

CITY OF  
**Seattle, Washington**

**2025-2026  
Proposed Budget**



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**CITY OF SEATTLE**

**2025-2026 Proposed Budget**

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# City of Seattle 2025-2026 Proposed Budget

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## Introduction

The City of Seattle and its more than 13,000 employees build and maintain infrastructure, provide utility service, support the needs of the city's residents, and create recreational, cultural, and other enriching opportunities. In providing excellent service, these employees use and maintain dozens of city-owned properties, a fleet of vehicles ranging from fire trucks to golf carts, and equipment and facilities necessary to complete the City's mission.

Budgeting for a large organization with many functions is a crucial and complex process. In order to produce a balanced budget the City relies upon solid forecasts incorporating items which are constantly changing (such as the price of fuel), analyzing economic activity (as it impacts tax revenues, among other budgetary components), and evaluating demand for services (from electric and water utility service, to parking meters, and access to parks/library services).

## City of Seattle Budget Process

In its simplest terms, the City budget is proposed by the Mayor (Executive), checked for compliance with the law (City Attorney), and amended and passed by the City Council (Legislative) before returning to the Mayor for their approval and signature.

The City of Seattle utilizes a modified biennial (two-year) budget process in which the City Council approves funding for year one while endorsing the amounts for year two. This document presents proposed budgets for 2025 and 2026.

The budget itself is composed of two main documents: the operating budget and the capital improvement program (CIP) budget. The operating budget is primarily composed of expenditures required by the City to deliver the day-to-day array of City services. The CIP budget consists of large expenditures on infrastructure and other capital projects.

Charts summarizing the City's budget process and organization can be found at the end of this section.

### Budget Preparation

The City's budgeting process begins early each year as departments assess needs and budget forecasters work to estimate revenues and costs. Operating budget preparation is based on the establishment of a current services or "baseline" budget. Current service levels are analyzed to determine the cost of continuing programs and services the City provided in the previous year, in addition to previous commitments that will affect costs in the next year, as well as labor agreements and changes in health care and insurance.

During this process, the Office of Economic and Revenue Forecasts (OERF), in conjunction with the City Budget Office (CBO) updates and compares the revenue forecasts utilized in the 2025-2026 proposed budget relative to current economic conditions in order to determine if the proposed biennial budget is in balance. In addition, costs to maintain current service levels are updated based on factors such as inflation and compared to the revised revenue forecast. If revenues are not sufficient to cover the cost of current services, the City must identify changes to close the gap – either through reductions or increased revenues or a combination of both. If the revenue forecast shows that additional resources are available,

# Introduction & Budget Process

then the budget process identifies new or expanded programs to meet the evolving demands for City services. Regardless, the City is required by state law to prepare a balanced budget.

Annually, CBO provides guidance to departments regarding budget submissions in early spring. In early June, CBO receives departmental operating budget and CIP submittals, including all position (employee) changes. Mayoral review and evaluation of department submittals takes place through the end of August. CBO, in conjunction with individual departments, then finalizes the operating and CIP budgets.

In late September, the Mayor submits the proposed budget and CIP to the City Council. In addition to the budget documents, CBO prepares supporting legislation and other related documents.

The City Council then conducts public hearings and holds committee meetings in open session to discuss budget requests with department representatives and CBO staff. Councilmembers then recommend specific budget actions for consideration by their colleagues.

During the budget review process, the City Council may choose to explain its budget actions further by developing statements of legislative intent and budget guidance statements for future budget action. Intent statements describe the Council's expectations in making budget decisions and generally require affected departments to report back to the City Council on results.

After completing the public hearing and deliberative processes the City Council votes to adopt the budget, incorporating its desired budget changes, in late November. The Mayor can choose to approve the Council's budget, veto it, or let it become law without mayoral signature. The Mayor must veto the entire budget or none of it, as there is no line-item veto in Seattle. Copies of budget documents are available for public inspection at the CBO offices, at the Seattle Public Library, and on the Internet at <http://www.seattle.gov/budget>.

During the year, the City may have a need to change the adopted budget to respond to evolving needs. The City makes such changes through supplemental budget appropriation ordinances. A majority of the City Council may, by ordinance, eliminate, decrease, or re-appropriate any unspent appropriations during the year. The City Council, generally with a three-fourths vote, may also increase appropriations from available money to meet necessary expenditures that were not foreseeable earlier. Additional unforeseeable appropriations related to settlement of claims, emergency conditions, or laws enacted since passage of the annual operating budget ordinance require approval by a two-thirds vote of the City Council. Absent such changes, departments are legally required to stay within their annual budget appropriation.

## Reader's Guide

This reader's guide describes the structure of the budget book and outlines its content. The budget book is designed to present budget information in an accessible and transparent manner – the way decision-makers consider the various proposals. It is designed to help residents, media, and City officials more easily understand and participate in the budget deliberations.

A companion document, the 2025-2030 Proposed Capital Improvement Program (CIP), identifies expenditures and fund sources associated with the development and rehabilitation of major City facilities/infrastructure, such as streets, parks, utilities, and buildings over the next six years. The CIP also shows the City's financial contribution to projects owned and operated by other jurisdictions or institutions. The CIP fulfills the budgeting and financial requirements of the Capital Facilities Element of Seattle's Comprehensive Plan by providing detailed information on the capacity impact of new and improved capital facilities.

The 2025-2026 Proposed Budget and 2025-2030 Proposed CIP can also be found online at the City Budget Office's webpage. In addition to PDF files containing the Proposed Budget and Proposed CIP, the site contains department-customized expenditures and revenues.

### The 2025-2026 Proposed Budget

This document is a description of the proposed spending plan for 2025. It contains the following elements:

- **Proposed Budget Executive Summary** – A narrative describing the current economy, highlighting key factors relevant in developing the budget document, and how the document addresses the Mayor's priorities;
- **Summary Tables** – a set of tables that inventory and summarize expected revenues and spending for 2025;
- **General Fund Revenue Overview** – a narrative describing the City's General Fund revenues, or those revenues available to support general government purposes, and the factors affecting the level of resources available to support City spending;
- **Selected Financial Policies** – a description of the policies that govern the City's approach to revenue estimation, debt management, expenditure projections, maintenance of fund balances, and other financial responsibilities;
- **Departmental Budgets** – City department-level descriptions of significant policy and program changes from the 2024 Adopted Budget, the services provided, and the spending levels proposed to attain these results;
- **Appendix** – an array of supporting documents including long-range financial plans, summary of cost allocation factors for internal City services; a summary of position changes by department contained in the 2025 Proposed Budget; and a glossary.

## Reader's Guide

### Departmental Budget Pages: A Closer Look

The budget presentations for individual City departments (including offices, boards, and commissions) constitute the heart of this document. They are organized alphabetically within seven functional clusters:

- Arts, Culture, & Recreation;
- Education & Human Services;
- Livable and Inclusive Communities;
- Public Safety;
- Utilities, Transportation & Environment; and
- Administration.

