

# Seattle Department of Human Resources

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## Department Overview

The Seattle Department of Human Resources (SDHR) is responsible for centrally setting the strategic direction for human resources services: identifying, hiring, and retaining the City's dynamic, diverse workforce, as well as developing and administering a compensation and benefits program to create a quality employee experience. SDHR also provides core human resources (HR) support services to all City employees. SDHR operations:

- create greater HR accountability and collaboration Citywide so that consistent, cost-effective services are provided to all employees;
- provide full-service HR to a portfolio of 20 departments;
- ensure a culture of respect and dignity for all employees;
- develop consistent policies, improved services, and programs that enhance the workforce;
- provide executive recruitment and succession planning services.

SDHR establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers and employees; and ensures department staff and managers receive information and resources required to meet business needs and legal requirements such as leave administration.

**Business Operations** establishes Citywide personnel rules; offers strategic consultative assistance to departments, policymakers, and employees; provides internal fiscal management and budget development; and spearheads Citywide Human Resources policies and programs in partnership with the multi-departmental Human Resources Leadership Team (HRLT).

**Citywide Shared Administrative Services** administers Citywide quality and cost-effective employee benefits, including health care and workers' compensation; provides Citywide safety, classification/compensation and Workforce Analytics & Reporting services; and handles absence management.

**Citywide Labor Relations** develops and implements labor relations strategies in collaboration with labor management teams across the City and develops training in coordination with HR systems administration and operations, while bargaining the impacts of management strategy and philosophy with labor partners.

**Citywide Learning & Accountability** responds to and thoroughly investigates employee allegations of harassment, discrimination, retaliation, and harassment-related misconduct in a manner which reflects an acknowledgement of the historical limitations of the employment law; provides departments with online training resources and advisory support in order to educate and develop City employees.

**Human Resources Service Delivery** provides HR support to executive offices and direct HR services to 20 departments; strategic alignment with department HR leaders and staff; and a consistent network for HR practitioners across the City; provides talent recruitment to executive offices and direct recruitment to 20 departments; manages the NEOGOV software platform for Talent Management strategic alignment with department HR leaders and staff; provides a City focused standard for talent engagement, selection, and staffing accountability for equitable outcomes through the Talent, Experience, Alignment branded model of equitable recruiting practices.

### Personnel Compensation Trust Funds

The Seattle Department of Human Resources (SDHR) administers five Personnel Compensation Trust Funds related to employee benefits. These funds are managed through Citywide contractual obligations on behalf of employees

## Seattle Department of Human Resources

and City departments. The administering department collects funds from other City departments, which are then paid out to various insurance companies, service providers, and individuals.

**Health Care Fund:** contains the revenues and expenses related to the City's medical, dental and vision insurance programs; Flexible Spending Account program; Employee Assistance Program; COBRA continuation coverage; and other healthcare related items. The City is self-insured for both the Aetna and Kaiser medical plans, the vision plan, and one dental plan and carries insurance for the remaining dental plan.

**Fire Fighters Health Care Fund:** was created to track fire fighter employee contributions previously held within the larger Health Care Fund. Fire fighter premium collections are distributed directly to the trust that provides fire fighters' healthcare.

**Industrial Insurance Fund:** captures the revenues and expenditures associated with the City's Workers' Compensation and Safety programs. Since 1972, the City of Seattle has been a self-insured employer as authorized under state law. The Industrial Insurance Fund receives payments from City departments to pay for these costs and related administrative expenses. Overall costs include fees levied by the Washington State Department of Labor and Industries, reinsurance premiums, and administrative costs to manage the program.

**Unemployment Insurance Fund:** contains the revenues and expenditures associated with the City's unemployment benefit and administration costs. The City is a self-insured employer with respect to unemployment insurance.

**Group Term Life Insurance Fund:** contains the revenues and expenses related to the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance plans.

