

Subtitle III Funds

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 in the name of the fund.

Fund	Ord. No.
Abatement Revolving Fund .....	90578
Administrative Services Fund .....	109129
Antirecessionary Grant Fund .....	105962
Arterial City Street Fund .....	90497, 107296
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
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
FACE Programs Escrow Fund .....	100628
Firemen's Pension Fund .....	98956
General Donations and Gift Trust Fund .....	88046
Abused Women's Shelter Fund .....	114547
Animal Population Control Clinic Account .....	101212
Anti-Violence Project Fund .....	117035
Aquarium Donations Account .....	107599
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

REVENUE, FINANCE AND TAXATION

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 .....	106656
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
Seattle Arts Festival Account .....	101347
Seattle Center Gifts Account .....	106102
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
Cumulative Reserve Subfund .....	81301, 116497, 117977
Capital Projects Account .....	116497, 117977
Major Maintenance Reserve Account .....	116497, 117256, 117977
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

(Seattle 3-96)

Seattle Municipal Code  
 August 2006 code update file  
 Text for historic reference only.

TABLE OF FUNDS

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
Bumbershoot Festival Account (See § 17.40.080) .....	112577
Drug Enforcement Forfeiture Account .....	113484
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 (See § 22.210.100) .....	112383, 113834
Downtown Housing Preservation Account (See § 22.210.190) .....	112342, 113834
Growth-Related Housing Account .....	113834
Housing Matching Account .....	114376
Housing Mitigation Account .....	113752, 113834, 115583
Multi-year Housing Program Account .....	115089
1986 Housing Levy Account .....	112904, 113834
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

For current SMC, contact  
 the Office of the City Clerk

REVENUE, FINANCE AND TAXATION

Park Acquisition and Development Fund .....	97059
Aquarium Donations Account .....	107600
Conservatory Donations Account .....	106963
Park and Recreation Fund (See Charter Art. XI § 3) .....	Charter
Municipal Golf Facilities Improvement Subaccount .....	115678
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 Fund .....	116441
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

(Seattle 3-96)

For current SMC, contact  
the Office of the City Clerk

Chapter 5.78  
GIFT CATALOGUE

Sections:

- 5.78.010 Account established—Donations.
- 5.78.020 Expenditures—Seattle Center programs.
- 5.78.030 Expenditures—Seattle Arts Commission.
- 5.78.040 Expenditures—Engineering Department programs.
- 5.78.060 Expenditures—Department of Housing and Human Services.
- 5.78.070 Expenditures—Seattle-King County Department of Public Health.
- 5.78.080 Expenditures—Water Department.
- 5.78.090 Expenditures—Police Department.
- 5.78.100 Expenditures—Fire Department.
- 5.78.110 Expenditures—Georgetown Steam Plant Landmark Center.
- 5.78.120 Expenditures—Department of Parks and Recreation.
- 5.78.130 Expenditures—Personnel Department.
- 5.78.140 “In-kind” gift acceptance conditions.
- 5.78.150 Expenditures—Finance Director.
- 5.78.160 Expenditures—Department of Construction and Land Use.
- 5.78.170 Expenditures—City Clerk's Office.

**5.78.010 Account established—Donations.**

A. There is hereby established a Gift Catalogue account in the General Donations and Gift Trust Fund with subaccounts therein for the purposes set forth in the City's Gift Catalogue, and donations shall be credited to the appropriate subaccounts. The City Finance Director is authorized and directed to accept donations for the purposes set forth in the Gift Catalogue and to give his or her receipt, and the City Finance Director shall keep appropriate accounts and subaccounts therefor.

B. “City's Gift Catalogue,” as used in this chapter, means the document attached to Ordinance 112137 and such supplemental catalogues as may be issued by the City, with the approval of the Mayor and the City Council by resolution, from time to time.

(Ord. 116368 § 170, 1992; Ord. 114260 § 1, 1988; Ord. 112137 § 1(part), 1985.)

**5.78.020 Expenditures—Seattle Center programs.**

The Director of the Seattle Center is authorized to direct expenditures for the donations made to the Seattle Center programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw to pay warrants against the designated program account or subaccount on vouchers approved by The Seattle Center Director as to payee and purpose. (Ord. 116368 § 171, 1992; Ord. 112137 § 1(part), 1985.)