Each cluster comprises several departments sharing a related functional focus, as shown on the organizational chart following this reader's guide. Departments are composed of one or more budget control levels, which in turn may be composed of one or more programs. Budget control levels are the level at which the City Council makes appropriations.

As indicated, the proposed budget appropriations are presented in this document by department, budget summary level, and program. At the department level, the reader will also see references to the underlying fund sources (General Fund and Other) for the department's budgeted resources. The City accounts for all of its revenues and expenditures according to a system of funds. In general, funds are established to account for specific revenues and permitted expenditures associated with those revenues. For example, the City's share of motor fuel taxes must be spent on road-related transportation activities and projects, and are accounted for in a fund in the Transportation Fund. Other revenues without statutory restrictions, such as sales and property taxes (except voter-approved property taxes), are available for general purposes and are accounted for in the City's General Fund. For many departments, such as the Seattle Department of Transportation, several funds, including the General Fund, provide the resources and account for the expenditures of the department. For several other departments, the General Fund is the sole source of available resources.



# Reader's Guide

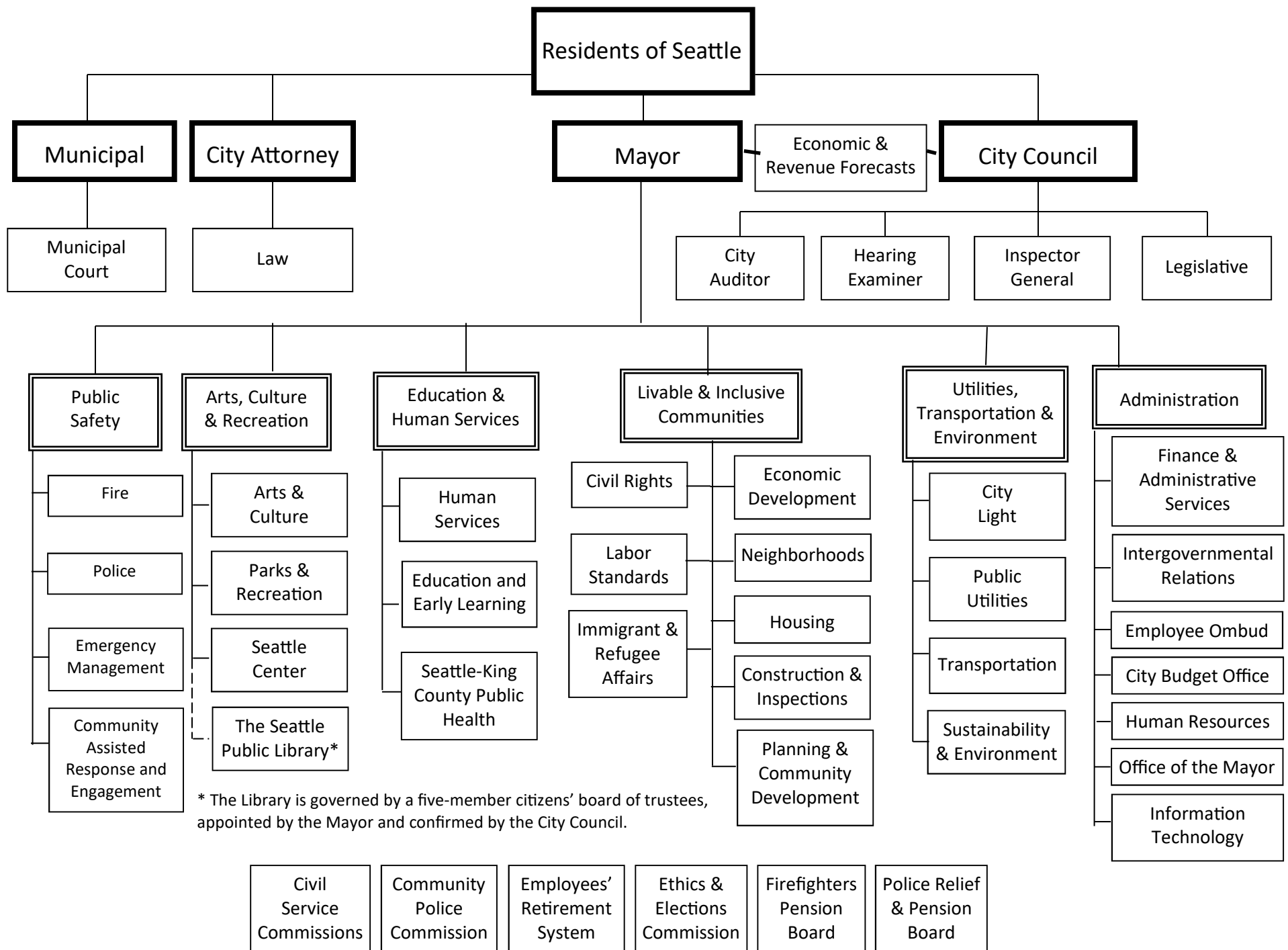
## Budget Presentations

Most department-level budget presentations begin with information on how to contact the department. The department-level budget presentation then goes on to provide a general overview of the department's responsibilities and functions within City government, as well as a summary of the department's overall budget. A narrative description of the issues impacting the department's 2025-2026 Proposed Budget then follows. The next section of the department-level budget presentation provides a numerical and descriptive summary of all of the incremental budget changes included in the 2025-2026 Proposed Budget, along with a discussion of the anticipated operational and service-level changes that will result. The department-level budget presentation concludes with summary level tables that describe the department's overall expenditures and revenues by type as well as by budget control level and program. All department, budget control, and program level budget presentations include a table summarizing historical and adopted expenditures, as well as proposed appropriations for 2025-2026.