### Budget Snapshot

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Department Support</b>				
General Fund Support	25,702,716	23,105,858	23,616,565	23,268,676
Other Funding - Operating	385,931,148	426,821,096	450,306,247	462,465,700
<b>Total Operations</b>	<b>411,633,864</b>	<b>449,926,954</b>	<b>473,922,812</b>	<b>485,734,376</b>
<b>Total Appropriations</b>	<b>411,633,864</b>	<b>449,926,954</b>	<b>473,922,812</b>	<b>485,734,376</b>
Full-Time Equivalents Total*	118.00	102.50	102.50	97.50

\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

### Budget Overview

The Mayor's 2026 Proposed Budget maintains core services identified in the 2025 Adopted Budget for the Seattle Department of Human Resources. SDHR will continue to:

- Provide full HR services for the 20 City departments in SDHR's Service Delivery portfolio;
- Administer employee benefits, leave, and workers' compensation programs Citywide;
- Administer the City's centralized system for recruitment and hiring of employees;
- Manage HR compliance, personnel policy, and legislation requirements;

## Seattle Department of Human Resources

- Develop and administer the City's system for position classifications, wages, and reporting and analytics of employee data;
- Respond to and thoroughly investigate employee allegations of harassment, discrimination, retaliation, and harassment-related misconduct;
- Develop and implement labor relations strategies, oversee collective bargaining, and respond to grievances.

SDHR does not expect any operational reductions in the 2026 Proposed Budget, as the department adjusts to the elimination of 3 divisions/programs in the 2025 Adopted Budget. Technical adjustments include cost-neutral reallocation of budget to align with actual costs and to simplify accounting, adjustments to retirement and annual wage adjustments, as well as adjustments to the Health Care Fund and the Industrial Insurance Fund. Positions that Council partially restored for 6 months in the 2025 Adopted Budget are formally removed in a position-only technical adjustment.

### Personnel Compensation Trust Funds

The following provides a summary of each of the five individual funds that comprise the Personnel Compensation Trust Funds and are administered by SDHR.

**Health Care Fund:** Total City health care costs including medical, dental and vision care, plus administration costs, are estimated to increase to \$392.3 million in 2026, an increase of \$11 million (2.9%) from the 2026 Endorsed Budget. Growth in medical claims is now projected at 9.1% over 2025 levels. The 2026 Proposed Budget assumes an estimate of approximately 12,200 regular and 200 benefits-eligible temporary employees enrolled in healthcare, along with enrolled family members.

**Fire Fighters Health Care Fund:** Firefighter payments remain level at \$2.0 million in the 2026 Proposed Budget.

**Industrial Insurance Fund:** Total Workers' Compensation costs including medical and time-loss claims, plus administration costs, are estimated to be \$57.3 million in the 2026 Proposed Budget, which reflects an increase of \$1.2 million (2.1%), relative to the 2026 Endorsed Budget. The change is due principally to a correction in projected administration costs and not to the outlook for claims which remains unchanged.

**Unemployment Insurance Fund:** Unemployment insurance expenses are projected to be \$3.6 million in the 2026 Proposed Budget, which is unchanged from the 2026 Endorsed Budget.

**Group Term Life Insurance Fund:** Total costs in the fund are expected to be \$7.2 million in the 2026 Proposed Budget, unchanged from the 2026 Endorsed Budget.

## Seattle Department of Human Resources

### Incremental Budget Changes

#### Seattle Department of Human Resources

	2026 Budget	FTE
<b>Total 2026 Endorsed Budget</b>	<b>473,922,812</b>	<b>102.50</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(92,548)	-
<b>Proposed Technical</b>		
Group Term Life Fund Balancing Adjustment	-	-
Elimination of Partially Restored Positions in 2025 Adopted Budget	-	(5.00)
Reallocate Labor Budget	-	-
Reallocate Non-labor budget	-	-
Align Budget to Reflect Departmental Changes that Occurred in the 2025 Adopted Budget	-	-
Health Care Fund Revenue and Expenditure Adjustments	10,981,424	-
Industrial Insurance Fund Revenue and Expenditure Adjustments	1,178,029	-
Bargained Annual Wage Adjustment to Base Budget	(227,500)	-
SCERS Retirement Contribution Rate Reduction	(27,841)	-
General Fund April Revenue Adjustment	-	-
General Fund August Revenue Adjustment	-	-
<b>Total Incremental Changes</b>	<b>\$11,811,564</b>	<b>(5.00)</b>
<b>Total 2026 Proposed Budget</b>	<b>\$485,734,376</b>	<b>97.50</b>

### Description of Incremental Budget Changes

#### Baseline

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$(92,548)

Citywide technical adjustments made in the baseline phase reflect changes to internal services costs, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare and other central cost factors. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

# Seattle Department of Human Resources

## Proposed Technical

### **Group Term Life Fund Balancing Adjustment**

Revenues \$(2,320)

Revenues and expenditures for this fund are unchanged from the 2026 Endorsed Budget, but a technical adjustment is made in this item (entering the contribution to fund balance for 2026) which is necessary to balance this fund.

