ~~((hereby))~~ established in the City Treasury ~~((, as a subfund of the General Fund,))~~ an Office of Labor Standards ~~((Subfund))~~ Fund. Funds deposited in the Office of Labor Standards ~~((Subfund))~~ Fund may only be used to pay for costs associated with the operations and activities of the City's Office of Labor Standards.

* * *

D. By January 1 of each year, an amount equal to the Office of Labor Standards ~~((Subfund))~~ appropriation for that year shall be deposited in the ~~((subfund))~~ Fund.

* * *

F. If the revenues available from the business license tax under Chapter 5.45 are insufficient to meet the minimum annual contribution, the difference may be funded using any resources of the City's General

~~((Subfund))~~ Fund.

G. Nothing in this Section 3.15.007 prohibits the City from accepting grants from non-City sources or providing additional General ~~((Subfund))~~ Fund funding above the minimum annual contribution to enable the Office of Labor Standards to strengthen existing programs and strategies, or expand their regulatory duties and staffing.

* * *

Section 28. Section 7 of Ordinance 123177, last amended by Ordinance 123361, is amended as follows:

Section 7. ~~((A new barrier fund entitled the))~~ The Transit Benefit ~~((Subfund of the General))~~ Fund is created in the City Treasury.

(a) The purpose of the Transit Benefit ~~((Subfund))~~ Fund is to support the ongoing provision of commute trip transit subsidies to the employees of ~~((the))~~ The City of Seattle.

(b) The Transit Benefit ~~((Subfund))~~ Fund shall receive authorized associated revenues including, but not limited to, interfund transfers; revenues from federal, state, county, or other grants or transfers; private funding, donations, or gifts; and other monies as authorized by ordinance.

(c) The Director of Finance and Administrative Services is responsible for administering the Transit Benefit ~~((Subfund))~~ Fund and is authorized to create other Accounts or Subaccounts as may be needed to implement the ~~((Subfund's))~~ Fund's purpose and intent as established by this ordinance.

Section 29. Section 1 of Ordinance 112556, last amended by Ordinance 117977, is amended as follows:

Section 1. There is ~~((hereby))~~ created in the ~~((City Treasury, as a subfund of the General Fund, the--))~~ General Fund a Special Employment ~~((Subfund's))~~ Account from which ~~((subfund))~~ shall be paid all compensation and benefits of employees of the Temporary Employment Service, Intern Program, and Work Study Program operated by the ~~((Personnel Department))~~ Seattle Department of Human Resources.

Section 30. Sections 3, 4, and 5 of Ordinance 120489 are amended as follows:

Section 3. Special Employment (~~((Subfund))~~ Account of the General Fund. The Special Employment (~~((Subfund))~~ Account of the General Fund shall be used to pay all compensation and benefits of employees of the Temporary Employment Service, Intern, and Work Study Programs operated by the (~~((Personnel Department))~~ Seattle Department of Human Resources, as well as the administrative costs associated with said programs and such other expenditures as may be authorized by ordinance. Expenditures shall be reimbursed by the respective employing departments. Payments from City Departments for the Temporary Employment Service, Internship, and Work Study Programs, and such other revenues as may be authorized by ordinance, shall be deposited into the Special Employment (~~((Subfund))~~ Account of the General Fund.

Section 4. The Group Term Life Insurance (~~((Subfund of the General Fund))~~ Fund. The Group Term Life Insurance (~~((Subfund of the General Fund))~~ Fund shall include all contributions to the group term life insurance program, accidental death and dismemberment insurance program, long term disability insurance program, and all money otherwise accruing to the City under such programs, and such other revenues as may be authorized by ordinance. From this (~~((Subfund))~~ Fund shall be paid all liabilities incurred by the City by reason of such group term life insurance program, accidental death and dismemberment insurance program, long term disability insurance program, and such other expenditures as may be authorized by ordinance.

Section 5. The Health Care (~~((Subfund of the General Fund))~~ Fund. The Health Care (~~((Subfund of the General Fund))~~ Fund shall include all City, employee, and eligible retiree contributions to the dental, vision, health care, and employee assistance programs contemplated by this ordinance; all money otherwise accruing to the City under such programs; and such other revenues as may be authorized by ordinance. From this (~~((Subfund))~~ Fund shall be paid all liabilities incurred by the City by reason of such dental, vision, health care, and employee assistance programs, and such other expenditures as may be authorized by ordinance. A separate Reserve is hereby created in the Health

Care (~~(Subfund)~~) Fund to hold the reserves necessary to obtain and maintain approval by the State of Washington Risk Manager for the City's self-insured medical and dental health care program authorized under Chapter 48.62 RCW. The Reserve shall maintain a balance which is equal to at least two and one half months of projected health care claims and non-City administrative costs under the self-insured plans, and shall be administered in compliance with applicable law including State of Washington self-insurance regulations, Chapter 236-22 WAC.

Section 31. Section 4.40.020 of the Seattle Municipal Code, last amended by Ordinance 124567, is amended as follows:

4.40.020 Unemployment Insurance (~~(Subfund)~~) Fund established

There is established in the City Treasury (~~(, as a special subfund of the General Fund,)~~) an (~~(=)~~) Unemployment Insurance (~~(Subfund²)~~) Fund. The unemployment insurance program established by this (~~(chapter)~~) Chapter 4.40 shall be funded by appropriate billings from the Seattle Human Resources Director to all departments with eligible employees and such other revenues as may be authorized by ordinance.

From this (~~(Subfund)~~) Fund shall be paid all costs and expenses, including administrative costs, arising from the unemployment insurance program and such other expenditures as may be authorized by ordinance.

Section 32. Section 4.44.060 of the Seattle Municipal Code, last amended by Ordinance 120489, is amended as follows:

4.44.060 Industrial Insurance (~~(Subfund)~~) Fund established.

There is established in the City Treasury (~~(, as a subfund of the General Fund,)~~) an (~~(=)~~) Industrial Insurance (~~(Subfund²)~~) Fund into which shall be paid all amounts charged to departments for workers' compensation for departmental employees, and for the administrative costs of the Citywide safety program and such other revenues as may be authorized by ordinance. From this (~~(Subfund)~~) Fund shall be paid all costs and expenses arising from self-insurance by the City for workers' compensation, and for the administrative costs of the Citywide safety program and such other expenditures as may be authorized by ordinance.

Section 33. Section 4.50.020 of the Seattle Municipal Code, last amended by Ordinance 120996, is amended as follows:

4.50.020 Health Care ((Subfund)) Fund

There is ((hereby)) created in the City Treasury ((, as a subfund of the General Fund,)) a ((“)) Health Care ((Subfund”)) Fund into which are paid all City employee and eligible retiree contributions to the medical, vision, dental, employee assistance, flexible spending accounts including dependent care assistance and health care spending, and any additional health care programs contemplated by ordinance, all money otherwise accruing to the City under such programs, and such other revenues as may be authorized by ordinance, and from which special funds shall be paid all liabilities incurred by the City by reason of such medical, vision, dental, employee assistance, flexible spending accounts including dependent care assistance and health care spending, and any additional health care programs, and such other expenditures as may be authorized by ordinance. A separate reserve of the Health Care ((Subfund)) Fund is hereby created to hold the reserves necessary to obtain and maintain approval by the State of Washington Risk Manager for the City’s self-insured medical care program authorized under ((Chapter)) chapter 48.62 RCW. Beginning with the 2005-2006 biennium, the reserve shall maintain a balance equal to at least the program’s actuarially determined incurred but not reported liability (which in 2002 is estimated at two ((2)) months and ten ((10)) days of projected health care claims and non-City administrative costs under the self-insured plans), and shall be administered in compliance with applicable law including State of Washington self-insurance regulations, ((Chapter 236-22)) chapter 200-100 WAC.

Section 34. Section 4.100.020 of the Seattle Municipal Code, last amended by Ordinance 124567, is amended as follows:

4.100.020 Plan, policies, and administration

The Director of Finance and Administrative Services and the Seattle Human Resources Director shall be responsible for developing plans, policies, and procedures to guide, implement, administer, and monitor those

salary reduction programs authorized in Section 4.100.010, ~~((of this chapter.))~~ The Seattle Human Resources Director shall bill and collect from City departments and offices on a monthly, quarterly, or annual basis the FICA and Medicare savings realized from salary reduction agreements entered into between employees and the City for the dependent care and health care savings accounts (i.e., flexible spending accounts) pursuant to the Internal Revenue Code, 26 U.S.C. Sections 125 and 129. FICA and Medicare revenue collected under this authority shall be deposited into the Health Care ~~((Subfund))~~ Fund to offset the administrative costs of the salary reduction agreements.

Section 35. There is established in the City Treasury a Fire Fighters Health Care Fund, to account for the health benefits coverage for City employees represented by the International Association of Fire Fighters (IAFF) Local 27. All assets, liabilities, and fund balance in the Health Care Fund that are attributable to employees represented by IAFF Local 27 shall be transferred to the Fire Fighters Health Care Fund. The Fund shall receive earnings on its positive balances and pay interest on its negative balances.

Section 36. Section 3 of Ordinance 114893, last amended by Ordinance 117977, is amended as follows:

Section 3. There is ~~((hereby))~~ created in the City Treasury ~~((, as a subfund of the General Fund,))~~ a ~~((“))~~ Group Term Life Insurance ~~((Subfund”))~~ Fund into which shall be paid all contributions to the group term life insurance program and long term disability program and all money accruing to the City under such programs, and from which special funds shall be paid all liabilities incurred by the City by reason of such group term life insurance program and long term disability programs, and such other expenditures as may be authorized by ordinance.