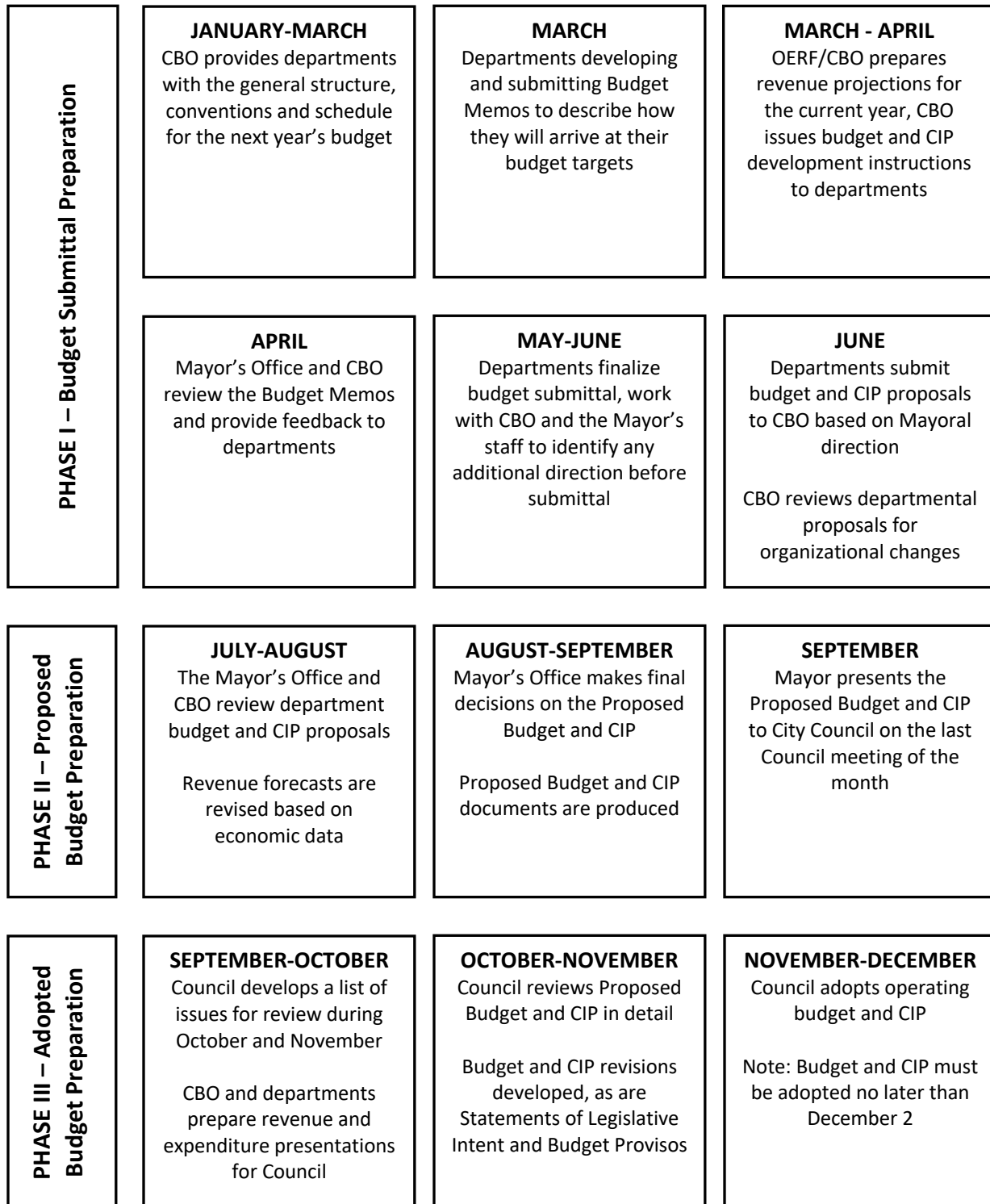
A list of all position changes proposed in the budget has been compiled in the appendix. Position modifications include eliminations, additions, reclassifications, and status changes (such as a change from part-time to full-time status), as well as adjustments to departmental head counts that result from transfers of positions between departments.

For information purposes only, an estimate of the number of staff positions to be funded under the 2025-2026 Proposed Budget appears in the departmental sections of the document at each of the three levels of detail: department, budget control, and program. These figures refer to regular, permanent staff positions (as opposed to temporary or intermittent positions) and are expressed in terms of full-time equivalent employees (FTEs). In addition to changes that occur as part of the budget document, changes may be authorized by the City Council or the Human Resources Director throughout the year, and these changes may not be reflected in the estimate of staff positions presented for 2025-2026. These changes are summarized in the appendix.

Where relevant, departmental sections include a statement of projected revenues for the years 2025 through 2026.



## Budget Process Diagram



# 2025-2026 Proposed Budget Summary

## Introduction

Mayor Bruce A. Harrell's 2025-2026 Proposed Budget is balanced and makes strategic investments in the future of Seattle within a context of continuing economic challenges stemming from high inflation and slowed growth. The proposed budget invests in actions to address our City's most urgent needs, get the basics right, and focus on our responsibilities. This budget aims to support our most vulnerable community members, and it makes investments in the Mayor's key priority areas: public safety, housing and homelessness, health, and thriving communities. These investments require greater financial flexibility and accountability as discussed below.

The City operates on a modified-biennial budget cycle, and this year the Mayor is proposing two one-year spending proposals. The proposed budget for 2025 includes approximately \$8.3 billion in appropriations overall, including \$1.9 billion in General Fund and \$520 million in JumpStart Payroll Expense Tax (payroll tax).

In the 2024 Adopted Budget, the City's General Fund – the most flexible funding source – estimated a looming projected 2025 deficit of \$251 million or about 15 percent. The projected deficit was due to a number of factors, including General Fund revenues growing slower than the rate of growth for general government costs, the end of significant one-time federal Covid relief grants, and a plan to begin using all of the Payroll Expense Tax revenues to pay for restricted purposes rather than for ongoing general government purposes.

Each year since enacting the payroll tax in 2020, the City has balanced the General Fund using a “temporary” allocation of payroll tax revenues. Each of these decisions was made for a one-year period, with the assumption that the payroll tax would no longer be used for this purpose in the following year.

The proposed budget reflects the hard choices made by the Mayor to meet the City's legal obligation to adopt a balanced budget.

- The Mayor took immediate steps to save costs, examined City services and spending holistically, favored maintaining core municipal functions over other functions, and prioritized public-facing services over internal administrative functions.
- The proposed budget makes reductions to spending, including targeted layoffs of City employees as needed to achieve a balanced budget.
- Finally, proposed structural changes to the payroll tax will allow the City to use existing revenues more flexibly. The approach is consistent with City spending commitments when it enacted the payroll tax. Actual revenues and forecasts of future payroll tax revenues are both significantly higher than earlier forecasts. The City can avoid making additional reductions to critical municipal services for those who live, work, and visit Seattle by making the “extra” payroll tax revenues available to the General Fund. The proposed budget also creates and funds a new reserve that will provide policy makers better options to respond to future changes in the inherently volatile payroll tax.

Even though it was a difficult budget year, the proposed budget was able to preserve critical public-facing programs and investments.

- We maintained public safety services the City Charter identifies as the City government’s primary obligation (police, fire, and emergency medical services).
- Overall City spending on affordable housing investments is higher than in 2024 or any other year in Seattle’s history; and overall spending on the Equitable Development Initiative also increases to the highest level ever.
- The proposed budget includes funding that avoids closing approximately 300 shelter beds at risk of closure since funding was with one-time sources such as federal Covid relief (which is no longer available).
- Similarly, there are no reductions in libraries hours, no reductions in community center hours, no reductions to community service center hours or services, no reductions to support for senior centers, and no reductions to core parks services.
- The proposed budget maintains longstanding financial policies related to General Fund reserves (Emergency Fund and Revenue Stabilization Fund) and fully funds all reserve payment obligations.

## **Economy and Revenue**

Despite the Federal Reserve keeping interest rates high, the U.S. economy showed notable resilience and growth in the first half of 2024. Since then, the labor market has cooled, with Seattle’s employment growth, unfortunately, trailing the nation. The regional forecast projects growth of only 0.7% in 2024, down from 1.9% expected in March. At the same time, inflation has shown more satisfactory progress towards the Federal Reserve’s 2% inflation target. Paired with signs of slowing employment growth, economic forecasters now anticipate rate cuts by the Federal Reserve through the end of 2024 and beyond.