### **Elimination of Partially Restored Positions in 2025 Adopted Budget**

Position Allocation (5.00)

This position-only item eliminates 5.0 FTE from SDHR's position count. These positions were abrogated as part of the 2025 Adopted Budget effective June 30, 2025, so this change reflects the position elimination that occurred mid-year in 2025.

### **Reallocate Labor Budget**

Expenditures -

This cost neutral item reallocates SDHR's labor budget to align with recent changes resulting from the implementation of Human Resources management system, Workday. Workday simplified timesheets, so labor costs are now spread across fewer projects. The reallocation reflects how employee labor costs are actually charged in the Workday environment.

### **Reallocate Non-labor budget**

Expenditures -

This cost neutral item reallocates non-labor budgets across SDHR due to the centralization of certain costs and simplification of the use of GL accounts.

### **Align Budget to Reflect Departmental Changes that Occurred in the 2025 Adopted Budget**

Expenditures -

Revenues -

This cost neutral item reallocates budget to better align the second year of the biennium with organizational changes that occurred in the 2025 Adopted Budget.

### **Health Care Fund Revenue and Expenditure Adjustments**

Expenditures \$10,981,424

Revenues \$3,588,093

This item adjusts the budget for expenditures and expected revenues in the City's Health Care Fund (10112). Expenditures are expected to increase by \$11 million (2.9%) above the 2026 Endorsed Budget due to typical trends in medical costs plus current inflationary pressures, particularly facing inpatient services and specialty drugs

### **Industrial Insurance Fund Revenue and Expenditure Adjustments**

Expenditures \$1,178,029

Revenues \$(1,118,069)

This item adjusts the budget for expenditures and expected revenues in the City's Industrial Insurance (workers' compensation) Fund (10110). An adjustment is made to 2026 projected expenditures in the amount of an additional

## Seattle Department of Human Resources

\$1.2 million related to the SDHR rate allocation (the amount paid to SDHR to staff this fund), an adjustment that fixes an error in the 2026 Endorsed Budget. Otherwise, expected revenues and expenditures are unchanged from 2026 Endorsed levels.

### **Bargained Annual Wage Adjustment to Base Budget**

Expenditures	\$(227,500)
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This centrally administered change adjusts base budget appropriations to reflect the proper Annual Wage Increase (AWI) increment for 2026, as outlined in the agreements between the City and the Coalition of City Unions for personnel costs. AWI increments are determined based on the average change in the local Consumer Price Index (CPI). This change represents a true-up between the forecasted CPI assumption included in the Endorsed Budget and the actual CPI data.

### **SCERS Retirement Contribution Rate Reduction**

Expenditures	\$(27,841)
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The City's employee retirement system, the Seattle City Employees Retirement System (SCERS) is a defined benefit pension program funded by a combination of salary-based employer (i.e., the City) and employee contributions, and investment earnings. Based on the updated actuarial valuation for 2025, this item reduces the employer contribution rate from the endorsed rate of 15.17% to the SCERS minimum actuarial required rate of 15.06%.

### **General Fund April Revenue Adjustment**

Revenues	\$(4,533,777)
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department. This adjustment aligns the cost allocation of SDHR services to departments to account for the SDHR service reductions that occurred in the 2025 Adopted Budget.