Section 37. Section 12 of Ordinance 117977 is repealed:

~~((Section 12. All references to the Cumulative Reserve Fund, Emergency Fund, Judgment Claims Fund, Neighborhood Matching Fund, Development Rights Fund, Industrial Insurance Fund, Unemployment Insurance Fund, Special Employment Program Fund, Health Care Fund and Group Term Life Fund in the Seattle Municipal Code, ordinances, resolutions, or other City documents now in~~

~~existence or hereafter made, shall be deemed to refer respectively to the Cumulative Reserve Subfund, Emergency Subfund, Judgment Claims Subfund, Neighborhood Matching Subfund, Development Rights Subfund, Industrial Insurance Subfund, Unemployment Insurance Subfund, Special Employment Program Subfund, Health Care Subfund and Group Term Life Subfund of the General Fund.))~~

Section 38. Subsection 22.930.120.D of the Seattle Municipal Code, which section was enacted by Ordinance 125002, is amended as follows:

22.930.120 Penalties

* * *

D. ~~((A subfund))~~ An account shall be established in the City’s General Fund to receive revenue from penalties under this Section 22.930.120. Revenue from penalties under this subsection 22.930.120.D shall be allocated that aim to improve the energy and water efficiency of Seattle buildings. The OSE Director shall recommend to the Mayor and City Council how these funds should be allocated.

Section 39. Subsection 23.58D.006.E of the Seattle Municipal Code, which section was enacted by Ordinance 125163, is amended as follows:

23.58D.006 Penalties

* * *

E. Use of penalties. ~~((A subfund))~~ An account shall be established in the City’s General Fund to receive revenue from penalties under this Section 23.58D.006. Revenue from penalties under this Section 23.58D.006 shall be allocated to activities or incentives to encourage and promote the development of sustainable buildings. The Director shall recommend to the Mayor and City Council how these funds should be allocated.

Section 40. Subsection 23.90.018.E of the Seattle Municipal Code, which section was last amended by Ordinance 125163, is amended as follows:

23.90.018 Civil enforcement proceedings and penalties

* * *

E. Use of penalties. ~~((A subfund))~~ An account shall be established in the City's General Fund to receive revenue from penalties under subsection 23.90.018.B.5, which shall annually be directed to the Seattle Department of Construction and Inspections' Operations Division, after ten percent of the gross receipts are paid to the ~~((Parks))~~ Park and Recreation Fund as required by Article XI, Section 3 of the Charter.

Section 41. Sections 12, 13, and 14 of Ordinance 124833 are amended as follows:

Section 12. A new Firearms and Ammunition Tax ~~((Fund))~~ Account is hereby created in the ~~((City Treasury))~~ General Fund, to which revenues received from the tax imposed by this ordinance shall be deposited and from which associated expenditures may be paid for the purposes described in Section 13 below.

Section 13. The purpose of the Firearms and Ammunition Tax ~~((Fund))~~ Account authorized in Section 12 above is to provide broad-based public benefits for residents of Seattle related to gun violence by funding programs that promote public safety, prevent gun violence and address in part the cost of gun violence in the City. Such public benefits may include, but are not limited to, basic research, prevention and youth education and employment programs, and the administrative costs to manage the ~~((Fund))~~ Account and make tax system modifications as needed.

Section 14. The Director of Finance is authorized to create other ~~((subfunds;))~~ accounts ~~((;))~~ or subaccounts as may be needed to implement the purpose of the Firearms and Ammunition Tax ~~((Fund))~~ Account as established by this ordinance. The ~~((Fund))~~ Account shall receive earnings on its positive balances and pay interest on its negative balances.

Section 42. All references to the "General Subfund," the "Judgment/Claims Subfund," the "Arts Account of the General Fund," the "Cable Television Franchise Subfund," the "Development Rights Subfund," the "Emergency Subfund," the "Office of Labor Standards Subfund," the "Transit Benefit Subfund," the "Special Employment Subfund," the "Industrial Insurance Subfund," the

“Unemployment Insurance Subfund,” the “Health Care Subfund,” or the “Group Term Life Insurance Subfund” shall be deemed to refer respectively to the General Fund, the Judgment/Claims Fund, the Arts and Culture Fund, the Cable Television Franchise Fund, the Development Rights Account of the General Fund, the Emergency Fund, the Office of Labor Standards Account of the General Fund, the Transit Benefit Fund, the Special Employment Account of the General Fund, the Industrial Insurance Fund, the Unemployment Insurance Fund, the Health Care Fund, and the Group Term Life Insurance Fund.

Section 43. All assets, liabilities, and fund balances of the General Subfund, the Judgment/Claims Subfund, the Arts Account of the General Fund, the Cable Television Franchise Subfund, the Development Rights Subfund, the Emergency Subfund, the Office of Labor Standards Subfund, the Transit Benefit Subfund, the Special Employment Subfund, the Industrial Insurance Subfund, the Unemployment Insurance Subfund, the Health Care Subfund, and the Group Term Life Insurance Subfund shall be transferred respectively to the General Fund, the Judgment/Claims Fund, the Arts and Culture Fund, the Cable Television Franchise Fund, the Development Rights Account of the General Fund, the Emergency Fund, the Office of Labor Standards Account of the General Fund, the Transit Benefit Fund, the Special Employment Account of the General Fund, the Industrial Insurance Fund, the Unemployment Insurance Fund, the Health Care Fund, and the Group Term Life Insurance Fund.

Section 44. Section 1 of Ordinance 121661 is amended as follows:

Section 1. (~~Effective January 1, 2005, there is hereby~~) There is established (~~(as a Subaccount of the Cumulative Reserve Subfund's Capital Projects Account,)~~) in the Transportation Fund a Street Vacation (~~((Subaccount))~~) Account. (~~((One-half))~~) Unless provided otherwise by ordinance, one-half of the revenue received by the City as compensation for areas vacated pursuant to Seattle Municipal Code Section 15.62.090 shall be deposited into the Street Vacation (~~((Subaccount))~~) Account. The revenues so received shall be used to pay for the acquisition, improvement, and development of public open space or transportation capital projects.

Section 45. Section 3.12.120 of the Seattle Municipal Code, last amended by Ordinance 123001, is amended as follows:

3.12.120 Disposition of permit fees ((-))

Fees collected by the Seattle Department of Transportation for permits or other means of extending parking privileges in any restricted parking zone, as authorized in Seattle Municipal Code Section 11.16.120, shall be deposited in the ((Seattle Department of)) Transportation ((Operating)) Fund for the purpose of reimbursing ongoing operating costs of restricted parking zones.

Section 46. Section 11.16.312 of the Seattle Municipal Code, last amended by Ordinance 125187, is amended as follows:

11.16.312 Carpool Parking Permit ((Fees.)) fees

* * *

B. Carpool parking permit revenue shall be deposited into the Transportation ((Operating)) Fund to be used for administration and enforcement of the Carpool Parking Program, the City's Commute Trip Reduction Plan, and related activities that promote the use of non-motorized and high-occupancy vehicles and discourage the use of motorized single-occupant vehicles.

Section 47. Subsection 11.61.090.A of the Seattle Municipal Code, which section was enacted by Ordinance 124890, is amended as follows:

11.61.090 Fees ((-))

A. All fees obtained pursuant to this Chapter 11.61 shall be deposited in the Transportation ((Operating)) Fund and shall be subject to appropriation for expenditures related to the public costs associated with the activities authorized hereby including, the cost of administration, inspection, and policing of such activities.

* * *

Section 48. Subsections 15.04.074.F and 15.04.074.G of the Seattle Municipal Code, which section was

last amended by Ordinance 124919, are amended as follows:

15.04.074 Permit-Fees

* * *

F. Fees for using public places under the jurisdiction of the Department of Parks and Recreation shall be deposited in the Park and Recreation Fund; all other fees under the jurisdiction of the Department of Transportation shall be deposited in the Transportation (~~((Operating))~~) Fund. If the Superintendent of Parks or the Director of Transportation delegates the administration of Title 15 to the other department, fees resulting from permits for using the public place now administered by the Director of Transportation shall be deposited into the Transportation (~~((Operating))~~) Fund and fees resulting from permits for using the public place now administered by the Superintendent of Parks shall be deposited into the Park and Recreation Fund.

G. Fees for vending activities authorized under Chapter 15.17 shall be deposited in the Transportation (~~((Operating))~~) Fund. Street Use permit fees for vending activities may be used by other City departments for vending enforcement as authorized by the Director of Transportation and shall be used by the Department of Transportation for the following purposes: administering the vending program, including notifying property owners abutting a proposed vending site designated by the Department of Transportation; verifying property boundaries and square footage of usage; designating pre-approved vending sites by the Department of Transportation; signing and demarcating designated vending sites and food vehicle zones; attending meetings or hearings; preparing documents, legislation, forms, and notices; inspecting and enforcing permitted or illegal vending activity; or engaging in any other vending-related activity as directed by the Director of Transportation.