Most of the uncertainty and downside economic risks for the nation and the Puget Sound region are now tied to the path of the labor market rather than inflation. Employment growth in Seattle has been mixed with gains in some sectors largely offset by declines in the trade (tech) and information sectors. Moreover, the City continues to struggle under reduced demand for office space and elevated vacancy rates, which are affecting economic and revenue growth in the City. Current high interest rates, employees’ slow return to the office, and slowing employment growth have led to uncertainty surrounding construction and real estate activity. However, like the nation, the regional economy is still likely to avoid a recession as there is currently no expectation of overall net job loss and employment is expected to grow modestly even as hiring slows.

Despite the uncertainties, the economy and the City’s General Fund revenues are projected to grow throughout the 2025-2026 biennium, though at a slower pace than previously anticipated. The City’s August forecast projects Property, Sales and Business & Occupations tax growth for 2024 compared to 2023 actuals received at 0.7% compared to 1.1% in the April forecast. General Fund revenues without grants and internal transfers are projected to increase 1.8%, 2.3% and 4.3% year-over-year in 2024, 2025 and 2026 respectively, which is good news given falling inflation and the low likelihood of recession. More good news is that Payroll Expense tax revenues are anticipated to increase significantly year-over-year across the biennium at 28%, 6% and 5 % for 2024, 2025 and 2026 respectively. And even with the uncertain situation related to commercial building valuations due to high vacancy rates, Real Estate

Excise taxes are expected to grow from their recent low of \$47.9 million in 2023, steadily to about \$80 million in 2026.

### **Actions to Balance the General Fund**

The Mayor took several important steps to fulfill the City's legal obligation to arrive at a balanced budget. These included early actions in 2024, a proposal to amend the payroll tax fund policies, and difficult decisions about how to reduce General Fund expenditures.

#### *Early Actions:*

Mayor Harrell took actions in early 2024 to maintain a balanced budget for the current year as well as to address the projected 2025-2026 General Fund deficit. These measures included instituting a hiring freeze on most non-public safety, civilian positions. The hiring freeze will continue through the end of 2024 and is estimated to save a total of \$75 million (\$19 million General Fund and \$56 million from other funds). The Mayor also worked cooperatively with the City's labor partners to right-size the balances in internally managed health care funds; this saved an estimated \$53.3 million (\$22.3 million General Fund and \$31.0 million other funds).

#### *Reductions, Restructures, and Layoffs*

In order to address the projected deficit, the Mayor's team examined all City spending with an eye to maintaining core services. Whenever possible, the proposed budget minimized reductions to direct services to the public. One strategy used in the proposed budget is reductions in several City grant programs that are inherently scalable while investing in areas with opportunities to leverage external grants.

Another cost saving strategy was to reduce programs and then right-sizing staffing accordingly. An example of leveraging external partnerships is seen with the Heavy-Duty Electric Truck incentives pilot in the Office of Sustainability and Environment. The pilot, launched in 2023 in the Duwamish Valley, will fund point of sale rebates for new electric trucks, buses, or vans. The goal is to incentivize deployment of electric heavy-duty vehicles while addressing cost barriers and reducing harmful diesel pollution in highly exposed communities. The pilot led to new engagement and investment from other Port of Seattle-affiliated organizations, and we expect that external partners will scale up the program with state and federal resources. Of the original \$1 million in ongoing allocation for this program, OSE will retain \$100,000 for ongoing transportation electrification policy and planning.

The proposed budget reduces (but preserves) a number of City grant programs. Those include reductions to the Neighborhood Matching Fund in the Department of Neighborhoods, the Business Outreach Education Fund and the Community Outreach Education Fund in the Office of Labor Standards, the Technology Matching Fund in the Seattle Information Technology Department, and Community Alternatives to Incarceration & Policing in the Office for Civil Rights.

The significant structural deficit in the General Fund meant that it was simply not possible to avoid reducing some programs. Those reductions resulted in proposed layoffs of some City workers. To minimize reductions that affect core services for the public, the proposed budget includes reductions to some internal services to City departments.

The proposed budget eliminates funding for 159 authorized positions. Due in part to the Mayor's 2024 hiring freeze, more than half of those positions were not filled. However, the position reductions include 76 proposed layoffs. Nearly two-thirds (48 of 76) are in internal services departments (Seattle Information Technology Department, Human Resources Department, and the Department of Finance and Administrative Services); the work of internal service departments primarily supports the City's "behind the scenes" business functions rather than providing services directly to the public. The next largest tranche (17 of 76) is in the Seattle Department of Construction and Inspections; there is less permit review work (and less permit fee revenues) due to a declining number of permits and changes in permitting requirements (e.g., eliminating design review for affordable housing).

In addition, the proposed budget for the Seattle Department Transportation (SDOT) assumes no ongoing revenues from a new transportation levy that will be decided on by voters in November 2024. Funding levels in the proposed budget for 2025 and 2026 are reflective of current law and expiration of the Levy to Move Seattle at the end of this year. With fewer financial resources available, SDOT's proposed budget focuses on capital project delivery for existing work and commitments made in the levy. Less funding is available for maintenance and preservation of assets (roads, bridges, transit, pedestrian and bike facilities), and the proposed budget defers investments in innovations and system enhancements. Passage of a new levy would require major adjustments to the proposed budget that may include the restoration of programs or projects with reduced funding in this budget. If voters approve a new transportation levy in November 2024, the Executive intends to prepare a package of changes for Council to consider as amendments that could be included in the City's adopted budget.

#### *Payroll Tax Amendments*

The proposed budget makes changes to the payroll tax that allow the City to fund its core functions and Charter responsibilities. Specifically, the proposed budget uses payroll tax to support critical General Fund obligations (like police, parks, fire, transportation, etc.), adds new payroll tax funding for youth mental health investments and youth violence interventions, and maintains consistent allocations for the original payroll tax spending categories. The proposed budget also eliminates the rigid percentages for allocating the payroll tax revenues. Finally, the changes create and fund a new reserve to blunt the impact of potential future downturns in payroll tax revenues.

When the City enacted the payroll tax, it was projected to result in \$219 million of new revenues; and it committed to spend those funds on five categories: \$136 million (62 percent) on affordable housing; \$33 million (15 percent) on economic development; \$20 million (9 percent) on the Equitable Development Initiative; \$20 million on Green New Deal investments; and \$11 million on administration of the tax.

The proposed budget spends \$520 million of payroll tax revenues in 2025. This is more than the projected forecast for 2025 of \$430 million in revenue because it also includes an additional \$90 million in one-time payroll tax revenues. Compared to the original forecast, proposed payroll tax spending is more than double the \$219 million that the City originally anticipated spending. The proposed budget increases the spending on all of the prescribed initiatives compared to this benchmark, and it uses the unanticipated ongoing and one-time payroll expense tax revenues in more flexible ways.