### **General Fund August Revenue Adjustment**

Revenues	\$144,054
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

# Seattle Department of Human Resources

## Expenditure Overview

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Appropriations</b>				
<b>SDHR - BO-HR-GTL - GTL/LTD/AD&amp;D Insurance Service</b>				
10113 - Group Term Life Fund	6,805,592	7,055,500	7,231,887	7,231,887
<b>Total for BSL: BO-HR-GTL</b>	<b>6,805,592</b>	<b>7,055,500</b>	<b>7,231,887</b>	<b>7,231,887</b>
<b>SDHR - BO-HR-HEALTH - Health Care Services</b>				
10112 - Health Care Fund	323,648,774	360,415,978	381,304,148	392,285,572
63100 - Fire Fighters Healthcare Fund	1,872,398	2,000,000	2,000,000	2,000,000
<b>Total for BSL: BO-HR-HEALTH</b>	<b>325,521,171</b>	<b>362,415,978</b>	<b>383,304,148</b>	<b>394,285,572</b>
<b>SDHR - BO-HR-INDINS - Industrial Insurance Services</b>				
10110 - Industrial Insurance Fund	50,238,517	53,373,498	56,125,895	57,303,923
<b>Total for BSL: BO-HR-INDINS</b>	<b>50,238,517</b>	<b>53,373,498</b>	<b>56,125,895</b>	<b>57,303,923</b>
<b>SDHR - BO-HR-N5000 - Leadership and Administration</b>				
00100 - General Fund	-	12,024,906	12,578,988	11,865,463
<b>Total for BSL: BO-HR-N5000</b>	<b>-</b>	<b>12,024,906</b>	<b>12,578,988</b>	<b>11,865,463</b>
<b>SDHR - BO-HR-N6000 - HR Services</b>				
00100 - General Fund	25,702,716	11,080,952	11,037,577	11,403,213
<b>Total for BSL: BO-HR-N6000</b>	<b>25,702,716</b>	<b>11,080,952</b>	<b>11,037,577</b>	<b>11,403,213</b>
<b>SDHR - BO-HR-UNEMP - Unemployment Services</b>				
10111 - Unemployment Insurance Fund	3,365,868	3,976,121	3,644,317	3,644,317
<b>Total for BSL: BO-HR-UNEMP</b>	<b>3,365,868</b>	<b>3,976,121</b>	<b>3,644,317</b>	<b>3,644,317</b>
<b>Department Total</b>	<b>411,633,864</b>	<b>449,926,954</b>	<b>473,922,812</b>	<b>485,734,376</b>
<b>Department Full-Time Equivalents Total*</b>	<b>118.00</b>	<b>102.50</b>	<b>102.50</b>	<b>97.50</b>

\* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here

## Budget Summary by Fund Seattle Department of Human Resources

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
00100 - General Fund	25,702,716	23,105,858	23,616,565	23,268,676
10110 - Industrial Insurance Fund	50,238,517	53,373,498	56,125,895	57,303,923
10111 - Unemployment Insurance Fund	3,365,868	3,976,121	3,644,317	3,644,317
10112 - Health Care Fund	323,648,774	360,415,978	381,304,148	392,285,572

## Seattle Department of Human Resources

10113 - Group Term Life Fund	6,805,592	7,055,500	7,231,887	7,231,887
63100 - Fire Fighters Healthcare Fund	1,872,398	2,000,000	2,000,000	2,000,000
<b>Budget Totals for SDHR</b>	<b>411,633,864</b>	<b>449,926,954</b>	<b>473,922,812</b>	<b>485,734,376</b>

### Revenue Overview

#### 2026 Estimated Revenues

Account Code	Account Name	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
341190	Personnel Service Fees	26,636,270	26,344,359	27,562,704	23,173,663
360900	Miscellaneous Revs-Other Rev	527,375	69,447	73,007	72,325
397010	Operating Transfers In	579,829	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>27,743,474</b>	<b>26,413,806</b>	<b>27,635,711</b>	<b>23,245,988</b>
360710	Wc Contrib-Medical Claims	32,165,917	33,971,618	36,435,746	36,435,746
360720	Wc Contrib-Pension Payouts	1,829,206	9,804,000	9,804,000	9,804,000
360730	Wc Contrib-Pooled Adm Costs	10,546,284	11,644,382	12,182,247	12,182,247
397010	Operating Transfers In	3,000,000	-	-	-
<b>Total Revenues for: 10110 - Industrial Insurance Fund</b>		<b>47,541,406</b>	<b>55,420,000</b>	<b>58,421,992</b>	<b>58,421,992</b>
400000	Use of/Contribution to Fund Balance	-	(2,046,503)	(2,296,098)	(1,118,069)
<b>Total Resources for:10110 - Industrial Insurance Fund</b>		<b>47,541,406</b>	<b>53,373,498</b>	<b>56,125,895</b>	<b>57,303,923</b>
360740	Unemployment Comp Contri	2,411,449	3,976,121	3,644,317	3,644,317
<b>Total Revenues for: 10111 - Unemployment Insurance Fund</b>		<b>2,411,449</b>	<b>3,976,121</b>	<b>3,644,317</b>	<b>3,644,317</b>
341190	Personnel Service Fees	3,803	-	-	-
350190	Nsf Check Fees	80	-	-	-
360020	Inv Earn-Residual Cash	3,761,100	2,802,891	2,929,022	4,119,049
360370	Insurance Prems & Recoveries	15,189,462	13,090,619	14,137,868	19,005,055
360520	Health Care Ins Contrib-Employ	41,758,963	40,325,506	41,132,016	43,468,826
360530	Dental Premiums-Employee	2,492,459	2,380,563	2,428,174	2,593,154
360770	Health Care Premiums-Employ	233,547,960	307,751,835	327,300,758	332,219,131
360900	Miscellaneous Revs-Other Rev	831,546	769,642	769,642	813,513
<b>Total Revenues for: 10112 - Health Care Fund</b>		<b>297,585,373</b>	<b>367,121,056</b>	<b>388,697,480</b>	<b>402,218,729</b>
400000	Use of/Contribution to Fund Balance	-	(6,705,078)	(7,393,331)	(9,933,156)