Section 49. Subsection 15.91.016.C of the Seattle Municipal Code, which section was last amended by Ordinance 125031, is amended as follows:

15.91.016 Penalties

* * *

C. Deposit of funds. Any funds received by the Hearing Examiner or collection agency for violations associated with Section 15.91.002 shall be deposited into the Transportation (~~Operating~~) Fund. Funds from violations of subsection 15.91.002.A.6 may be used by other City departments for vending enforcement as authorized by the Director of Transportation and shall be used by the Department of Transportation for the following purposes: administering the vending program, including notifying property owners abutting a proposed vending site designated by the Department of Transportation; verifying property boundaries and square footage of usage; designating pre-approved vending sites by the Department of Transportation; signing and demarcating designated vending sites and food-vehicle zones; attending meetings or hearings; preparing documents, legislation, forms, and notices; inspecting and enforcing permitted or illegal vending activity; or engaging in any other vending-related activity as directed by the Director of Transportation.

Section 50. Section 16.08.050 of the Seattle Municipal Code, last amended by Ordinance 123361, is amended as follows:

16.08.050 Waterway Operations and Maintenance (~~Subfund~~) Account

A. A restricted (~~subfund~~) account designated the (~~(“~~) Waterway Operations and Maintenance (~~Subfund~~) Account is established in the Transportation Fund to which restricted (~~subfund~~) account shall be deposited all fees collected from waterway use and occupation permits issued under this (~~chapter~~) Chapter 16.08; reimbursements of expenses incurred by the Chief of Police in removal, towing, impoundment of vessels, water sport craft or obstructions in waterways and receipts from sale of such vessels, water sport craft or obstructions; its proportionate share of interest earnings of invested Transportation Fund balances; and any other moneys accruing from activities under this title in waterways or appropriated or budgeted to such fund. If the Waterway Operations and Maintenance (~~Subfund~~) Account has a credit balance greater than that of the Transportation Fund, the Director of Finance and Administrative Services shall credit interest to the (~~subfund~~) account at the rate of the City’s investment earnings for funds of its size.

B. The Waterway Operations and Maintenance (~~Subfund~~) Account shall be charged with the cost

of administration, inspection and policing involved in the issuance and continuance of such permits; activities of the City in maintaining waterways as public ways for vessels or obstructions and for commerce and navigation; and for maintaining a reserve to clear waterways of vessels that may sink therein and for emergency activities related to waterways and navigation. Vouchers for expenditures shall be approved by the Director of Transportation or ~~((his or her))~~ the Director's designee, or by the Chief of Police or ~~((his or her))~~ the Chief's designee.

Section 51. Subsection 22.900G.080.E of the Seattle Municipal Code, which section was last amended by the ordinance introduced as Council Bill 119106, is amended as follows:

22.900G.080 Design Commission fees

* * *

E. Street use permit reviews. Street use permit reviews, which are required before issuance of a street use permit for improvements within the public right-of-way, will be billed at the hourly rate of \$112 an hour per Commissioner for subcommittee review, or \$791 an hour for full Commission review. Billing will be sent to the Seattle Department of Transportation for inclusion into the plan review costs charged to the applicant, or be billed directly by the Department. For those projects billed through the Seattle Department of Transportation, payment will be made by a fund transfer from the ~~((Seattle))~~ Transportation ~~((Operating))~~ Fund to the Department ~~((Operating))~~ Fund from funds paid by the applicant.

* * *

Section 52. Section 4 of Ordinance 119758, last amended by Ordinance 124052, is amended as follows:

Section 4. Carpool parking permit fees authorized in Section 3 shall be deposited into the Transportation ~~((Operating))~~ Fund. It is the intent of the Council to appropriate such funds to be used for administration and enforcement of the Carpool Program, and for activities that promote trip reduction and the use of high-occupancy vehicles and discourage the use of single-occupant vehicles.

Section 53. Sections 1 and 3 of Ordinance 122603, last amended by Ordinance 124639, are amended as

follows:

Section 1. A loan of up to Five Million Nine Hundred Forty-Five Thousand Dollars (\$5,945,000) of principal and interest outstanding at any one time is hereby authorized to be made from the City's Consolidated (Residual) Cash Pool, or its participating funds, to the Transportation ((~~Master~~)) Fund from which may be paid capital costs related to the South Lake Union Streetcar project and related debt service costs. Interest on the loan shall be at the rate of return of the City's Consolidated (Residual) Cash Pool. If the loan plus accrued interest is not repaid by December 31, 2016, the Transportation ((~~Master~~)) Fund will begin repaying the City's Consolidated (Residual) Cash Pool a minimum of \$300,000 per year thereafter until the loan plus accrued interest has been repaid.

* * *

Section 3. The Director of Finance may effectuate the loan authorized in Section 1 by transferring cash from one or more of the funds participating in the City's Consolidated (Residual) Cash Pool to the Transportation ((~~Master~~)) Fund, or by carrying the Transportation ((~~Master~~)) Fund in a negative cash position in an amount not to exceed Five Million Nine Hundred Forty-Five Thousand (\$5,945,000) beyond the negative balance authorized by Ordinance 120016.

Section 54. Sections 5 and 7 of Ordinance 123761, last amended by Ordinance 125188, are amended as follows:

Section 5. A loan of up to \$31,225,000 of principal and interest outstanding at any one time is authorized to be made from the City's Transportation ((~~Master~~)) Fund to the Central Waterfront Improvement Fund. The loan expires December 31, 2019, with interest on the loan at the rate of return of the City's Consolidated (Residual) Cash Pool.

* * *

Section 7. The Director of Finance may effectuate the loan authorized in Section 5 above by transferring cash from the Transportation ((~~Master~~)) Fund to the Central Waterfront Fund in a negative

cash position in an amount not to exceed \$31,225,000, until no later than December 31, 2019.

Section 55. All references to the “Transportation Operating Subfund,” the “Transportation Operating Fund,” and the “Transportation Master Fund” shall be deemed to refer to the Transportation Fund. All references to the following subfunds of the Transportation Fund shall be deemed to refer to the Transportation Fund: the Waterway Operating and Maintenance Subfund, the City Street Fund, the Transportation Grants Subfund, the Partnership Subfund, the LCLIP Subfund, the Arterial Paving Subfund, the Transportation Advance Subfund, the Employees Hour Tax Subfund, the Commercial Parking Tax Subfund, the Streetcar Interfund Loan Subfund, the Mitigation Accounts Subfund, and the 2.5% Commercial Parking Tax Increment Subfund.

Section 56. There is established in the City Treasury the Move Seattle Levy Fund. All assets, liabilities, and fund balance in the Move Seattle Levy Subfund (10398) of the Transportation Fund shall be transferred to the Move Seattle Levy Fund. All references to the “Move Seattle Levy Subfund” of the Transportation Fund, established by Ordinance 124796, shall be deemed to refer to the Move Seattle Levy Fund created by this section.

Section 57. There is established in the City Treasury the Bridging the Gap Levy Fund. All assets, liabilities, and fund balance in the Levy Lid Lift Subfund (10394) of the Transportation Fund shall be transferred to the Bridging the Gap Levy Fund. All references to the “Levy Lid Lift Subfund” of the Transportation Fund, established by Ordinance 122232, shall be deemed to refer to the Bridging the Gap Levy Fund created by this section.

Section 58. Section 4 of Ordinance 122424 is amended as follows:

Section 4. The Director of Finance is hereby authorized to create in the City Treasury the Seattle Streetcar Operations Fund, from which may be paid certain operating, maintenance, and capital costs related to the Seattle Streetcar system, including costs for city administration. The Fund shall receive all revenues associated with operating and maintaining the Streetcar system, including but not limited to

revenues from sponsorship agreements; federal, state, county, or other grants or transfers; private funding, donations, or gifts; property sales proceeds; and other monies as authorized by ordinance. The Fund shall receive earnings and pay interest on its positive and negative balances. The Director of Seattle Transportation Department shall have responsibility for administering the Fund.

Section 59. All references to the “Seattle Streetcar Fund,” the “First Hill Streetcar Operating Subfund,” or the “First Hill Streetcar Replacement and Maintenance Subfund” shall be deemed to refer to the Seattle Streetcar Operations Fund.

Section 60. There is created in the City Treasury a special revenue fund named the Library - Trust and Memorial Fund. All assets, liabilities, and fund balance in the Library - Trust and Memorial Subfund (10420) of the Library Fund (10410) shall be transferred to the new Library - Trust and Memorial Fund created by this section.

Section 61. All assets, liabilities, and fund balance in the Education Fund (14100), established by Ordinance 124650, shall be transferred to the following Funds according to the City’s commitments of these funds by ordinance: the General Fund (00100), the Education-Support Services Fund (17857), and the Preschool Services Fund (17861).

Section 62. All references to the “1986 Housing Levy Account” of the Low-Income Housing Fund, established by Ordinance 112904 as amended by Ordinance 113834, shall be deemed to refer to the 1986 Housing Levy Capital Fund or the 1986 Levy Operating and Maintenance Fund. All references to the “Low-Income Housing-SHA Maintenance Trust Fund,” shall be deemed to refer to the 1986 Levy Operating and Maintenance Fund.

Section 63. All references to the “1995 Low-Income Housing Levy Subfund” of the Low-Income Housing Fund, established by Ordinance 117711, shall be deemed to refer to the 1995 Housing Levy Capital Fund. All references to the “1995 Levy Operating and Maintenance Subfund” of the Low-Income Housing Fund, established by Ordinance 117711, shall be deemed to refer to the 1995 Levy Operating and Maintenance

Fund. All references to the “1995 Levy Home Buyer Assistance Subfund” of the Low-Income Housing Fund, established by Ordinance 117711, shall be deemed to refer to the 1995 Levy Home Buyer Assistance Fund.