The proposed budget includes using the payroll tax on a broader number of priorities, including \$287 million to support General Fund spending. This leaves \$233.25 million for the original spending categories (an increase over the \$219 million from the original spending plan). The proposed budget



dedicates \$19.25 million for youth mental health and youth violence interventions (coupled with an additional \$12.5 million in the base budget of the Human Services Department for the same purposes) and then allocates the remaining \$214 million using the same percentages as the original spend plan. As described earlier, the proposed budget includes additional funding from other sources to increase overall investments in affordable housing and the Equitable Development Initiative to historically high levels.

The proposed budget also creates an important new reserve that allow the City to address inherent volatility in the payroll expense tax. Specifically, it establishes and funds an approximately \$40 million reserve that the City can tap in the event that payroll tax revenues slip below current forecasts. Tax revenues have been volatile in the few years. As noted by the Office of Economic and Revenue Forecasts, payroll tax revenues are heavily influenced by fluctuations in the stock market (since the payroll base is tied to stock performance); and volatility also naturally applies to any tax paid by a relatively small number of taxpayers.

## **Unanticipated or Significant Cost Pressures**

### Citywide Central Costs

A key component of the annual budget process is to assess the cost of providing services internally to City departments such as Information Technology, fleet and fuel, facility maintenance, financial services/payroll, and human resources. Costs to provide these services are recouped through chargebacks to other City departments. In 2025, these costs are projected to increase by \$23 million for all funds (\$21 million for the General Fund; and \$2 million, net, for other funds). These increases include Citywide costs for enterprise software licenses, cybersecurity, fleet replacement and maintenance, as well as anticipated fuel and utility costs.

### Judgment and Claims

The City continues to face rising costs associated with civil claims and litigation, driven by several extraordinary, high-cost cases and a nationwide trend of increasingly expensive settlements and judgments. The increase of \$10 million General Fund in the 2025 Proposed Budget over 2024 Adopted Budget levels reflects the need to meet these higher-than-anticipated expenses.

### Labor Contracts

In 2023 and 2024, the City ratified multi-year labor agreements with the Coalition of City Unions, the Seattle Police Officers Guild, and other labor partners. A large share of the City's General Fund budget is spent on labor (about 53% percent). These labor agreements therefore increased the City's cost of doing business. Nonetheless, it was critically important to get a fair labor deal for City employees. Municipal governments across the country are facing a worker shortage. It was important both to the Mayor and to Councilmembers that the City continues to provide crucial services; both the Mayor and Councilmembers also recognize that this cannot happen without work that is done by the hardworking City of Seattle employees. Our approach continues to be rooted in our values that every worker deserves a living wage and our gratitude for City employees and the service they provide to Seattle neighbors.

## Mayoral Priorities

The proposed budget balanced resources in order to make new investments in four of the Mayor's priority spending areas: public safety, housing and homelessness, health, and thriving communities. The proposed budget makes significant new investments in each of these categories.

### *Public safety*

The multi-department Unified Care Team (UCT) brings together more than a dozen City departments and partners for a coordinated, strategic, and data-driven approach to ensuring Seattle's public spaces, sidewalks, and streets remain open and accessible to all. Until this year, the UCT was funded only on weekdays. The proposed budget includes funding to expand the UCT's work to seven days a week with weekend work focused on "hot spots."

The proposed budget provides ongoing funding for programs that were started in 2024, including:

- Continued Seattle Police Department emphasis patrols where crime is concentrated to ensure that the region's center of commerce, culture, and tourism continues to be as safe and inviting as possible.
- Funding both for additional firefighter recruits and additional paramedic trainees in 2025 and 2026 to allow the Seattle Fire Department to address significant vacancies.
- The first full year of the Community Assisted Response and Engagement (CARE) Department's expanded CARE Response Teams, allowing these teams to be deployed to neighborhoods throughout the city.
- The first full year of increased pedestrian-level lighting to continue investments begun in 2024 to enhance public safety.
- Funding to pay for jail and other services related to the agreement between the City and the South Correctional Entity (SCORE). The City Council authorized that agreement by passing Ordinance [127065](#) in August 2024.

Consistent with recently enacted State laws and as provided for in negotiated labor agreements with the Seattle Police Officers Guild and the Seattle Police Management Association, the proposed budget significantly expands roles for civilians. New civilians include:

- Two existing Parking Enforcement Officers will increase the Seattle Police Department's capacity for reviewing automated traffic cameras (which will be expanded to 18 new locations around Seattle Schools). This will more than double the number of enforcement cameras in operation, bringing 37 new cameras online by the start of the 2025 school year. This expansion is intended to increase safety around Seattle schools and net revenue after expenses will be used to fund investments like sidewalks and crosswalks.
- Fourteen new investigative support staff over the biennium to assist Seattle Police Department detectives with homicide, robbery, sexual assault, and gun crime investigations by processing court filings, case files, and other urgent materials.
- Twenty-one new positions added over 2025-2026 in the Real Time Crime Center and additional CCTV cameras at specific locations that will upgrade the capabilities of the Real Time Crime

Center, triage and coordinate emergency responses, and support criminal case investigations as part of the Technology Assisted Crime Prevention Pilot Project.

Finally, the proposed budget includes funding for interventions and support for victims of human trafficking, such as providing appropriate community-based support resources and advocates for resource navigation.

### *Housing and Homelessness*

The Office of Housing's overall proposed budget for housing of \$342 million provides the most funding for affordable housing in Seattle's history. A small reduction in support from payroll expense tax investments is more than offset by increases in other funding sources. The proposed budget increases the Office of Housing budget by \$3 million from 2024, continuing the City's investments in multifamily lending, homeownership supports, home repair and weatherization programs, asset management, and departmental administrative costs.

The proposed budget avoids all pending closures of shelter beds. Approximately 300 beds would have closed if not for new ongoing funding in the Human Services Department that backfilled one-time federal funding that stopped being available in 2024.

### *Health*

The proposed budget includes funding for the Seattle Fire Department to expand its Mobile Integrated Health Program with the goal of increasing service delivery, expanding operational hours, and adding new lines of capacity for the team. The Seattle Fire Department will add a new Post Overdose Team (H99) to conduct patient follow up and recovery system navigation in 2025 and a new Health One unit in 2026.

Funding in the Department of Education and Early Learning (DEEL) and Seattle Parks and Recreation (SPR) continues and expands the Mayor's Youth Mental Health Investment Strategy that was implemented in 2024. This initiative includes the integration of school-based mental health counselors and culturally specific programming provided by community-based organizations. The effort is part of a broader, multi-faceted City-wide strategy aimed at addressing youth mental health needs. This strategy ensures that services are culturally responsive, community-focused, evidence-based, and guided by the needs of youth and their families.

Similarly, the proposed budget continues funding in the Human Services Department for the expansion of violence intervention programs from 2024. Collectively, and from a variety of funding sources, the City is spending significantly more than \$20 million for youth mental health and violence interventions.

The proposed budget provides ongoing funding to the Human Services Department to continue the Third Avenue / We Deliver Care pilot project to continue addressing public safety concerns along Third Avenue in the downtown core. One-time funding for the pilot project had been slated to end in 2024.