## Seattle Department of Human Resources

<b>Total Resources for:10112 - Health Care Fund</b>		<b>297,585,373</b>	<b>360,415,978</b>	<b>381,304,148</b>	<b>392,285,572</b>
360020	Inv Earn-Residual Cash	-	37,597	37,597	37,597
360470	Emplyee Grp Trm Life Contribut	4,553,842	4,552,047	4,643,088	4,643,088
360480	Grp Trm Life Insur Employr	554,654	700,953	714,972	714,972
360500	L/T Disabil Insur Employee Con	1,616,350	1,684,489	1,718,178	1,718,178
360510	L/T Disabil Insur Employer Con	102,017	118,011	120,372	120,372
<b>Total Revenues for: 10113 - Group Term Life Fund</b>		<b>6,826,863</b>	<b>7,093,097</b>	<b>7,234,207</b>	<b>7,234,207</b>
400000	Use of/Contribution to Fund Balance	-	(37,597)	(2,320)	(2,320)
<b>Total Resources for:10113 - Group Term Life Fund</b>		<b>6,826,863</b>	<b>7,055,500</b>	<b>7,231,887</b>	<b>7,231,887</b>
360520	Health Care Ins Contrib-Employ	1,942,083	2,000,000	2,000,000	2,000,000
<b>Total Revenues for: 63100 - Fire Fighters Healthcare Fund</b>		<b>1,942,083</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Total SDHR Resources</b>		<b>384,050,648</b>	<b>453,234,902</b>	<b>477,941,958</b>	<b>485,711,688</b>

### Appropriations by Budget Summary Level and Program

#### SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service

The purpose of the Group Term Life Budget Summary Level is to provide appropriation authority for the City's group term life insurance, long-term disability insurance, and accidental death and dismemberment insurance.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
GTL/LTD/AD&D Insurance	6,805,592	7,055,500	7,231,887	7,231,887
<b>Total</b>	<b>6,805,592</b>	<b>7,055,500</b>	<b>7,231,887</b>	<b>7,231,887</b>

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

## Seattle Department of Human Resources

### **SDHR - BO-HR-HEALTH - Health Care Services**

The purpose of the Health Care Budget Summary Level is to provide for the City's medical, dental, and vision insurance programs; the Flexible Spending Account; the Employee Assistance Program; and COBRA continuation coverage costs.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Health Care Services	325,521,171	362,415,978	383,304,148	394,285,572
<b>Total</b>	<b>325,521,171</b>	<b>362,415,978</b>	<b>383,304,148</b>	<b>394,285,572</b>

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### **SDHR - BO-HR-INDINS - Industrial Insurance Services**

The purpose of the Industrial Insurance Budget Summary Level is to provide for medical, wage replacement, pension, and disability claims related to occupational injuries and illnesses, occupational medical monitoring, workplace safety programs, and related expenses.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Industrial Insurance Services	50,238,517	53,373,498	56,125,895	57,303,923
<b>Total</b>	<b>50,238,517</b>	<b>53,373,498</b>	<b>56,125,895</b>	<b>57,303,923</b>

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# Seattle Department of Human Resources

## **SDHR - BO-HR-N5000 - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to establish Citywide personnel rules and policies; provide consultative assistance to employees, departments, and policymakers; and lead Citywide programs and initiatives with the underlying objective of workforce equity. This Budget Summary Level also provides services that support City and SDHR department management, including financial and accounting services.