**5.78.030 Expenditures—Seattle Arts Commission.**

The Seattle Arts Commission is authorized to direct expenditures for the donations made to the Seattle Arts Commission programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw and to pay warrants against said program accounts or subaccounts on vouchers approved by said Commission as to payee and purpose. (Ord. 116368 § 172, 1992; Ord. 112137 § 1(part), 1985.)

**5.78.040 Expenditures—Engineering Department programs.**

The Director of Engineering is authorized to direct expenditures for the donations made to the Engineering Department programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw and to pay warrants against said program accounts or subaccounts on vouchers approved by the Director of Engineering as to payee and purpose. (Ord. 116368 § 173, 1992; Ord. 112137 § 1(part), 1985.)

**5.78.060 Expenditures—Department of Housing and Human Services.**

The Director of the Department of Housing and Human Services is authorized to direct expenditures for the donations made to that Department's programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw and to pay warrants against said program accounts or subaccounts on vouchers approved by the Director of Housing and Human Services as to payee and purpose.

(Ord. 116368 § 175, 1992; Ord. 115958 § 17, 1991; Ord. 112137 § 1(part), 1985.)

**5.78.070 Expenditures—Seattle-King County Department of Public Health.**

The Director of Public Health is authorized to direct expenditures for the donations made to the Seattle-King County Department of Public Health programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw and to pay warrants against said program accounts or subaccounts on vouchers approved by the Director of Public Health as to payee and purpose.

(Ord. 116368 § 176, 1992; Ord. 112137 § 1(part), 1985.)

**5.78.080 Expenditures—Water Department.**

The Superintendent of Water is authorized to direct expenditures for the donations made to the Water Department programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw and to pay warrants against said program accounts or subaccounts on vouchers approved by the Superintendent as to payee and purpose.

(Ord. 116368 § 177, 1992; Ord. 112137 § 1(part), 1985.)

**5.78.090 Expenditures—Police Department.**

The Chief of Police is authorized to direct expenditures for the donations made to the Police Department programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw to pay warrants against said program accounts or subaccounts on vouchers approved by the Chief as to payee and purpose.

(Ord. 116368 § 178, 1992; Ord. 112137 § 1(part), 1985.)

**5.78.100 Expenditures—Fire Department.**

The Chief of the Fire Department is authorized to direct expenditures for the donations made to the Fire Department programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw and to pay warrants against said program accounts or subaccounts on vouchers approved by the Chief as to payee and purpose.

(Ord. 116368 § 179, 1992; Ord. 112137 § 1(part), 1985.)

**5.78.110 Expenditures—Georgetown Steam Plant Landmark Center.**

Disbursements from the Gift Catalogue account for the Georgetown Steam Plant Landmark Center program and other programs not provided for by this chapter shall be made by separate ordinance.

(Ord. 112137 § 1(part), 1985.)

**5.78.120 Expenditures—Department of Parks and Recreation.**

The Superintendent of Parks and Recreation is authorized to direct expenditures for the donations made to the Department of Parks and Recreation programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw and to pay warrants against said program accounts or subaccounts on vouchers approved by the Superintendent as to payee and purpose.

(Ord. 116368 § 180, 1992; Ord. 112137 § 1(part), 1985.)

**5.78.130 Expenditures—Personnel Department.**

The Director of Personnel is authorized to direct expenditures for the donations made to the Personnel Department programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw and to pay warrants against said program accounts or subaccounts on vouchers approved by the Director of Personnel as to payee and purpose.

(Seattle 9-94)

(Ord. 116368 § 181, 1992; Ord. 112137 § 1(part), 1985.)

**5.78.140 "In-kind" gift acceptance conditions.**

Department heads are authorized to accept "in-kind" gifts and use the same for their respective programs as set forth in the City's Gift Catalogue as designated by the donor.

(Ord. 112137 § 1(part), 1985.)

**5.78.150 Expenditures—Finance Director.**

The City Finance Director is authorized to direct expenditures for the donations to the Finance Department programs and to programs of the former Department of Licenses and Consumer Affairs in the City's Gift Catalogue as designated by the donor; and to draw and to pay warrants against said program accounts or subaccounts on vouchers.

(Ord. 117169 § 59, 1994; Ord. 116368 § 182, 1992; Ord. 114260 § 2(part), 1988.)