### *Thriving communities*

The Equitable Development Initiative (EDI) continues to be an important and growing program within the Office for Planning and Community Development, serving as a key inclusive growth strategy for marginalized communities in Seattle most at risk of physical and cultural displacement. The proposed budget increases funding for EDI grants and program implementation in 2025.

The Office of Arts and Culture will continue to fund community grants for organizations and artists at the same level as in the past, complementing the County's new Doors Open funding.

The proposed budget maintains the City-imposed restriction requiring that Admissions Tax revenues be used only for arts-related investments. However, a proposed policy change would allow the Admissions Tax to support expenditures in other departments besides the Office of Arts and Culture. Accordingly, Seattle Center will shift approximately \$1 million from the General Fund to be funded with Admissions Tax revenue, specifically for the Northwest Folklife Festival, cultural administration staffing, and to fully support Festàl. Admissions Tax revenue will also fund the annual Winterfest celebration, which allows Seattle Center to redirect earned revenues to other revenue-generating purposes. SPR will shift about \$880,000 in expenses to be funded by Admissions Tax revenues to continue support for the Arts in Parks, the Teen Performing Arts , and the downtown buskers programs.

The proposed budget maintains funding for the successful Downtown Activation Plan (DAP) that began in 2023. A recent evaluation of the DAP program determined that 93 percent of the DAP activities are either complete or substantially underway. In 2025, new one-time funding is added for:

- Public space activations, public space improvements, and a centralized DAP communications strategy;
- Improvements at Westlake Park;
- Arts activations and installations;
- Supplemental services including litter removal, alley cleaning, graffiti removal, a safe walk service, and outreach to businesses; and
- Initiatives in South Downtown including adding residential capacity as well as other development in the neighborhood.

Finally, the proposed budget includes funding to stand up a new Tree Nursery program in the Seattle Public Utilities (SPU). The proposed budget adds \$680,000 (\$388,000 General Fund and \$292,000 other funds) and 1.0 FTE to SPU to establish and maintain a publicly owned tree nursery with the initial capacity of 500 trees. This effort supports Seattle's tree canopy, equity, climate resilience, and stormwater management goals.

## Race and Social Justice Initiatives in the 2025-2026 Proposed Budget

### Introduction

This chapter provides an overview of significant changes in the City's 2025-2026 budget that advance the [Race and Social Justice Initiative \(RSJI\)](#). The City implements additional initiatives within department base funding that are not included below in this summary of changes.

### City of Seattle Race and Social Justice Initiative

There is significant evidence that the opportunities a Seattle resident can access, and the quality of life they experience, are both directly related to their race and where they live. People of color and other under-represented groups in the City of Seattle's workforce face similar issues. To address racial inequities, in 2004 Seattle became the first city in the U.S. to establish a program, the Race and Social Justice Initiative (RSJI), to explicitly eliminate institutional racism. Institutional racism exists when an organization's programs, policies, and spending work to the benefit of white people and to the detriment of people of color, usually unintentionally.

The Office for Civil Rights leads the RSJI in the City and provides support for departments and staff. As part of RSJI, the City uses a Racial Equity Toolkit to guide policy, program, and budget decision-making toward options that actively support positive racial equity outcomes. The City also uses a racial equity lens to develop a workforce that is inclusive of people of color and other marginalized or under-represented groups at all levels of City employment.

Additionally, each City department has a "Change Team" to support internal transformation. The team – consisting of a group of employees who champion RSJI activities and strengthen a department's capacity to get more employees involved – facilitates and participates in discussions on race, racism, and strategies to overcome institutional barriers to racial and social equity.

Below are examples from the City's 2025-2026 Proposed Budget illustrating how the City continues to use policies, programs, and investments to change racial equity outcomes through stronger relationships with communities; aligning policies and strategies across departments; and sharing knowledge and resources to create opportunities to integrate equity goals.

## ARTS, CULTURE AND RECREATION

### Office of Arts and Culture

#### **Alleyway Activations - Visual Art Installations**

\$159,969

This one-time item provides funding to activate up to six alleyways in the Chinatown, International District, and Pioneer Square neighborhoods with art installations as part of the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. ARTS will partner with community groups to determine strategies and outcomes for artworks that celebrate the culture and history of each community. These funds are appropriated in 2025 for ARTS to plan, select, and contract with involved parties with an implementation date of 2026.

#### **Community Engagement and Cultural Inclusion Grant Program**

\$530,000

This one-time item provides funding to support a grant program for community organizations to commission a series of art installations and events for communities to showcase their history and cultural diversity as part of the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. These funds are appropriated in 2025 for ARTS to plan, select, and contract with involved parties with an implementation date of 2026.

#### **Hope Corps Activations and Installations**

\$355,627

1.0 FTE

This one-time item provides funding to support the Hope Corps program as part of the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. This item supports Hope Corps activations in communities with a particular focus on the Chinatown International District, Little Saigon, King Street Station, Union Street Plaza, and Pioneer Square. These funds are appropriated in 2025 for ARTS to plan, select, and contract with involved parties with an implementation date of 2026. This iteration of Hope Corps will be staffed by a temporary ARTS employee with an expected sunset date of 12/31/2026.

**Neighborhood Arts, Culture, and Festival Activations**

\$494,801

This one-time item provides funding to support community celebration sites that will take place in summer of 2026 as part of the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. This item supports community activations and celebrations during the World Cup outside the downtown core through arts, culture, and festivals. These funds are appropriated in 2025 for ARTS to plan, select, and contract with involved parties with an implementation date of 2026.

**Support for Challenged Arts & Culture Institutions**

\$2,000,000

This item creates a one-time grant program for 2025 and 2026 only within the Office of Arts & Culture specifically designed to stabilize and support arts and cultural organizations in the city that are challenged with pandemic related deficits and have a need to stabilize their business practices. These institutions include some of the largest employers of Seattle creatives and host events, occupy city owned facilities and provide a critical, anchoring role in downtown activations. The budget includes \$2 million in each year funded with Admissions Tax.

**Seattle Center****Winterfest Support**

\$240,116

The 2025-2026 Proposed Budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending. The proposed budget includes legislation to broaden the uses of Admissions Tax from the Arts and Culture Fund. The Office of Arts and Culture, Seattle Center and Seattle Parks and Recreation budgets use Admissions Tax to support arts and culture spending.

Winterfest is Seattle Center's annual five-week festival encompassing live shows at the Seattle Armory, the Fountain of Light, and other attractions. The budget for Winterfest was substantially decreased in 2019 for General Fund savings. Seattle Center has been funding the event since 2021 using higher than projected revenues. This item reinstates budget for the event with Admissions Tax revenue.

**Seattle Parks and Recreation Department****Increase to Zoo Operating Costs**

\$800,000

This ongoing item adjusts the baseline budget for the Woodland Park Zoo's operating and maintenance payments in recognition of the contractual inflationary increases required annually as part of the Master Operating Agreement with Woodland Park Zoological Society.



