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<u>Expenditures</u>	<u>(\$244,391)</u>	<u>\$0</u>
Net Balance Effect	\$1	\$0
Library Fund (10410)		
Revenues	(\$287,418)	\$0
<u>Expenditures</u>	<u>(\$287,419)</u>	<u>\$0</u>
Net Balance Effect	\$1	\$0
Seattle Center Fund (11410)		
Revenues	(\$73,979)	\$0
<u>Expenditures</u>	<u>(\$73,979)</u>	<u>\$0</u>
Net Balance Effect	\$0	\$0
Education Fund		
Revenues	(\$73,137)	\$0
<u>Expenditures</u>	<u>(\$73,138)</u>	<u>\$0</u>
Net Balance Effect	\$1	\$0
Planning and Development Fund (15700)		
Revenues	(\$59,860)	\$0
<u>Expenditures</u>	<u>(\$59,861)</u>	<u>\$0</u>
Net Balance Effect	\$1	\$0
Human Services Operating Fund (16200)		
Revenues	(\$359,300)	\$0
<u>Expenditures</u>	<u>(\$359,300)</u>	<u>\$0</u>
Net Balance Effect	\$0	\$0
Firefighters Pension Fund (60200)		
Revenues	(\$100,016)	\$0
<u>Expenditures</u>	<u>(\$100,016)</u>	<u>\$0</u>
Net Balance Effect	\$0	\$0
Police Relief and Pension Fund (60400)		
Revenues	(\$117,160)	\$0
<u>Expenditures</u>	<u>(\$117,160)</u>	<u>\$0</u>
Net Balance Effect	\$0	\$0
Total Budget Balance Effect	\$5,400,003	\$0

Budget Action description:

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The Mayor’s proposed budget assumes that departments will spend 1.5 percent less than their General Subfund (GSF) appropriations in both 2015 and 2016, about \$16 million each year. This “underspend” assumption is not reflected in the budget, but it does appear in the proposed financial plan which the Council does not adopt. The City of Seattle has never used this budgeting method before nor have any other charter cities.

The assumed annual underspend of \$16 million - which could result in budget cuts to programs - is a City-wide GSF target that is not detailed by department or budget control level (BCL). These funds would be subject to the Mayor’s discretion with no requirement for Council input or approval. The annual amount is equal to three times the average of Council budget changes in a typical year’s budget adoption process.

First, this green sheet eliminates the 2015 underspend and would bring the budget in line with our traditional budgeting practices. The 2015 underspend is eliminated through a four-step process that is outlined in the following table:

Actions to Eliminate the \$15,800,000 Underspend Assumption in 2015	\$15,800,000 Underspend Assumed for 2015	Remaining Underspend Amount
Step 1: Reduce underspend assumption by drawing down the expected 2015 Ending Unreserved Fund Balance to zero.	(\$8,600,000)	\$7,200,000
Step 2: Assume an increase in 4 th Quarter 2014 revenues.	(\$1,800,000)	\$5,400,000
Step 3: Reduce GSF support by 0.6% to select departments receiving the largest amounts of GSF support.	(\$5,400,000)	\$0
Step 4: Write a Statement of Legislative Intent that requests the Mayor to provide a financial update by 03/31/15, which also includes a full accounting of the 2014 year-end GSF fund balance and updated 2015-2016 revenue projections.	N/A	N/A

With the above proposed approach for eliminating the 2015 underspend, this green sheet implements two additional steps to avoid making the 2016 Ending Unreserved Fund Balance dip below zero as follows:

- **Step 5:** Reduce the 2016 “Other Reserves” in the GSF financial plan by the amount taken from the 2015 Ending Unreserved Fund Balance (\$8,600,000). This will reduce the 2016 “Other Reserves” from \$67,866,000 to \$59,266,000.
- **Step 6:** Reduce the 2016 “Other Reserves” by an additional \$16,097,000 (the estimated amount necessary to bring 2016 Ending Unreserved Fund Balance to zero). This will reduce the 2016 “Other Reserves” from \$59,266,000 to at least \$43,169,000.

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When the Mayor proposes the 2016 budget for Council adoption next fall, he will update revenue forecasts, "Other Reserves," and proposed spending as appropriate to present the Council with a balanced 2016 budget.