**5.78.160 Expenditures—Department of Construction and Land Use.**

The Director of Construction and Land Use is authorized to direct expenditures for the donations to the Construction and Land Use Department programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw and to pay warrants against said program accounts or subaccounts on vouchers approved by the Director of Construction and Land Use as to payee and purpose.

(Ord. 116368 § 183, 1992; Ord. 114260 § 2(part), 1988.)

**5.78.170 Expenditures—City Clerk's Office.**

The City Council is authorized to direct expenditures for the donations to the City Clerk's Office programs in the City's Gift Catalogue as designated by the donor; and the City Finance Director is authorized to draw and to pay warrants against such program accounts or subaccounts on vouchers approved by the City Clerk as to payee and purpose.

(Ord. 116368 § 185, 1992; Ord. 114966 § 1, 1990.)

**Sections:**

**5.80.010 Purpose of subfund.**

**5.80.020 Structure of subfund.**

**5.80.030 Capital projects accounts.**

**5.80.010 Purpose of subfund.**

There is hereby established under authority of RCW 35.21.070, as a subfund of the General Fund, a cumulative reserve fund for several different municipal purposes as well as certain specific municipal purposes as follows:

A. The making of any public improvement, including but not limited to the construction, alteration, renovation or repair of City buildings; the establishment, widening and extending of streets and highways; and the construction and repair of sewers;

B. Investigations and studies in connection with any public improvement;

C. The acquisition of real property;

D. The purchase of supplies, material or equipment as specified in the ordinance making an appropriation therefor;

E. Civil defense;

F. The provision of low-income housing;

G. The provision of reserves for revenue stabilization for future operations;

H. Short-term loans for capital projects to meet cash-flow requirements, provided that a source of repayment is identified and that a schedule and term of repayment are specified;

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 RCW;

J. The matching of federal or state funds for any of the foregoing or any other municipal purpose the nature of which shall be specified in the appropriating ordinance.

The subfund shall be known as the Cumulative Reserve Subfund.

(Ord. 117977 § 1(part), 1995; Ord. 116497 § 1, 1992; Ord. 81301 § 1(part), 1952.)

**5.80.020 Structure of subfund.**

The Cumulative Reserve Subfund shall be comprised of two (2) accounts: the Major Maintenance Reserve Account and the Capital Projects Account, with its several sub-accounts.

A. The Major Maintenance Reserve Account shall be used to address the City's major mainte-

**Chapter 5.80  
CUMULATIVE RESERVE SUBFUND**

5.80.020 REVENUE, FINANCE AND TAXATION

nance needs, including the accumulated backlog. Expenditures from the Major Maintenance Reserve Account shall require an ordinance adopted by a majority of the members of the City Council.

B. The Capital Projects Account shall be comprised of several sub-accounts, including but not limited to the Real Estate Excise Tax Account One; the Real Estate Excise Tax Account Two; and the Unrestricted Account. Expenditures from the Capital Projects Account shall require an ordinance adopted by a majority of the members of the City Council.

(Ord. 117977 § 1(part), 1995; Ord. 117256 § 1, 1994; Ord. 116497 § 2, 1992; Ord. 81301 § 1(part), 1952.)

**5.80.030 Capital projects accounts.**

A. The Unrestricted Account—Major Maintenance shall be comprised of real estate excise taxes collected on or prior to April 30, 1992, and other moneys designated for that account by ordinance. Money in the Unrestricted Account—Major Maintenance derived from real estate excise taxes collected on or prior to April 30, 1992, shall be expended only for capital projects contemplated by RCW 82.46.010 and 82.46.035 prior to their 1992 amendments.

B. The Real Estate Excise Tax Account One shall be comprised of the first one-quarter ( $\frac{1}{4}$ ) of one percent (1%) 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.

C. The Real Estate Excise Tax Account Two shall be comprised of the second one-quarter ( $\frac{1}{4}$ ) of one percent (1%) 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.

D. The Unrestricted Account—Other shall, unless provided otherwise by ordinance, be comprised of revenues from sales of surplus City property, transfers of General Fund balances, investment earnings attributable to the Capital Projects Subfund of the Cumulative Reserve Fund, and other unrestricted contributions to the Cumulative Reserve Fund.

(Ord. 116497 § 1, 1992; Ord. 81301 § 1(part), 1952.)

(Seattle 3-96)