Section 64. All references to the “2002 Levy Very Low-Income Housing Subfund” of the Low-Income Housing Fund, established by Ordinance 120823, shall be deemed to refer to the 2002 Levy Very Low-Income Housing Fund. All references to the “2002 Levy Multipurpose Subfund” of the Low-Income Housing Fund, established by Ordinance 120823, shall be deemed to refer to the 2002 Levy Multipurpose Fund. All references to the “2002 Levy Operating and Maintenance Subfund” of the Low-Income Housing Fund, established by Ordinance 120823, shall be deemed to refer to the 2002 Levy Operating and Maintenance Fund.

Section 65. The TDR/Mitigation Subfund of the Low-Income Housing Fund (16430), established by Ordinance 113834 and renamed by Ordinance 118307, is renamed the Housing Incentive Fund.

Section 66. Section 22.220.090 of the Seattle Municipal Code, last amended by Ordinance 119273, is amended as follows:

22.220.090 Loans and grants to owners ((-))

A. The Director of Housing may authorize loans and grants to owners and receivers from the ((~~Downtown Housing Maintenance Account~~)) Housing Program Support Fund described in Section 22.220.100 and/or from such Community Development Block Grant funds or other similarly restricted funds as may have been appropriated for the rehabilitation of rental units downtown or may in the future be appropriated specifically for the repair of low income rental units pursuant to this ((~~chapter~~)) Chapter 20.220. Such loans and grants shall be made only for the reasonable cost of repairs necessary to make low income rental units habitable and for the reasonable cost of any other repairs to the building in which such units are located which are necessary to make such units habitable. Such loans and grants shall be made only in accordance with the criteria set forth in this ((~~section~~)) Section 22.220.090.

* * *

Section 67. Section 22.220.100 of the Seattle Municipal Code, last amended by Ordinance 123361, is

amended as follows:

22.220.100 (~~(Downtown Housing Maintenance Account.)~~) Housing Program Support Fund

A. There is hereby created in the City Treasury (~~(an account in)~~) a fund within the Low-Income Housing Fund designated the (~~(“Downtown Housing Maintenance Account,”)~~) Housing Program Support Fund, from which account grants and loans as specified in Section 22.220.090 (~~(of this chapter)~~) may be made to owners or receivers to assist them in placing low-income rental units in habitable condition and from which account shall be paid costs and expenses incurred by the City in connection with the repair of low-income rental units or buildings that can feasibly be made habitable.

* * *

Section 68. Sections 1, 2, and 5 of Ordinance 120944 are amended as follows:

Section 1. There is hereby established (~~(a subfund)~~) an Account within the Low Income Housing Fund, entitled the South Lake Union (~~(Subfund (16415))~~) Mitigation Account. The following shall be deposited in that (~~(Subfund)~~) Account: the cash to be transferred as authorized by Section 4 below, all payments received by the City in connection with loans authorized by Section 5 below (including without limitation interest, fees, and amounts realized from collateral), earnings from interest and investment income attributable to money in the (~~(Subfund)~~) Account, and other revenues expressly provided by ordinance. Funds appropriated from the (~~(Subfund)~~) Account may be used only to support the development of low-income housing on sites located in the South Lake Union neighborhood outside the Cascade area, or located in the areas including and bounded by the Uptown, Belltown, Eastlake, and Denny Triangle neighborhoods, and reasonable administrative costs related to support of said low-income housing development.

~~((Section 2. The Director of Finance is directed to clearly display within the City’s Budget, separate from other subfunds of the Low Income Housing Fund, the South Lake Union Subfund. The City’s Budget shall also include the display of all revenues, appropriations, and unencumbered and~~

~~unspent fund balances that may exist at the beginning or end of the fiscal year within the Subfund.))~~

* * *

Section 5. The expenditure authority granted in Section 3 above includes, without limitation, the authority to make loans to support the development of low-income housing, which may include acquisition, rehabilitation, construction, and/or refinancing, on sites located in the South Lake Union neighborhood outside the Cascade area, or located in other nearby areas convenient to the new jobs expected to be created in the South Lake Union neighborhood. Any future appropriation from the Low-Income Housing Fund, South Lake Union ((~~Subfund~~)) Mitigation Account for the Office of Housing may be used, without limitation, for such loans unless otherwise expressly provided by ordinance.

Section 69. All assets, liabilities, and fund balance in the South Lake Union Subfund (16415), established in Ordinance 120944 as amended by this ordinance, shall be transferred to the new South Lake Union Mitigation Account in the Housing Program Support Fund (16440) within the Low-Income Housing Fund.

Section 70. All assets, liabilities, and fund balance in the Growth-Related Housing Account (16450), established pursuant to Section 12 of Ordinance 113834, shall be transferred to a new Account in the Housing Program Support Fund (16440) within the Low-Income Housing Fund.

Section 71. All assets, liabilities, and fund balance in the Weatherization Program Subfund (16460), established pursuant to Ordinance 115647, shall be transferred to a new Account in the Housing Program Support Fund (16440) within the Low-Income Housing Fund.

Section 72. All assets, liabilities, and fund balance in the Housing Preservation Fund (16480), established by Ordinance 119785, shall be transferred to a new Account in the Housing Program Support Fund (16440) within the Low-Income Housing Fund.

Section 73. Section 5 of Ordinance 117472, last amended by Ordinance 117788, is further amended as follows:

Section 5. All amounts received under the Agreement that are derived directly or indirectly from the funds provided to Seattle Housing Authority (SHA) under the Trust Fund Agreement, all payments received hereafter on loans made or acquired by SHA with such funds, all earnings on or proceeds of any assets acquired from SHA that were derived directly or indirectly from such funds, and any other funds received from SHA under the Agreement authorized hereby and not otherwise provided for in this Ordinance, shall be deposited (~~(in Subfund 70)~~) in the Housing Program Support Fund within the Low-Income Housing Fund (~~(, which shall be)~~) in an account designated as the “REACH (~~(General Subfund~~”.) Account.” (~~(The Table of Funds appearing as Chapter 5.76 of the Municipal Code is modified to show this subfund.)~~) The funds to be deposited in such account include, without limitation, funds to be received related to the retirement of the 1986 bonds and payment on the 1986 bond loans. If any assets so acquired from SHA are not lawful investments for the City or if the Director of Housing (~~and Human Services~~) determines that it is not in the City’s interests to hold any such assets, then such Director is authorized to cause any such assets to be sold or disposed of in such manner as the Director shall determine to be in the best interest of the City. If insufficient funds are received from SHA to support the foregoing appropriations the balance shall be made up from funds appropriated under Section 6 below. All earnings from investments of funds contained in the REACH (~~(General Subfund)~~) Account shall accrue to that (~~(Subfund, and Exhibit A to Ordinance 117641 shall be modified accordingly)~~) Account. All such earnings received and to be received, up to One Hundred and Twenty-Five Thousand Dollars (\$125,000) in 1995, are hereby appropriated to support administrative costs of the Department of Housing and Human Services in the operation of the REACH Program. The expenditure authority in the 1995 Budget of the Department of Housing and Human Services, Program Category Housing and Community Services (H1300), is hereby increased by the amount of the 1995 investment earnings not to exceed the amount stated above.

Section 74. All assets, liabilities, and fund balance in the REACH Account established in Section 5 of

Ordinance 117472, as amended by this ordinance, shall be transferred from the REACH General Subfund (16470) to the new REACH Account established in the Housing Program Support Fund (16440) within the Low-Income Housing Fund.

Section 75. All assets, liabilities, and fund balance in the HOME Account established pursuant to Section 2 of Ordinance 116292 shall be transferred from the HOME Program Subfund (16490) to the new HOME Account established in the Housing Program Support Fund (16440) within the Low-Income Housing Fund.

Section 76. All references to the “Housing Incentive Subfund” shall be deemed to refer to the Housing Incentive Fund. All references to the “Affordable Housing Maintenance Subfund,” the “South Lake Union Subfund,” the “Growth-Related Housing Fund,” the “Weatherization Program Subfund,” the “REACH General Subfund,” the “Housing Preservation Fund,” and the “Home Program Subfund” within the Low-Income Housing Fund shall be deemed to refer to the Housing Program Support Fund.

Section 77. Sections 4 and 5 of Ordinance 119273 are amended as follows:

Section 4. Office of Housing (~~(Operating)~~) Fund Created.

There is hereby created (~~(a)~~) an Office of Housing (~~(Operating)~~) Fund for deposit of funds to be used for operating expenditures of the Office of Housing.

Section 5. Housing and Human Services Operating Fund Redesignated; Authority to Reallocate Funds.

The Housing and Human Services Operating Fund is redesignated as the Human Services (~~(Operating)~~) Fund. The Executive Services Director, under the authority of the Mayor, shall reallocate assets and liabilities from the former Housing and Human Services Fund to either the Office of Housing (~~(Operating)~~) Fund or the Human Services (~~(Operating)~~) Fund, in order to effectuate this ordinance.

Section 78. All references to the “Housing Operating Fund” shall be deemed to refer to the Office of Housing Fund. All references to the “Human Services Operating Fund” shall be deemed to refer to the Human

Services Fund.