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Budget Action Transactions

Budget Action Title: Eliminate the \$15.8M GSF underspend planning assumption from the 2015 budget; and eliminate the \$16.1M GSF underspend planning assumption from the 2016 budget

#	Transaction Description	Position Title	Number of Positions	FTE	Dept	BCL or Revenue Source	Summit Code	Fund	Year	Revenue Amount	Expenditure Amount
1	Cut appropriation for GSF underspend.				FG	Reserves	2QD00	00100	2015		(\$216,922)
2	Cut appropriation for GSF underspend.				SFD	Administration	F1000	00100	2015		(\$48,361)
3	Cut appropriation for GSF underspend.				SFD	Resource Management	F2000	00100	2015		(\$67,603)
4	Cut appropriation for GSF underspend.				SFD	Operations	F3000	00100	2015		(\$868,613)
5	Cut appropriation for GSF underspend.				SFD	Fire Prevention	F5000	00100	2015		(\$43,351)
6	Cut appropriation for GSF underspend.				SFD	Grants & Reimbursables	F6000	00100	2015		(\$2,547)
7	Cut appropriation for GSF underspend.				LEG	Legislative Department	G1100	00100	2015		(\$80,815)
8	Cut appropriation for GSF underspend.				LAW	Administration	J1100	00100	2015		(\$14,488)
9	Cut appropriation for GSF underspend.				LAW	Civil	J1300	00100	2015		(\$76,233)
10	Cut appropriation for GSF underspend.				LAW	Criminal	J1500	00100	2015		(\$40,461)
11	Cut appropriation for GSF underspend.				LAW	Precinct Liaison Attorneys	J1700	00100	2015		(\$3,992)

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12	Cut appropriation for GSF underspend.				SMC	Court Operations	M2000	00100	2015		(\$96,946)
13	Cut appropriation for GSF underspend.				SMC	Court Administration	M3000	00100	2015		(\$39,113)
14	Cut appropriation for GSF underspend.				SMC	Court Compliance	M4000	00100	2015		(\$33,367)
15	Cut appropriation for GSF underspend.				PER	Employment and Training	N1000	00100	2015		(\$30,387)
16	Cut appropriation for GSF underspend.				PER	Employee Health Services	N2000	00100	2015		(\$19,148)
17	Cut appropriation for GSF underspend.				PER	Citywide Personnel Services	N3000	00100	2015		(\$19,018)
18	Cut appropriation for GSF underspend.				PER	City/Union Relations and Class/Comp Services	N4000	00100	2015		(\$20,529)
19	Cut appropriation for GSF underspend.				SPD	Chief of Police	P1000	00100	2015		(\$47,718)
20	Cut appropriation for GSF underspend.				SPD	Office of Professional Accountability	P1300	00100	2015		(\$14,795)
21	Cut appropriation for GSF underspend.				SPD	Chief Operating Officer	P1600	00100	2015		(\$143,749)
22	Cut appropriation for GSF underspend.				SPD	Patrol Operations	P1800	00100	2015		(\$9,422)
23	Cut appropriation for GSF underspend.				SPD	Compliance and Professional Standards Bureau	P2000	00100	2015		(\$77,470)
24	Cut appropriation for GSF underspend.				SPD	Special Operations	P3400	00100	2015		(\$274,437)
25	Cut appropriation for GSF underspend.				SPD	West Precinct Patrol	P6100	00100	2015		(\$184,931)
26	Cut appropriation for GSF underspend.				SPD	North Precinct Patrol	P6200	00100	2015		(\$198,147)

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27	Cut appropriation for GSF underspend.				SPD	South Precinct Patrol	P6500	00100	2015		(\$105,693)
28	Cut appropriation for GSF underspend.				SPD	East Precinct	P6600	00100	2015		(\$144,853)
29	Cut appropriation for GSF underspend.				SPD	Southwest Precinct Patrol	P6700	00100	2015		(\$96,236)
30	Cut appropriation for GSF underspend.				SPD	Criminal Investigations Administration	P7000	00100	2015		(\$50,347)
31	Cut appropriation for GSF underspend.				SPD	Violent Crimes Investigations	P7100	00100	2015		(\$45,705)
32	Cut appropriation for GSF underspend.				SPD	Narcotics Investigations	P7700	00100	2015		(\$28,880)
33	Cut appropriation for GSF underspend.				SPD	Special Investigations	P7800	00100	2015		(\$27,106)
34	Cut appropriation for GSF underspend.				SPD	Special Victims	P7900	00100	2015		(\$38,721)
35	Cut appropriation for GSF underspend.				SPD	Field Support Administration	P8000	00100	2015		(\$198,317)
36	Cut appropriation for GSF underspend.				CJCS	Jail Services	VJ100	00100	2015		(\$98,151)
37	Cut appropriation for GSF underspend.				CJCS	Indigent Defense Services	VJ500	00100	2015		(\$42,124)
38	Cut appropriation for GSF underspend.				DPR	Swimming, Boating, and Aquatics	K310C	10200	2015		(\$22,491)
39	Cut appropriation for GSF underspend.				DPR	Recreation Facilities and Programs	K310D	10200	2015		(\$90,251)
40	Cut appropriation for GSF underspend.				DPR	Facility and Structure Maintenance	K320A	10200	2015		(\$89,596)
41	Cut appropriation for GSF underspend.				DPR	Park Cleaning, Landscaping, and Restoration	K320B	10200	2015		(\$172,409)