**Expand Unified Care Team to 7 Day Coverage**

\$882,822

The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores public spaces. The 2025-2026 Proposed Budget expands services provided by the UCT from 5 to 7 days per week. This item adds about \$880,000 in 2025 and \$1.1 million in 2026 ongoing which represents an increase in 6 staff to SPR, and an increase in nonlabor expenses such as disposal of materials. The added positions include two laborer teams of two, which will remove trash and hazardous items, and a Manager 1 and a Strategic Advisor 1 positions for management support and oversight.

**Revitalize Westlake Plaza**

\$1,391,936

This one-time item provides \$700,000 in 2025 and \$1 million in 2026 of Payroll Expense Tax proceeds to support revitalization of Westlake Plaza as part of the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. Specifically, this item funds a revitalization of Westlake Plaza which could include removal of out-of-commission fountain, stage renovation, an electrical systems upgrade, and repairs to paving and trip hazards.

**Increase to Community Center Pre-Electrification Efforts**

\$195,000

The proposed budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item uses payroll tax funding to fund projects associated with the city's Municipal Energy Electrification Program. This item specifically funds SPR's Pre-Electrification Program, which supports efforts to prepare community centers for decarbonization by first shrinking energy use intensity through energy conservation interventions such as use of LEDs, advanced lighting controls, and destratification fans for air mixing.

<b>EDUCATION AND HUMAN SERVICES</b>
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**Department of Education and Early Learning****ECEAP Grant Award Increase**

\$500,945

This revenue-backed item increases DEEL's appropriation from additional funds received from the state's Early Childhood Education and Assistance Program (ECEAP). This is a recurring grant and this amount provides appropriation for DEEL in 2025 and 2026.

## **Youth Mental Health Funding Alignment**

\$13,900,000

The Mayor's Youth Mental Health Investment Strategy, announced in June 2024, includes \$15 million of Payroll Expense Tax funding in both 2025 and 2026 between the Department of Education and Early Learning and Seattle Parks and Recreation for youth mental health prevention, early intervention, and treatment. Some of these investments may shift to be levy funded in the 2026-2027 school year. This one-time item uses Payroll Expense Tax proceeds for the following initiatives:

Reach Out - \$560,000 in 2025 and 2026

This program focuses on preventing and early identification of youth mental health challenges by bridging the gap between the mental health needs of Seattle's youth and the limited availability of professional mental health resources. It also provides resources and training for parents, caregivers, and trusted adults to support youth in distress.

Telehealth Services - \$3.86 million in 2025, \$3.62 million in 2026

These services offer evidence-based online therapy for youth aged 13 to 24, along with support and resources for parents and guardians. These services include scheduled, one-on-one therapy sessions with qualified mental health professionals and interactive tools to support skill-building and individual well-being between sessions.

In Person Mental Health Supports - \$7.6 million in 2025, \$8.3 million in 2026

To expand access to mental health services, DEEL is also increasing in-person mental health support through existing School-Based Health Centers (SBHCs). Public Health Seattle King County (PHSKC) is adding an additional mental health clinician and a mental health coordinator at all SBHC sites at 21 middle and high schools, and providing system-wide mental health clinical consultation, training, and evaluation through partnerships.

In Person Community Hub. In alignment with Mental Health Supports, services include in person care to middle and high school students who are not served by School Based Health Centers. Programming will ensure that students have access to care during out of school time and during summer months. Services will also include expanding access to youth mental health care through community providers.

Universal Screening - \$1.5 million in 2025 and 2026

This service expands mental health screening in Seattle Public Schools to include high school students. Programming includes screening, brief intervention and referral to treatment and is designed to screen students periodically to proactively check-in on mental health, substance abuse and other dimensions of well-being.

Administration and Evaluation - \$380,000 in 2025, \$420,000 in 2026

This includes staffing and support to manage implementation, reporting, and evaluation of the Comprehensive Mental Health Initiative.

## **K-12 Sustain Educator Diversity**

\$750,000

This item uses FEPP Levy fund balance to sustain K-12 Educator Diversity programming provided in partnership with Seattle Public Schools and six community-based organizations through the end of the FEPP Levy (2025-26 School Year). This partnership focuses on increasing the number of BIPOC educators in Seattle Public Schools through recruitment, retention, and professional development activities.

**K-12 Sustain Summer Learning**

\$1,000,000

This item uses FEPP levy fund balance to sustain Summer Learning Programming provided by 15 community-based organizations to over 1,000 students through the end of the FEPP Levy (2025-26 School Year). These funds directly support summer programming with enhanced or expanded academic, enrichment, and college and career readiness opportunities for Seattle-based K-12 youth disproportionately impacted by inequities in education including learning loss and disengagement. Learning loss and disengagement are more pronounced due to impacts of the COVID pandemic.

**K-12 Sustain Youth Leadership**

\$392,914

This item uses FEPP levy fund balance to sustain K-12 Youth Leadership programming provided by six partner community-based organizations through the end of the FEPP Levy (2025-26 School Year). This partnership focuses on improving academic outcomes for historically underserved youth of color, immigrant and refugee youth disproportionately affected by systemic inequities through identity-affirming cultural education programming.

**Post-Secondary Sustain Path to UW**

\$386,000

This item uses FEPP levy fund balance to sustain the Path to UW program through the end of the FEPP Levy (2025-26 school year). The Path to UW program provides access to transfer supports from dedicated advisors for Seattle Promise students as they continue their academic journey from Seattle Promise to the University of Washington.

**Human Services Department****Community Development Block Grant (CDBG) for Homelessness Shelters**

\$3,178,870

For the 2025-2026 Proposed Budget, the administration removed CDBG funds from departments' baselines and reviewed department proposals for use of the federal grant funds for facilities and public services projects.

This item continues \$3,150,000 of CDBG for homeless shelter services. Consistent with prior years, the funding will be included in the City's contract with the King County Regional Homelessness Authority.

**Expand Unified Care Team Shelter Referrals to Weekends**

\$308,074

The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores public spaces. The 2025-2026 Proposed Budget expands services provided by the UCT from 5 to 7 days per week.

This item adds \$308,074 to allow for up to two shelter programs to offer extended intake hours. This would allow the UCT to be able to make referrals to shelter on weekends.

**Human Trafficking Interventions**

\$2,000,000

This item adds funding to provide support for victims of human trafficking, including providing appropriate community-based support resources and advocates for resource navigation.

#### **Opioid Settlement Fund Appropriation Increase**

\$209,801

This item increases the Opioid Settlement Fund appropriation in HSD by \$209,803.

It adds \$93,483 in ongoing funding for:

- Administration (\$13.5k)
- Opioid Abatement Council (\$13.5k)
- HSD staffing costs to support Health One, the Seattle Fire Department's Mobile Integrated Health response unit (\$45.5k)
- Contract inflation for Drug User Health Services (\$20.5k)

This item also adds one-time budget of \$116,318 to cover the cost of an FTE in HSD Director's Office to lead public health-related work.