Section 79. Section 4 of Ordinance 104195 is amended as follows:

Section 4. That as of January 1, 1975, there is hereby created in the City Treasury a special fund designated the “Housing and Community Development Revenue Sharing Fund” into which ~~((shall))~~ may be deposited ~~((all))~~ moneys allocated and delivered to The City of Seattle pursuant to the Housing and Community Development Act of 1974 (P.L. 93-983, 88 Stat. 633), including moneys to be received pursuant to the contract authorized in Section 1 hereof. Moneys in such fund may be temporarily invested in ~~((the manner authorized by Ordinance 94190))~~ any investments permitted by applicable law and the interest therefrom shall be paid into said fund, and all disbursements from said Fund shall be made pursuant to ordinance and in accordance with said Housing and Community Development Revenue Sharing Act and regulations contained in 24 C.F.R., Part 570 and other regulations promulgated pursuant thereto.

Section 80. Effective January 1, 2018, funds received by The City of Seattle through the Community Development Block Grant Entitlement Program may be deposited in a separate account within any Fund in the City Treasury that is appropriate for the intended purpose of the funds. Amounts deposited in each Fund may be temporarily invested in any investment permitted by applicable law. All investment earnings on the balances in each Fund shall accrue to such Fund. All disbursements from each Fund shall be made pursuant to ordinance and in accordance with said Housing and Community Development Revenue Sharing Act and regulations contained in 24 CFR Part 570 and other regulations promulgated pursuant thereto.

Section 81. All assets, liabilities, and fund balance in the Community Development Block Grant Main Fund (19810), and its subfunds-the Special Purpose Grants Subfund (19820) the Urban Development Action Grant Subfund (19830), and the Urban Development Action Grant Subfund (19840)-shall be transferred to the following Funds according to the City’s commitments of these funds by ordinance: the General Fund (00100), the Park and Recreation Fund (10200), the Human Services Fund (16200), and the Housing Program Support

Fund (16440).

Section 82. Section 9 of Ordinance 121742 is amended as follows:

Section 9. There is hereby created ~~((in the Seattle Center Redevelopment and Parks Community Center Fund (34000) a new subfund named))~~ the Seattle Center Capital Reserve ~~((Subfund (34060)))~~ Fund. The ~~((Subfund))~~ Fund shall be used for major maintenance and renewal projects, safety and security investments, and investments for business development/revenue enhancement, including certain costs and capital commitments associated with the sale of Lot 2, all consistent with Seattle Center's Master Plan. The ~~((Subfund))~~ Fund shall provide capital funding for Seattle Center in addition to, and not to supplant, the regular annual capital funding allocated to Seattle Center. All interest earned on monies in the Capital Reserve ~~((Subfund))~~ Fund shall remain in the ~~((Subfund))~~ Fund. The Seattle Center Director shall submit to the City Council for review and approval a Capital Reserve Plan that is a detailed, conceptual plan for use of monies deposited to the Capital Reserve ~~((Subfund))~~ Fund, other than the appropriations authorized in this ordinance. This plan shall be consistent with the strategic business plans that the City Council anticipates approving in 2005 and 2006, as well as existing City financial policies related to capital and major maintenance planning and funding and asset preservation strategies. Appropriations from the Seattle Center Capital Reserve ~~((Subfund))~~ Fund for Seattle Center CIP projects shall be made annually by ordinance in the City budget or separately.

Section 83. There is established in the City Treasury the Seattle Center KeyArena Fund. The Fund shall receive earnings on its positive balances and pay interest on its negative balances. All assets, liabilities, and fund balance in the Seattle Center KeyArena Subfund (11420) of the Seattle Center Fund (11410), established pursuant to Ordinance 117139, shall be transferred to the Seattle Center KeyArena Fund created by this section.

Section 84. Section 2 of Ordinance 121206 is amended as follows:

Section 2. The Director of Finance, in consultation with the Seattle Center Director, is authorized and directed to create a McCaw Hall ~~((Subfund, a subfund of the Seattle Center))~~ Fund, into

which shall be deposited all revenues derived from the operation of McCaw Hall and from which the operating and maintenance expenses of the McCaw Hall shall be paid. Any unused funds, interest earnings, or excess revenues above current operating expenses shall be retained in the McCaw Hall ((~~Subfund~~)) Fund to pay future McCaw Hall maintenance or operating expenses. The Seattle Center Director is authorized to make transfers between the Seattle Center Fund and the McCaw Hall ((~~Subfund~~)) Fund in order to make the necessary accounting transactions in accordance with the Agreement attached hereto. Any income derived from investment of balances in this ((~~subfund~~)) Fund shall be deposited into the ((~~subfund~~)) Fund. The schedule of general fund contributions to the McCaw Hall ((~~subfund~~)) Fund shall be approved by the Director of Finance.

Section 85. All assets, liabilities, and fund balance in the Seattle Center McCaw Hall Subfund (10430) of the Seattle Center Fund (11410), established pursuant to Ordinance 121206, shall be transferred to the Seattle Center McCaw Hall Fund created by this ordinance. All assets, liabilities, and fund balance in the Seattle Center McCaw Hall Equipment Rental and Replacement Account (11431) and the Seattle Center McCaw Hall Reserve Fund (11433), established pursuant to Ordinance 121206, shall be transferred to the Seattle Center McCaw Hall Fund created by this ordinance. All assets, liabilities, and fund balance in the Capital Equipment Reserve Fund (11432), established pursuant to Ordinance 120946, shall be transferred to the Seattle Center McCaw Hall Fund created by this ordinance.

Section 86. All assets, liabilities, and fund balance in the Parks Capital Fund, created by Ordinance 124634, shall be transferred to the Parks Fund.

Section 87. Sections 1 and 2 of Ordinance 124652 are amended as follows:

Section 1. Definitions. Unless the context clearly requires otherwise, capitalized terms used in this Agreement have the following meanings:

* * *

“Interfund Loan” means a loan from the City’s Consolidated (Residual) Cash Pool (or its

participating funds) to ~~((a dedicated subfund))~~ the Park and Recreation Fund as described in Section 2 of this ordinance.

* * *

Section 2. Authorization of Interfund Loans.

(a) For the sole purpose of making cash available to fund Loan Draws made under the Loan Agreement authorized by this ordinance, an Interfund ~~((Loans))~~ Loan in an aggregate principal amount not to exceed \$10,008,000 (plus interest thereon accrued but unpaid) outstanding at any given time are hereby authorized to be made from the City's Consolidated (Residual) Cash Pool, or its participating funds, ~~((as follows: (i) not more than \$7,511,390 (plus interest accrued thereon but unpaid) to be loaned to a subfund to be created within))~~ to the City's Park and Recreation Fund. ~~((, and (ii) not more than \$2,496,610 (plus interest accrued thereon but unpaid) to be loaned to a subfund to be created within the City's Parks Capital Fund. The maximum amounts described in clauses (i) and (ii) of the preceding sentence shall be adjusted to conform to the amounts approved in the City's final adopted budget, provided that the total amount loaned by the Consolidated (Residual) Cash Pool to the two subfunds does not exceed \$10,008,000 (plus interest thereon accrued but unpaid).))~~ The Interfund ~~((Loans are))~~ Loan is to be repaid no later than December 1, 2023, with interest calculated at a variable rate set forth in subsection (b) of this Section 2. Amounts so borrowed shall be recorded ~~((against the respective subfunds))~~ and shall be used immediately to fund Loan Draws in accordance with the Loan Agreement. Amounts repaid may not be reborrowed.

(b) ~~((Each))~~ The Interfund Loan shall bear interest at a variable rate equal to the rate of return on the City's Consolidated (Residual) Cash Pool (or its equivalent successor), as determined by the Department of Finance and Administrative Services on a daily basis. Interest shall be calculated on the aggregate principal amount of ~~((all))~~ the Interfund ~~((Loans))~~ Loan made pursuant to this ordinance outstanding at the time of calculation.

(c) The Director of Finance may effectuate the Interfund Loan authorized in this ordinance by transferring cash from one or more funds participating in the City’s Consolidated (Residual) Cash Pool to the ~~((designated subfund))~~ Park and Recreation Fund, or by carrying ~~((such designated subfund))~~ the Park and Recreation Fund in a negative cash position in an amount not to exceed the maximum ~~((amounts))~~ amount set forth in subsection (a), less the amount of all repayments received, plus interest on the remaining balance that is accrued but unpaid, until no later than December 1, 2023. The Director of Finance is further authorized to establish, and modify if necessary, from time to time, a repayment plan and schedule providing that such Interfund ~~((Loans))~~ Loan shall be due and payable as to both principal and interest at such time as sufficient revenues received from the District under the Loan Agreement are available to make such repayment, but in no event shall this date extend beyond December 1, 2023.

(d) The Director of Finance is authorized to create any ~~((subfunds))~~ accounts in the Park and Recreation Fund ~~((and the Parks Capital Fund))~~ as may be necessary or desirable to accomplish the purposes of this ordinance.

Section 88. Section 3.06.010 of the Seattle Municipal Code, last amended by Ordinance 124919, is amended as follows:

3.06.010 Department ~~((Created))~~ created

* * *

B. As of the ~~((effective date of the ordinance introduced as Council Bill 118556))~~ January 1, 2016, all references in the Seattle Municipal Code to the “Department of Planning and Development Fund” or the “Planning and Development Fund” are deemed to be to the “Construction and ~~((Land Use))~~ Inspections Fund.”