<b>Program Expenditures</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	3,624,987	3,583,917	3,701,758	3,661,258
Departmental Indirect Costs	4,483,577	2,990,887	3,126,525	3,201,476
Divisional Indirect Costs	4,403,526	3,177,809	3,323,754	2,622,170
Indirect Cost Recovery	(12,512,091)	-	-	-
Pooled Benefits	-	2,272,293	2,426,951	2,380,559
<b>Total</b>	<b>-</b>	<b>12,024,906</b>	<b>12,578,988</b>	<b>11,865,463</b>
Full-time Equivalents Total*	32.00	31.00	31.00	31.00

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

*The following information summarizes the programs in Leadership and Administration Budget Summary Level:*

### **Citywide Indirect Costs**

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	3,624,987	3,583,917	3,701,758	3,661,258

### **Departmental Indirect Costs**

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Departmental Indirect Costs	4,483,577	2,990,887	3,126,525	3,201,476
Full Time Equivalents Total	17.00	17.00	17.00	17.00

### **Divisional Indirect Costs**

<b>Expenditures/FTE</b>	<b>2024 Actuals</b>	<b>2025 Adopted</b>	<b>2026 Endorsed</b>	<b>2026 Proposed</b>
Divisional Indirect Costs	4,403,526	3,177,809	3,323,754	2,622,170
Full Time Equivalents Total	15.00	14.00	14.00	14.00

### **Indirect Cost Recovery**

# Seattle Department of Human Resources

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Indirect Cost Recovery	(12,512,091)	-	-	-

## Pooled Benefits

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
Pooled Benefits	-	2,272,293	2,426,951	2,380,559

## **SDHR - BO-HR-N6000 - HR Services**

The purpose of the HR Services Budget Summary Level is to provide Citywide strategic and technical human resources support while incorporating workforce equity strategies. This BSL: administers employee benefits, including health care and workers' compensation as well as absence management; provides recruitment and staffing services; advises on employee training and development services; and negotiates and implements collective bargaining agreements. Other functions include safety, compensation/classification, supported employment programs, and Citywide human resources information management services.

Program Expenditures	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HR Investigations	1,751,077	1,027,127	1,077,810	1,102,071
HR Service Delivery	2,482,423	780,153	828,257	1,264,153
HR Shared/Admin Services	10,381,091	5,274,461	5,431,552	5,411,114
HR Work Force Equity	1,025,811	-	-	358,118
Labor Relations	2,690,803	1,127,786	1,183,495	1,362,901
Recruit Retent	5,239,756	1,748,759	1,648,925	1,538,226
Training/Org Effectiveness	2,131,754	1,122,667	867,539	366,631
<b>Total</b>	<b>25,702,716</b>	<b>11,080,952</b>	<b>11,037,577</b>	<b>11,403,213</b>
Full-time Equivalents Total*	86.00	71.50	71.50	66.50

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*

*The following information summarizes the programs in HR Services Budget Summary Level:*

## **HR Investigations**

Expenditures/FTE	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
HR Investigations	1,751,077	1,027,127	1,077,810	1,102,071
Full Time Equivalents Total	5.00	5.00	5.00	5.00

# Seattle Department of Human Resources

## HR Service Delivery

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
HR Service Delivery	2,482,423	780,153	828,257	1,264,153
Full Time Equivalents Total	9.50	8.50	8.50	8.50

## HR Shared/Admin Services

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
HR Shared/Admin Services	10,381,091	5,274,461	5,431,552	5,411,114
Full Time Equivalents Total	41.00	38.00	38.00	37.00

## HR Work Force Equity

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
HR Work Force Equity	1,025,811	-	-	358,118
Full Time Equivalents Total	9.50	8.00	8.00	8.00

## Labor Relations

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
Labor Relations	2,690,803	1,127,786	1,183,495	1,362,901
Full Time Equivalents Total	5.00	5.00	5.00	5.00

## Recruit Retent

	2024 Actuals	2025 Adopted	2026 Endorsed	2026 Proposed
<b>Expenditures/FTE</b>				
Recruit Retent	5,239,756	1,748,759	1,648,925	1,538,226
Full Time Equivalents Total	10.00	2.00	2.00	-

## Training/Org Effectiveness

## Seattle Department of Human Resources

	2024	2025	2026	2026
Expenditures/FTE	Actuals	Adopted	Endorsed	Proposed
Training/Org Effectiveness	2,131,754	1,122,667	867,539	366,631
Full Time Equivalents Total	6.00	5.00	5.00	3.00

### **SDHR - BO-HR-UNEMP - Unemployment Services**

The purpose of the Unemployment Insurance Budget Summary Level is to provide the budget authority for the City to pay unemployment compensation expenses.

Program Expenditures	2024	2025	2026	2026
	Actuals	Adopted	Endorsed	Proposed
Unemployment Services	3,365,868	3,976,121	3,644,317	3,644,317
<b>Total</b>	<b>3,365,868</b>	<b>3,976,121</b>	<b>3,644,317</b>	<b>3,644,317</b>

*\*FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human Resources Director actions outside of the budget process may not be detailed here*