

2013 - 2014 Seattle City Council Green Sheet

Ready for Notebook

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**Budget Action Title:** Reduce excess appropriation to Judgment/Claims Subfund

**Councilmembers:** Budget Committee

**Staff Analyst:** John McCoy

**Council Bill or Resolution:**

Date		Total	SB	BH	TR	RC	TB	NL	JG	SC	MO
	Yes										
	No										
	Abstain										
	Absent										

**Summary of Dollar Effect**

See the following pages for detailed technical information

	2013 Increase (Decrease)	2014 Increase (Decrease)
<b>General Subfund</b>		
<b>General Subfund Revenues</b>	\$0	\$0
<b>General Subfund Expenditures</b>	(\$185,637)	(\$29,089)
<b>Net Balance Effect</b>	\$185,637	\$29,089
<b>Other Funds</b>		
<b>Judgment/Claims Subfund (00126)</b>		
<b>Revenues</b>	(\$365,703)	(\$57,306)
<b>Expenditures</b>	\$0	\$0
<b>Net Balance Effect</b>	(\$365,703)	(\$57,306)
<b>Park and Recreation Fund (10200)</b>		
<b>Revenues</b>	(\$13,279)	(\$2,090)
<b>Expenditures</b>	(\$13,279)	(\$2,090)
<b>Net Balance Effect</b>	\$0	\$0
<b>Transportation Operating Fund (10310)</b>		
<b>Revenues</b>	(\$72,346)	(\$11,387)
<b>Expenditures</b>	(\$72,346)	(\$11,387)
<b>Net Balance Effect</b>	\$0	\$0
<b>Seattle Center Fund (11410)</b>		
<b>Revenues</b>	(\$14,310)	(\$2,252)
<b>Expenditures</b>	(\$14,310)	(\$2,252)

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<b><i>Net Balance Effect</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>
<b><i>Finance and Administrative Services Fund (50300)</i></b>		
<b><i>Revenues</i></b>	<b><i>(\$4,534)</i></b>	<b><i>(\$714)</i></b>
<b><i>Expenditures</i></b>	<b><i>(\$4,534)</i></b>	<b><i>(\$714)</i></b>
<b><i>Net Balance Effect</i></b>	<b><i>\$0</i></b>	<b><i>\$0</i></b>
<b><i>Total Budget Balance Effect</i></b>	<b><i>(\$180,066)</i></b>	<b><i>(\$28,217)</i></b>

***Budget Action description:***

This green sheet reduces excess revenues to the Judgment/Claims Subfund by \$366,000 in 2013 and \$57,000 in 2014. The City uses the Judgment/Claims Subfund to pay out litigation costs for various departments, including the utilities. The Mayor’s Proposed Budget contains an estimate of those costs in 2013 and 2014, and also appropriates additional funds in excess of that estimate. This green sheet would reduce appropriations into the Fund so that they exactly equal the estimate. The Fund will retain approximately \$15 million in fund balance as a reserve against unexpected expenses.

Approximately 51% of this change represents savings to the General Subfund, via direct billing and savings to General Subfund-supported departments. This equals \$186,000 in 2013 and \$29,000 in 2014. The remainder in both years will be reflected as savings to the utilities in the form of lower billing for judgments and claims. The utilities pay into the Fund for actual expenses incurred.

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### Budget Action Transactions

**Budget Action Title:** Reduce excess appropriation to Judgment/Claims Subfund

#	Transaction Description	Position Title	Number of Positions	FTE	Dept	BCL or Revenue Source	Summit Code	Fund	Year	Revenue Amount	Expenditure Amount
1	Reduce FAS appropriation to Judgment Claims Fund				FAS	Judgment and Claims	A4000	50300	2013		(\$4,534)
2	Reduce DPR appropriation to Judgment Claims Fund				DPR	Judgment and Claims	K380A	10200	2013		(\$13,279)
3	Reduce CEN appropriation to Judgment Claims Fund				CEN	Judgment and Claims	SC710	11410	2013		(\$14,310)
4	Reduce SDOT appropriation to Judgment Claims Fund				SDOT	General Expense	18002	10310	2013		(\$72,346)
5	Reduce SFD appropriation to Judgment Claims Fund				SFD	Operations	F3000	00100	2013		(\$9,970)
6	Reduce SPD appropriation to Judgment Claims Fund				SPD	Deputy Chief of Staff	P1600	00100	2013		(\$55,808)
7	Reduce FG appropriation to Judgment Claims Fund				FG	Judgment/Claims Subfund	Q5971260	00100	2013		(\$15,390)
8	Reduce FAS appropriation to Judgment Claims Fund				FAS	Judgment and Claims	A4000	50300	2014		(\$714)
9	Reduce DPR appropriation to Judgment Claims Fund				DPR	Judgment and Claims	K380A	10200	2014		(\$2,090)
10	Reduce CEN appropriation to Judgment Claims Fund				CEN	Judgment and Claims	SC710	11410	2014		(\$2,252)
11	Reduce SDOT appropriation to Judgment Claims Fund				SDOT	General Expense	18002	10310	2014		(\$11,387)
12	Reduce SFD appropriation to Judgment Claims Fund				SFD	Operations	F3000	00100	2014		(\$1,569)
13	Reduce SPD appropriation to Judgment Claims Fund				SPD	Deputy Chief of Staff	P1600	00100	2014		(\$8,655)