* * *

Section 89. Subsection 3.06.055.A of the Seattle Municipal Code, which section was last amended by Ordinance 124919, is amended as follows:

3.06.055 Restricted set-asides

A. The Director of Finance and Administrative Services shall create within the Construction and ((~~Land Use~~)) Inspections Fund a set-aside account funded from regulatory fees and other money allotted thereto, for the accumulation of set-asides for the following municipal purposes:

1. Staffing Stability-to allow the Seattle Department of Construction and Inspections to retain trained staff during cyclical economic downturns so that the experience and abilities of that staff are available to customers when the economy again turns upward.
2. Technology-to accumulate needed funding to assure that major technology systems of the Seattle Department of Construction and Inspections can be upgraded or replaced when necessary.
3. Technology Currency-to hold funds adequate to accomplish normal personal computer replacements for the Seattle Department of Construction and Inspections for a single year so that normal upgrades can occur even in the trough of an economic downturn.
4. Strategic Planning and Implementation-to allow the Seattle Department of Construction and Inspections to plan ahead for continuous process improvements to better serve its customers, and to implement those plans, including staff training and equipment.

* * *

Section 90. Section 22.202.050 of the Seattle Municipal Code, last amended by Ordinance 125054, is amended as follows:

22.202.050 Housing and Abatement Accounting unit

A restricted accounting unit designated as the “Housing and Abatement Account” is established in the Construction and ((~~Land Use~~)) Inspections Fund from which account the Director is hereby authorized to pay the costs and expenses incurred for the repair, alteration, improvement, vacation and closure, removal, or demolition of any building, structure, or other dangerous condition pursuant to the provisions of this Title 22, or pursuant to any other ordinance administered and enforced by the Director declaring any building, structure, or

premises to be a public nuisance and ordering the abatement thereof. Money from the following sources shall be paid into the Housing and Abatement Accounting Unit:

- A. Sums recovered by the City as reimbursement for costs incurred by the City for the repair, alteration, stabilization, improvement, vacation and closure, removal, or demolition of buildings or structures in accordance with this Code;
- B. Sums recovered by the City as reimbursement for costs and expenses of abatement of buildings, structures, and premises declared to be public nuisances;
- C. The unencumbered balance remaining in the Housing and Abatement Revolving Fund created by Ordinance 106319;
- D. Other sums that may by ordinance be appropriated to or designated as revenue of the account;
- E. Other sums that may by gift, bequest, or grant be deposited in the account; and
- F. Fines and penalties collected pursuant to Section 22.208.150 and subsections 22.206.280.A, 22.206.280.B, 22.206.280.D, 22.206.280.E, and 22.206.280.F.

Section 91. Section 22.202.060 of the Seattle Municipal Code, last amended by the ordinance introduced as Council Bill 119107, is amended as follows:

22.202.060 Emergency Relocation Assistance Accounting Unit

A restricted accounting unit designated as the Emergency Relocation Assistance Account is established in the Construction and ~~((Land Use))~~ Inspections Fund, from which account the Director is hereby authorized to pay relocation assistance pursuant to Section 22.206.265, when a property owner is required to deposit such assistance pursuant to ~~((SMC))~~ Section 22.206.260.

* * *

Section 92. Section 22.214.087 of the Seattle Municipal Code, last amended by Ordinance 124919, is

amended as follows:

22.214.087 Rental Registration and Inspection Ordinance Enforcement Accounting Unit

A restricted accounting unit designated as the “Rental Registration and Inspection Ordinance Enforcement Account” is established in the Construction and ~~((Land Use))~~ Inspections Fund from which account the Director is authorized to pay or reimburse the costs and expenses incurred for notices of violation and civil actions initiated according to Sections 22.214.080 and 22.214.085. Money from the following sources shall be paid into the Rental Registration and Inspection Ordinance Enforcement Account:

- A. Penalties collected according to Section 22.214.086 for enforcing this Chapter 22.214 according to the notice of violation process described in Section 22.214.080;
 - B. Penalties collected according to Section 22.214.086 for enforcing this Chapter 22.214 when a civil action has been initiated according to Section 22.214.085;
 - C. Other sums that may by ordinance be appropriated to or designated as revenue to the account;
- and
- D. Other sums that may by gift, bequest, or grant be deposited in the account.

Section 93. There is established in the City Treasury the Fleet Capital Fund, which shall be used by the Department of Finance and Administrative Services to provide fleet vehicles to City departments, assess and implement environmental initiatives related to both the composition of the City’s fleet and the fuels that power it, actively manage and maintain the fleet, procure and distribute fuel, and operate a centralized motor pool. The Fund shall receive earnings on its positive balances and pay interest on its negative balances.

Section 94. All assets, liabilities, and fund balance in the Fleet Capital Subfund of the Finance and Administrative Services Fund shall be transferred to the Fleet Capital Fund.

Section 95. All assets, liabilities, and fund balance in the Regulatory Compliance and Consumer Protection Subfund of the Finance and Administrative Services Fund shall be transferred to the General Fund.

Section 96. All assets, liabilities, and fund balance in the Seattle Animal Shelter Subfund of the Finance

and Administrative Services Fund shall be transferred to the General Fund.

Section 97. Section 5.78.200 of the Seattle Municipal Code, last amended by Ordinance 123361, is amended as follows:

5.78.200 Expenditures-Seattle Climate Action Now Program ((-))

The Mayor or the Mayor’s designee is authorized to direct expenditures for the donations made to the Seattle Climate Action Now Program as designated by the donor; and the Director of Finance and Administrative Services is authorized to make payments against the Seattle Climate Action Now ~~((Subfund of))~~ Fund within the General Donations and Gift Trust Fund on vouchers approved by the Mayor or the Mayor’s designee as to payee and purpose.

Section 98. Sections 1, 4, and 5 of Ordinance 122876, last amended by Ordinance 123361, are amended as follows:

Section 1. There is hereby established a “Seattle Climate Action Now ~~((Subfund))~~ “the ((Subfund)) Fund” in the General Donations and Gift Trust Fund of the City. All donations made to the City in order to further purpose of the Seattle Climate Action Now Program as set forth in Section 4 of this Ordinance shall be deposited into this ~~((Subfund))~~ Fund.

* * *

Section 4. Donations deposited in the Seattle Climate Action Now ~~((Subfund))~~ Fund shall be used solely to further the purpose of the Seattle Climate Action Now Program, by providing information and other tools and resources to Seattle residents, businesses and organizations so they can take individual actions in the areas of transportation, home energy and consumer choices to reduce their greenhouse-gas emissions and combat global climate change.

Section 5. An annual report shall be submitted to the City Council’s Finance and Budget Committee by the Director of the Office of Sustainability and Environment no later than September 1 of each year detailing all expenditures made and individual donations above five-thousand dollars (\$5,000)

received for the Seattle Climate Action Now ((Subfund)) Fund. The annual report shall also include the fund balance for the ((subfund)) Fund and provide the City Council with a narrative of anticipated expenditures from the ((subfund)) Fund for the following year.

* * *

Section 99. Section 5.78.210 of the Seattle Municipal Code, last amended by Ordinance 123361, is amended as follows:

5.78.210 Expenditures-Prostituted Children Rescue Program

The Mayor or the Mayor's designee is authorized to direct expenditures for the donations made to the Prostituted Children Rescue Program as designated by the donor, and the Director of Finance and Administrative Services or the Director's designee is authorized to make payments against the Prostituted Children Rescue ((Subfund of)) Fund within the General Donations and Gift Trust Fund on vouchers approved by the Mayor or the Mayor's designee as to payee and purpose.

Section 100. Sections 1 and 4 of Ordinance 123184, last amended by Ordinance 123361, are amended as follows:

Section 1. There is established a Prostituted Children Rescue ((Subfund, (the Subfund) in)) Fund within the General Donations and Gift Trust Fund of the City. All donations made to the City in order to further the purpose of a Prostituted Children Rescue Program as set forth in Section 4 of this Ordinance shall be deposited into this ((Subfund)) Fund.

* * *

Section 4. Donations deposited into the Prostituted Children Rescue ((Subfund)) Fund shall be used solely to further the purpose of the Prostituted Children Rescue Program by supporting recovery programs for prostituted children that provide enhanced shelter, transitional housing, support and therapeutic services, and other services to victimized children, as well as training of first responders.

* * *

Section 101. Sections 1, 2, and 3 of Ordinance 118617 are amended as follows:

Section 1. There is hereby created in the General Trust Fund an Emergency Management (~~Sub-Fund (the Sub-Fund))~~) Fund, into which shall be deposited financial contributions received by the City from federal, state and local governments and private entities to reimburse the City for costs incurred as a result of declared disasters; to reimburse the City for costs incurred for mitigation projects to lessen the impact of future disasters; to compensate the City for administrative costs of the recovery effort; and to assist the City in specialized programs and other disaster management activities. Cash balances in the Emergency Management (~~Sub-Fund~~) Fund shall be invested and shall accrue interest until expended.

Section 2. The Police Department is authorized to apply for the transfer of funds from the (~~Sub-Fund~~) Emergency Management Fund received for the purposes outlined in Section 1, and the Chief of Police is authorized to expend funds received through such transfers to facilitate the enhancement of emergency management activities following the Standard Operating Procedures attached hereto as Exhibit A. All the necessary appropriations for disbursement of funds in the Emergency Management (~~Sub-Fund~~) Fund are hereby made and authorized. The Chief of Police will report annually to the Mayor and City Council the total of all monies received from such sources and an accounting of how the funds were expended.

Section 3. The (~~City Finance~~) Director of Finance and Administrative Services is authorized to pay the necessary warrants upon vouchers certified by the Chief of Police, or (~~his or her~~) the Chief's designee, on the Emergency Management (~~Sub-Fund~~) Fund.