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42	Cut appropriation for GSF underspend.				DPR	Seattle Conservation Corps	K320C	10200	2015		(\$1,292)
43	Cut appropriation for GSF underspend.				DPR	Seattle Aquarium	K350A	10200	2015		\$0
44	Cut appropriation for GSF underspend.				DPR	Woodland Park Zoo	K350B	10200	2015		(\$39,432)
45	Cut appropriation for GSF underspend.				DPR	Planning, Development, and Acquisition	K370C	10200	2015		(\$8,416)
46	Cut appropriation for GSF underspend.				DPR	Judgment and Claims	K380A	10200	2015		(\$2,222)
47	Cut appropriation for GSF underspend.				DPR	Finance and Administration	K390A	10200	2015		(\$41,273)
48	Cut appropriation for GSF underspend.				DPR	Policy Direction and Leadership	K390B	10200	2015		(\$20,674)
49	Cut appropriation for GSF underspend.				DPR	Golf	K400A	10200	2015		\$0
50	Cut appropriation for GSF underspend.				DPR	Environmental Learning and Programs	K430A	10200	2015		(\$5,626)
51	Cut appropriation for GSF underspend.				DPR	Natural Resources Management	K430B	10200	2015		(\$35,997)
52	Cut appropriation for GSF underspend.				DPR	Regional Parks and Strategic Outreach	K440A	10200	2015		(\$6,364)
53	Decrease transfer - GSF Underspend				FG	Parks and Recreation Fund	Q5971020	00100	2015		(\$536,044)
54	Decrease Revenue - GSF Underspend				DPR	General Subfund Support	587001	10200	2015	(\$536,044)	
55	Cut appropriation for GSF underspend.				SDOT	Bridges & Structures	17001	10310	2015		(\$21,938)
56	Cut appropriation for GSF underspend.				SDOT	Engineering Services	17002	10310	2015		(\$5,244)
57	Cut appropriation for GSF underspend.				SDOT	Mobility-Operations	17003	10310	2015		(\$118,797)

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58	Cut appropriation for GSF underspend.				SDOT	ROW Management	17004	10310	2015		(\$2,460)
59	Cut appropriation for GSF underspend.				SDOT	Street Maintenance	17005	10310	2015		(\$41,009)
60	Cut appropriation for GSF underspend.				SDOT	Urban Forestry	17006	10310	2015		(\$7,346)
61	Cut appropriation for GSF underspend.				SDOT	Department Management	18001	10310	2015		(\$4,623)
62	Cut appropriation for GSF underspend.				SDOT	General Expense	18002	10310	2015		(\$18,992)
63	Cut appropriation for GSF underspend.				SDOT	Major Maintenance/Replacement	19001	10310	2015		\$0
64	Cut appropriation for GSF underspend.				SDOT	Major Projects	19002	10310	2015		\$0
65	Cut appropriation for GSF underspend.				SDOT	Mobility-Capital	19003	10310	2015		(\$23,982)
66	Decrease transfer - GSF Underspend				FG	Transportation Fund	Q5971039	00100	2015		(\$244,390)
67	Decrease Revenue - GSF Underspend				SDOT	OPER TR IN-FR GENERAL FUND	587001	10310	2015	(\$244,390)	
68	Cut appropriation for GSF underspend.				SPL	Administrative Services	B1ADM	10410	2015		(\$46,087)
69	Cut appropriation for GSF underspend.				SPL	City Librarian's Office	B2CTL	10410	2015		(\$4,092)
70	Cut appropriation for GSF underspend.				SPL	Information Technology	B3CTS	10410	2015		(\$17,530)
71	Cut appropriation for GSF underspend.				SPL	Library Programs and Services	B4PUB	10410	2015		(\$211,436)
72	Cut appropriation for GSF underspend.				SPL	Human Resources	B5HRS	10410	2015		(\$6,056)
73	Cut appropriation for GSF underspend.				SPL	Marketing and Online Services	B6MKT	10410	2015		(\$2,218)