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#	Transaction Description	Position Title	Number of Positions	FTE	Dept	BCL or Revenue Source	Summit Code	Fund	Year	Revenue Amount	Expenditure Amount
14	Reduce FG appropriation to Judgment Claims Fund				FG	Judgment/Claims Subfund	Q5971260	00100	2014		(\$2,422)
15	Reduce total revenue to Judgment Claims Fund				JC	General Subfund Support	587001	00126	2013	(\$15,390)	
16	Reduce total revenue to Judgment Claims Fund				JC	Payments from City-operated utilities	544730	00126	2013	(\$180,065)	
17	Reduce total revenue to Judgment Claims Fund				JC	Payments from General Government departments	544730	00126	2013	(\$170,248)	
18	Reduce total revenue to Judgment Claims Fund				JC	Use of Fund Balance	379100	00126	2013	\$365,703	
19	Reduce total revenue to Judgment Claims Fund				JC	General Subfund Support	587001	00126	2014	(\$2,412)	
20	Reduce total revenue to Judgment Claims Fund				JC	Payments from City-operated utilities	544730	00126	2014	(\$28,216)	
21	Reduce total revenue to Judgment Claims Fund				JC	Payments from General Government departments	544730	00126	2014	(\$26,678)	
22	Reduce total revenue to Judgment Claims				JC	Use of Fund Balance	379100	00126	2014	\$57,306	
23	Reduce GF support to FAS accordingly				FG	Finance and Administrative Services Fund	QA001004	00100	2013		(\$4,534)
24	Reduce GF support to FAS accordingly				FAS	OPER TR IN-FR GENERAL FUND - Judgment/Claims Fund	587001	50300	2013	(\$4,534)	
25	Reduce GF support to FAS accordingly				FG	Finance and Administrative Services Fund	QA001004	00100	2014		(\$714)

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#	Transaction Description	Position Title	Number of Positions	FTE	Dept	BCL or Revenue Source	Summit Code	Fund	Year	Revenue Amount	Expenditure Amount
26	Reduce GF support to FAS accordingly				FAS	OPER TR IN-FR GENERAL FUND - Judgment/Claims Fund	587001	50300	2014	(\$714)	
27	Reduce GF support to DPR accordingly				FG	Parks and Recreation Fund	Q5971020	00100	2013		(\$13,279)
28	Reduce GF support to DPR accordingly				DPR	General Subfund Support	587001	10200	2013	(\$13,279)	
29	Reduce GF support to DPR accordingly				FG	Parks and Recreation Fund	Q5971020	00100	2014		(\$2,090)
30	Reduce GF support to DPR accordingly				DPR	General Subfund Support	587001	10200	2014	(\$2,090)	
31	Reduce GF support to CEN accordingly				FG	Seattle Center Fund	Q5971141	00100	2013		(\$14,310)
32	Reduce GF support to CEN accordingly				CEN	General Subfund Support	587001	11410	2013	(\$14,310)	
33	Reduce GF support to CEN accordingly				FG	Seattle Center Fund	Q5971141	00100	2014		(\$2,252)
34	Reduce GF support to CEN accordingly				CEN	General Subfund Support	587001	11410	2014	(\$2,252)	
35	Reduce GF support to SDOT accordingly				FG	Transportation Fund	Q5971039	00100	2013		(\$72,346)
36	Reduce GF support to SDOT accordingly				SDOT	OPER TR IN-FR Finance General	587339	10310	2013	(\$72,346)	
37	Reduce GF support to SDOT accordingly				FG	Transportation Fund	Q5971039	00100	2014		(\$11,387)
38	Reduce GF support to SDOT accordingly				SDOT	OPER TR IN-FR Finance General	587339	10310	2014	(\$11,387)	