Section 102. Sections 1 and 2 of Ordinance 120912 are amended as follows:

Section 1. There is hereby established a (~~subfund entitled~~) “Historical and Vital Records Preservation (~~Subfund~~) Fund” in the General Donations and Gift Trust Fund of the City, into which (~~subfund~~) shall be deposited donations made for the purposes of promoting archival records

preservation of historical and vital records through the activities and programs of the Office of the City Clerk, Legislative Department. All monetary donations for this purpose are hereby accepted. Funds in the “Historical and Vital Records Preservation (~~((Subfund))~~ Fund” may be expended from time to time, upon vouchers signed by the Director of the Department of Finance and Administrative Services for activities of the Office of the City Clerk in support of archival records preservation.

Section 2. The City Clerk is authorized to expend funds from the “Historical and Vital Records Preservation (~~((Subfund))~~ Fund” to accomplish the intended purposes (~~((of the subfund, as))~~) described in Section 1.

Section 103. Sections 1 and 2 of Ordinance 118289 are amended as follows:

Section 1. There is hereby established (~~((a fund entitled))~~) the “Pet Population Control (~~((Fund,))~~) Account” in the General Donations And Gift Trust Fund of the City, into which (~~((fund))~~) Account shall be deposited donations made for the purposes of promoting pet population control through programs and activities of the Municipal Spay and Neuter Clinic within Seattle. Funds in the “Pet Population Control (~~((Fund))~~) Account” may be expended from time to time, upon vouchers signed by the Director of the Department of Finance and Administrative Services for activities of the Municipal Spay and Neuter Clinic of the Department; provided that funds in the “Pet Population Control (~~((Fund))~~) Account” are distinguishable from, and shall not be used for the same purposes as, funds in the “Help The Animals (~~((Fund))~~) Account” established by Ordinance 108357.

Section 2. The Director of Finance and Administrative Services is authorized to expend funds in the “Pet Population Control (~~((Fund))~~) Account” to accomplish the intended purposes of the (~~((Fund))~~) Account, as described in Section 1.

Section 104. There is established in the City Treasury a special revenue fund entitled the Animal Shelter

Donation Fund. Three Accounts are established with the Fund:

- A. Help the Animals Account, into which shall be deposited donations made for purposes of promoting animal welfare other than pet population control through programs and activities of the Seattle Animal Shelter’s Spay and Neuter Clinic; and
- B. Pet Population Control Account, into which shall be deposited donations made for the purposes of promoting pet population control through programs and activities of the Seattle Animal Shelter’s Spay and Neuter Clinic; and
- C. Undesignated Donations Account, into which shall be deposited donations to the Seattle Animal Shelter for which the donor did not designate a specific purpose, and which may be used either for promoting animal welfare and/or pet population programs.

Section 105. Funds in the Animal Shelter Donation Fund may be expended from time to time, upon vouchers approved by the Director of the Department of Finance and Administrative Services, or its successor department(s), for activities of the Seattle Animal Shelter Division of the Department; provided that funds in the Help the Animals Account are distinguished from, and shall not be used for the same purposes as, funds in the Pet Population Control Account.

Section 106. All assets, liabilities, and fund balance in the Help the Animals Fund in the General Donations and Gift Trust Fund shall be transferred to the Help the Animals Account of the Animal Shelter Donation Fund. All assets, liabilities, and fund balance in the Pet Population Control Account in the General Donations and Gift Trust Fund shall be transferred to the Pet Population Control Account of the Animal Shelter Donation Fund. All assets, liabilities, and fund balance in the Seattle Animal Shelter Expansion Subfund in the General Donations and Gift Trust Fund shall be transferred to the Help the Animals Account of the Animal Shelter Donation Fund.

Section 107. All references to the “Defeasance Subfund” established by Ordinance 122834 shall be deemed to refer to the Defeasance Fund.

Section 108. Sections 1, 2, and 3 of Ordinance 115859 are amended as follows:

Section 1. As requested by the Mayor and recommended by the Superintendent of Parks and Recreation in this ordinance file, in accordance with the Agreement with the Municipality of Metropolitan Seattle (Sections 5 and 4.B.4) authorized by Ordinance 115496, the “Beach Maintenance ((Trust)) Fund” is hereby created in the City Treasury.

Section 2. Money in the Beach Maintenance ((Trust)) Fund may be temporarily deposited in such institutions or invested in such obligations as may be lawful for investment of City money. Investment proceeds received and any interest and profit received from the deposit or investment of such funds shall be applied and used solely for the maintenance of public beaches in Seattle, as stipulated in Ordinance 115496 and the Agreement authorized thereby.

Section 3. The sum of Two Million Dollars (\$2,000,000) is hereby appropriated from the Shoreline Park Improvement Fund and deposited in the Beach Maintenance ((Trust)) Fund and the ((City Comptroller)) City Treasurer is authorized to ((draw and the city Treasurer to pay the necessary warrants and)) make the necessary transfers of funds. The principal sum shall be held in permanent trust and expenditures from the Beach Maintenance ((Trust)) Fund shall be made only from the earnings thereon, as contemplated in Section 2 hereof.

Section 109. The H.H. Dearborn Trust Fund, established pursuant to Ordinances 37416 and 82433, is renamed the H.H. Dearborn Fund.

Section 110. There is created in the City Treasury a Regulatory Agency Fund, into which shall be deposited various regulatory fees collected by the City on behalf of other government jurisdictions, including but not limited to taxicab and transportation network company license fees collected on behalf of King County and fingerprinting fees collected on behalf of the State of Washington.

Section 111. Chapter 21.100 of the Seattle Municipal Code, last amended by Ordinance 121420, is repealed:

~~((Chapter 21.100 STREET UTILITY~~

~~21.100.010 Definitions.~~

~~As used in this chapter:~~

~~A. "Street facilities" means and includes all city streets, alleys, areaways, street lighting, traffic-control devices, bridges, sidewalks, curbs, gutters, and parking facilities owned by The City of Seattle and now and hereafter within the jurisdiction of the Seattle Department of Transportation, except those facilities, property rights, and interests owned by the City and placed under the jurisdiction of the Drainage and Wastewater Utility or the Solid Waste Utility.~~

~~B. "Transportation purposes" means and includes but shall not be limited to the following:~~

- ~~1. The operation and preservation of streets and other transportation improvements;~~
- ~~2. New construction, reconstruction and expansion of City streets, and other transportation improvements;~~
- ~~3. Development and implementation of public transportation and high-capacity transit improvements and programs;~~
- ~~4. Planning, design, and acquisition of right-of-way and sites for such transportation purposes.~~

~~21.100.020 Establishment.~~

~~A Street Utility is hereby established within the Seattle Department of Transportation, and the Director of Transportation shall manage, control, and operate the Street Utility pursuant to RCW 82.80.040 through 82.80.060. The Street Utility shall have jurisdiction of all street facilities as defined in this chapter.~~

~~21.100.030 Street Utility charges.~~

~~The City may impose, and the Street Utility may collect, periodic street utility charges for the use or availability of the streets. The Street Utility may use other authorized funding sources to raise revenues for transportation purposes. Pursuant to RCW 82.80.050, the total annual amount of periodic street utility charges imposed by the~~

~~City shall not exceed fifty (50) percent of the actual costs of operation, maintenance and preservation of the street facilities. The Director of Transportation is authorized to negotiate and, upon execution, implement agreements with other utilities or local government entities to provide for billing and collection of street utility charges.~~

~~**21.100.040 Street Utility Subfund created.**~~

~~A special subfund known as the “Street Utility Subfund” shall be created within the Transportation Fund. All street utility charges collected pursuant to RCW 82.80.050 and any other funds assessed or generated and designated for the Street Utility pursuant to RCW 82.80.060 shall be credited to the Street Utility Subfund, and interest accrued on such charges shall be credited to the Street Utility Sub-Fund.~~

~~**21.100.050 Use of Street Utility funds and other funds.**~~

~~Money in the Street Utility Subfund shall be used strictly for transportation purposes as defined by this chapter and as required by RCW 82.80.060. Pursuant to RCW 82.80.060, the Seattle Department of Transportation may, in addition to funds in the Street Utility Subfund, expend other funds from other sources for street facilities and for transportation purposes.~~

~~**21.100.060 Administration of Utility.**~~

~~The Director of Transportation shall maintain a system of accounts to ensure all revenues collected pursuant to RCW 82.80.050 and other funds designated for the Street Utility Subfund are used strictly for transportation purposes. Pursuant to RCW 82.80.050, the Director shall maintain a system of accounts that enables the Director to determine the actual costs of operation, maintenance, and preservation of the street facilities, and the Director shall calculate the annual limitation on the total amount of periodic street utility charges based upon fifty (50) percent of the actual costs of operation, maintenance, and preservation of the street facilities.))~~

Section 112. Chapter 5.76 of the Seattle Municipal Code, last amended by Ordinance 124920, is repealed:

~~**((Chapter 5.76 TABLE OF FUNDS**~~

The following table provides the Code user with a list of funds established by The City of Seattle and the numbers of the ordinances creating and amending those funds. When the text of an ordinance has been codified, the applicable section or chapter number appears in parentheses following the name of the fund.