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74	Decrease transfer - GSF Underspend				FG	Library Fund	Q5971041	00100	2015		(\$287,418)
75	Decrease Revenue - GSF Underspend				SPL	General Subfund Support	587001	10410	2015	(\$287,418)	
76	Cut appropriation for GSF underspend.				CEN	Campus Grounds	SC600	11410	2015		(\$58,445)
77	Cut appropriation for GSF underspend.				CEN	Festivals	SC610	11410	2015		(\$1,131)
78	Cut appropriation for GSF underspend.				CEN	Community Programs	SC620	11410	2015		(\$10,143)
79	Cut appropriation for GSF underspend.				CEN	Commercial Events	SC640	11410	2015		\$0
80	Cut appropriation for GSF underspend.				CEN	McCaw Hall	SC650	11410	2015		(\$3,348)
81	Cut appropriation for GSF underspend.				CEN	KeyArena	SC660	11410	2015		\$0
82	Cut appropriation for GSF underspend.				CEN	Access	SC670	11410	2015		\$473
83	Cut appropriation for GSF underspend.				CEN	Debt	SC680	11410	2015		(\$400)
84	Cut appropriation for GSF underspend.				CEN	Administration-SC	SC690	11410	2015		(\$985)
85	Decrease transfer - GSF Underspend				FG	Seattle Center Fund	Q5971141	00100	2015		(\$73,979)
86	Decrease Revenue - GSF Underspend				CEN	General Subfund Support	587001	11410	2015	(\$73,979)	
87	Cut appropriation for GSF underspend.				DOE	Director's Office	ED100	14100	2015		(\$3,814)
88	Cut appropriation for GSF underspend.				DOE	Finance and Administration	ED200	14100	2015		(\$1,730)
89	Cut appropriation for GSF underspend.				DOE	Early Learning	ED300	14100	2015		(\$34,823)

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90	Cut appropriation for GSF underspend.				DOE	Youth Violence Prevention Initiative	ED600	14100	2015		(\$32,771)
91	Decrease transfer - GSF Underspend				FG	Department of Education Fund	Q5971410	00100	2015		(\$73,137)
92	Decrease Revenue - GSF Underspend				DOE	General Fund Support	587001	14100	2015	(\$73,137)	
93	Cut appropriation for GSF underspend.				DPD	Land Use Services	U2200	15700	2015		(\$3,564)
94	Cut appropriation for GSF underspend.				DPD	Construction Permit Services	U2300	15700	2015		(\$1,182)
95	Cut appropriation for GSF underspend.				DPD	Construction Inspections	U23A0	15700	2015		(\$543)
96	Cut appropriation for GSF underspend.				DPD	Code Compliance	U2400	15700	2015		(\$21,513)
97	Cut appropriation for GSF underspend.				DPD	Annual Certification and Inspection	U24A0	15700	2015		(\$11)
98	Cut appropriation for GSF underspend.				DPD	Planning	U2900	15700	2015		(\$33,048)
99	Decrease transfer - GSF Underspend				FG	Planning and Development Fund	Q5971570	00100	2015		(\$59,860)
100	Decrease Revenue - GSF Underspend				DPD	General Subfund Support	587001	15700	2015	(\$59,860)	
101	Cut appropriation for GSF underspend.				HSD	Youth and Family Empowerment	H20YF	16200	2015		(\$78,864)
102	Cut appropriation for GSF underspend.				HSD	Community Support and Assistance	H30ET	16200	2015		(\$156,503)
103	Cut appropriation for GSF underspend.				HSD	Leadership and Administration	H50LA	16200	2015		(\$30,668)
104	Cut appropriation for GSF underspend.				HSD	Aging and Disability Services - Area Agency on Aging	H60AD	16200	2015		(\$26,856)

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105	Cut appropriation for GSF underspend.				HSD	Public Health Services	H70PH	16200	2015		(\$66,409)
106	Decrease transfer - GSF Underspend				FG	Human Services Operating Fund	Q5971620	00100	2015		(\$359,300)
107	Decrease Revenue - GSF Underspend				HSD	General Subfund Support	587001	16200	2015	(\$359,300)	
108	Cut appropriation for GSF underspend.				FPEN	Firefighters' Pension	R2F01	60200	2015		(\$100,016)
109	Decrease transfer - GSF Underspend				FG	Firefighters Pension Fund	Q5976020	00100	2015		(\$100,016)
110	Decrease Revenue - GSF Underspend				FPEN	General Subfund	587001	60200	2015	(\$100,016)	
111	Cut appropriation for GSF underspend.				PPEN	Police Relief and Pension	RP604	60400	2015		(\$117,160)
112	Decrease transfer - GSF Underspend				FG	Police Relief and Pension Fund	Q5976040	00100	2015		(\$117,160)
113	Decrease Revenue - GSF Underspend				PPEN	General Subfund	587001	60400	2015	(\$117,160)	