Fund	Ord. No.
Abatement Revolving Fund	90578
Antirecessionary Grant Fund	105962
Arterial City Street Fund	90497, 107296, 120537
Bond Fund, 1987 Bond Account	113442
Business Improvement Area Fund	111244
Capitol Hill Business Improvement Area Account	113029
Downtown Seattle Retail Core Business Improvement Area Account	113015
Pioneer Square Account	111244
West Seattle Junction Parking and Business Improvement Area Account	113326
Cherry Hill Fund, Program No. Wash. N-5	99155
City Street Subfund	67365, 116441, 120537
Community Development Operating Fund	99644
Comprehensive Planning Assistance Fund	101637, 103726, 103786, 104523
Consolidated Local Improvement District No. 1	
Bond Redemption Fund	108419
Construction and Land Use Fund	109124
Housing and Abatement Account (See § 22.202.050)	114815
Contingent Fund (See Charter Art. VIII § 10)	Charter
Contingent Fund A	18132, 45599, 96790, 99585
Contingent Fund B	8260, 88537, 96234
Contingent Fund D	93614
Development Rights Fund	117342
Drainage and Wastewater Fund (See § 21.28.280, Ch. 21.33)	84390, 91208, 114155
Economic Development Grant Fund	106869
Employees Retirement Fund (See § 4.36.020)	78444
Entrepreneurial Assistance Program Fund	101533
Executive Services Fund	109129, 118636
FACE Programs Escrow Fund	100628
Fiber Leasing Fund	123931
Firemen's Pension Fund	98956
General Donations and Gifts Trust Fund	88046
Abused Women's Shelter Fund	114547
Animal Population Control Clinic Account	101212
Anti-Violence Project Fund	117035
Aquarium Donations Accounting Unit	107599, 107600, 120537
Arboretum Teahouse Reconstruction Account	102180
Burke-Gilman Trail Hiking and Biking Fund Account	103434
Cardiopulmonary Resuscitation Training Account (See § 3.16.140)	100336
Children and Youth Commission Account	113260
Chinese Garden Memorial Account	115521
Civic Arts Account	96845
Arts Newsletter Subaccount	103429

Ballard Avenue Project, Miro FitzGerald Mosaic Subaccount	107585
Franceska Ballinger Memorial Subaccount	94181
Doris Chase Sculpture Subaccount	97366
Committee of 33 Subaccount	97366
Jan Evans Sculpture Subaccount	107437
Gift Catalogue Account (See Chapter 5.78)	112137
Greening Sculpture: Gasworks Park Subaccount	105638
Michael Heizer Sculpture Subaccount	105840
Noguchi Sculpture Subaccount	96348
Office of Urban Conservation Subaccount	104615
Westlake Square Fountain Subaccount	94283
Christopher Columbus Commemorative Sculpture Account	105013
Discovery Park Memorial Account	114947
Division on Aging Senior Opportunities Gifts and Donations Account	105566
Downtown Health and Human Service Account	112602
Elderly Activities Account	103416
Family Violence Project Account	114881
Help the Animals Account	108357
Korean and Vietnam Casualties Memorial Account	103140, 103597
Kubota Gardens Account	114052
K-9 Unit Gifts Account	10664756
Molly Matthews Memorial Account	111639
Mayor's Small Business Task Force Account	117017
Medic I Program Account	102770
Nutcracker Northwest Account	100562
OWR Public Information and Educational Materials Account	116598
Police Department Horse Patrol	110461, 110866
Police Officer of the Year Award Account	102977
PONCHO Display Case Account	103077
P-Patch Gardenship Account	118546
Seattle Arts Festival Account	101347
Tony Smith Sculpture Account	103334
Summer Youth Activities Account	97902
John N. Sylvester Playfield Internship Program Memorial Account	117273
Transportation Systems Management (TSM) Account	112514
Volunteer Park Conservatory Account	116399
Mrs. Betty Wile Levy Medical Aid Unit Memorial Account	108395
Zoo Parent Account	112504
General Fund	106960
Cable Franchise Fee Subfund	118196
Cumulative Reserve Subfund	81301, 116497, 117256, 117977, 119761, 120411, 121642, 121661, 122557, 123361
Capital Projects Account	116497, 117977, 119761, 120411, 121642, 121661, 123361
Real Estate Excise Tax I Subaccount	116497, 117977, 119761
Real Estate Excise Tax II Subaccount	116497, 117977, 119761
Unrestricted Subaccount	116497, 117977, 119761
South Lake Union Property Proceeds Subaccount	120411
Asset Preservation Subaccount - General Facilities	121642

Street Vacation Subaccount	121661
Bluefield Habitat Maintenance Subaccount	123772
Revenue Stabilization Account :	116497, 117256, 119761, 122557
Development Rights Subfund	117342, 117977
Election Campaign Account (See § 2.04.460).....	106653, 107772, 108130
Emergency Subfund.....	116642, 117977
Emergency Account.....	116642, 117977
Supplemental Appropriation Account	116642, 117977
Group Term Life Insurance Subfund.....	117977
Health Care Subfund	114893, 117977
Industrial Insurance Subfund (See § 4.44.060)	101715, 117977
Judgment/Claims Subfund (See § 5.24.010)	108657, 117977
Neighborhood Matching Subfund	113750, 115345, 117977
Refund Account.....	106058, 106295, 106966, 108434, 109133
Special Employment Program Subfund.....	112556, 117977
Unemployment Insurance Subfund (See § 4.40.020) ...	104083, 107063, 117977
General Fund (See Charter Art. VIII § 15)	Charter
General Trust Fund	112362
Drug Enforcement Forfeiture Account	113484
Emergency Management Subfund.....	118617
Vice Enforcement/Money Laundering Forfeiture Account.....	116666
Guaranty Deposits Fund	16045
Housing and Community Development Revenue Sharing Fund.....	104195
LID Subaccount	107071
Repayment Fund Subaccount	109267
Southeast Seattle Economic Development Revolving Account	113991
Stevens Neighborhood Strategy Area Revolving Development Account ..	108066
Urban Renewal Close Out Subaccount	106797
Housing Rehabilitation Holding Fund.....	103703
Human Resources Operating Fund	103014
Indian Federal Integrated Grant Project Fund	102358
Library Fund (See Charter Art. XII § 1)	Charter
Light Fund	96529
Local Improvement Guaranty Fund (See Chapter 20.08)	62364, 70894, 102560
Low Income Elderly and Handicapped	
Housing Development Bond Redemption Fund	110124
General Obligation Bond, 1986 Advance Refunding Account	113244
Low Income Housing Fund	113834
Downtown Housing Maintenance Account	112383, 113834
Downtown Housing Preservation Account	112342, 113834
Growth-Related Housing Account.....	113834
Housing Matching Account.....	114376
Multi-year Housing Program Account.....	115089
1986 Housing Levy Account	112904, 113834
TDR/Mitigation Subfund	113752, 113834, 115583, 118307
Weatherization Account.....	115647
Metro Transit Payroll Fund	101734
Minimum Maintenance Historic Building Revolving Fund (See § 25.28.260).....	107323

Model City Fund	96839, 98123, 98770
Municipal Arts Fund (See § 20.32.050)	102210, 105389
Lloyd Hamrol Sculpture Subaccount	108113
Municipal Light and Power Bond Reserve Fund	71917, 92935
NDP Expenditures Fund, Program No. Wash. A-2	98876
Neighborhood Participation Account	115345
Northwest Leschi Rehabilitation Escrow Fund, Program No. Wash. A-2	98876
Officers and Employees Claim Fund	104526, 105637
Open Spaces and Trails Bond Fund	114900
Park Acquisition and Development Fund	97059
Aquarium Donations Accounting Unit	107599, 107600, 120537
Conservatory Donations Accounting Unit	106963, 120537
Park and Recreation Fund (See Charter Art. XI § 3)	Charter
Pike Place Project Rehabilitation Escrow Fund, Project No. Wash. R-17	104811
Project Temporary Loan Repayment Fund, Project No. Wash. R-13	98417
Rapid Transit Study Fund	96366
Residual Cash Investment Fund (See § 5.06.030)	111626
Salary Fund	107949
Seattle Center Fund	92479, 94767
Seattle Municipal Water System 1981 Construction Fund	110208
Seattle Sewerage Revenue Bond Reserve Fund	87670
Seattle Water Revenue Bond Reserve Fund	87220, 91667
Solid Waste Fund (See § 21.40.130)	99322, 104455
Survey and Planning Fund, Wash. R-5	93291
Survey and Planning Fund, Wash. R-13	93291
Training Operating Fund	101694
Transportation Bond Fund	118503
Transportation Fund	116441, 120537
Street Utility Subfund	116451
Transportation Operating Fund	117713
Transportation Improvement Fund	114353
Arterial Development Subfund	114818
Treasurer's Clearing Fund	103415, 106058
Urban Renewal Operating Fund	91953
Utility Clearing Fund	92358
Vanpool Fund	108614, 108807
Voucher Fund	107948
Water Construction Fund	112034
Waterway Operation and Maintenance Account (See § 16.08.050)	87983, 100171, 114227))

Section 113. Sections 1 through 112 of this ordinance shall take effect on January 1, 2018.

Section 114. This ordinance shall take effect and be in force 30 days after its approval by the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it shall take effect as provided by

Seattle Municipal Code Section 1.04.020.

Passed by the City Council the _____ day of _____, 2017, and signed by
me in open session in authentication of its passage this _____ day of _____, 2017.

President _____ of the City Council

Approved by me this _____ day of _____, 2017.

Jenny A. Durkan, Mayor

Filed by me this _____ day of _____, 2017.

Monica Martinez Simmons, City Clerk

(Seal)