The proposed budget change titled "Bargained Annual Wage and Market Wage Increases to Base Budget" central change request adds appropriation of \$47,103 in 2025 and \$62,671 of Opioid Settlement Funds. The revenue for that change is included in this item.

#### **Ongoing Funding for the Third Avenue Project (TAP)**

\$1,900,000

This item adds ongoing funding to continue the Third Avenue Project (TAP) in 2025. TAP was previously funded on a one-time basis. This program has operated since late 2022 and addresses public safety concerns in the 3rd Avenue community.

### **LIVABLE & INCLUSIVE COMMUNITIES**

#### **Department of Neighborhoods**

#### **Expand Interdepartmental Outreach and Engagement Agreements**

\$381,427

This ongoing item increases expenditure budget and revenues to reflect an expansion of the Equity and Engagement Advisors (EEA) program. As part of the EEA program, the Department of Neighborhoods (DON) partners with City departments to provide outreach and engagement services on specific projects and programs. Departments reimburse DON on a per hour basis for the cost of the program. In 2024, DON provides EEA services to the Seattle Department of Transportation and Seattle Public Utilities. Beginning in 2025, DON will expand the EEA program by providing services to the Human Services Department, Seattle Parks and Recreation, and Seattle City Light. This item increases revenues to the General Fund from funds managed by these partner departments. The portion of increased revenues that exceed EEA program costs will support departmental overhead costs in DON that are currently supported by non-revenue backed General Fund budget.

## **Office of Economic Development**

### **Ongoing Support for Business Community Ownership Fund**

\$2,500,000

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for the Business Community Ownership Fund (BCOF) program. This program was previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the program ongoing at a reduced level. The 2024 Adopted Budget included \$3.5 million for this program. The BCOF aims to address commercial displacement, empowering small businesses with long-term affordability and ownership of their own commercial spaces to keep them rooted in Seattle neighborhoods, or provide a pathway to return to neighborhoods. This is a partnership with the Office of Economic Development and Grow America, which matches City funds dollar-for-dollar through financing and grants.

### **Ongoing Support for Capital Access Program**

\$2,450,000

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for the Capital Access Program (CAP). This program was previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the program ongoing at a reduced level. The 2024 Adopted Budget included \$2.45 million for this program. CAP aims to empower underserved businesses by dismantling financial barriers and promoting equitable access to capital. Specifically, CAP provides subsidized financial products leveraging programs offered by Washington State and provides tailored technical support services to businesses.

### **Ongoing Support for Commercial Affordability Programs**

\$2,431,756

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for Commercial Affordability programs. These programs were previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the programs ongoing at a reduced level. Specifically, this item provides \$1.5m for the Tenant Improvement Fund and \$1 million for Seattle Restored. The 2024 Adopted Budget included \$3.8 million for these programs. The Tenant Improvement Program invests in a business' infrastructure for growth and sustainability to help

businesses stay in their neighborhoods. Seattle Restored activates vacant storefronts through creativity and commerce and is scaling up a matchmaking strategy and supporting Downtown retail strategy.

#### **Ongoing Support for Neighborhood Capacity Programs**

\$2,067,705

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for Neighborhood Capacity programs. These programs were previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the programs ongoing at a reduced level. The proposed budget includes \$2.5 million for Neighborhood Capacity programming including the Only in Seattle program and Business Improvement Area supports. The 2024 Adopted Budget included approximately \$5 million for these programs. This item will support business district organizational capacity to foster comprehensive placemaking and place-keeping activities, including the exploration and creation of new business improvement areas.

#### **Ongoing Support for Technical Assistance Programs**

\$800,000

The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for technical assistance (TA) programs. These programs were previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the programs ongoing. Business TA is a fundamental component of equitable economic development, creating pathways to growth for entrepreneurs who historically have limited access to the resources and capital needed to establish, manage crisis, stabilize operations, and expand. This item will support several technical assistance programs including business operations and development consulting, digital sales access, legal assistance, and in-language business navigation consulting.

#### **Ongoing Support for Language Access and Outreach**

\$200,000

The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for language access and outreach supports. These costs were previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the costs ongoing. This item will support equitable communication and outreach strategies for economic development programs, services, and resources provided by the City and partners.

## **Office of Immigrant and Refugee Affairs**

### **CDBG Ready To Work Continuation**

\$700,000

For the 2025-2026 Proposed Budget, the administration removed Community Development Block Grant funds from departments' baselines and reviewed department proposals for use of the federal grant funds for facilities and public services projects.

In OIRA, the budget provides \$700,000, an 8% increase over 2024, to support the Ready To Work (RTW) program which was created by the City of Seattle in 2015 to empower and support immigrants and refugees in overcoming barriers on their journey to economic stability, quality jobs, and integration into life in Seattle.

## **Office of Planning and Community Development**

### **Increase the Equitable Development Initiative Grant Award Budget**

\$1,676,839

The proposed budget allocates \$22 million in Payroll Expense Tax (payroll tax) proceeds in 2025 to the Equitable Development Initiative. This item uses payroll tax funding to increase OPCD's Equitable Development Initiative grant award budget by \$1.68 million in 2025 and another \$2.68 million in 2026. This brings total EDI payroll tax funding in the 2025 Proposed Budget to \$22,040,000, including \$608,992 for labor costs. In 2026, total EDI payroll tax funding is \$23,069,907, including \$634,723 of labor costs.

## **PUBLIC SAFETY**

### **Community Assisted Response and Engagement**

#### **CARE Team Expansion**

\$1,500,000

This item increases appropriation authority by \$1,500,000 in 2025 and \$3,533,832 in 2026 to support the ongoing expansion costs of the CARE team Response Teams expansion. The CARE team Response Teams have already been assisting with 911 calls through prioritization and sending the CARE team dispatching them to the incident. This expansion will allow the CARE team to offer city-wide coverage, increased hours of service of the program, and to better focus first response resources on the situations where they are most needed.

In August 2024, funding was appropriated in Ordinance 127068 for the CARE team Response Team expansion, covering the costs of facilities, vehicles, and personnel. This item makes that funding ongoing for 21 full-time positions, (9 Community Crisis Responder 1's, 9 Community Crisis Responder 2's, and 3 Community Crisis Responder Supervisors). To do this requires an additional 9 vehicles (8 Ford Explorer PIU's, 1 ADA Van), equipment such as radios, uniforms, computers, facilities, supplies for distribution, and other on-going costs. The position pockets are part of the Ongoing Changes from Current Year Legislation change request.



## **Seattle Fire Department**

### **Dangerous Building Abatement**

\$500,000

This item increases appropriation by \$500,000 in SFD's Fire Prevention Division for dangerous building abatement to contract with vendors to demolish or perform other related services such as installation of fencing around the property. There are more than 40 derelict and potentially unsafe buildings in Seattle that SFD is tracking. To address this issue, Seattle Fire Code legislation has been amended in 2024 to clarify the Fire Chief's authority to demolish or otherwise remedy the unsafe building conditions and seek cost recovery from the property owner. The legislation also allows SFD to place a lien against property titles to ensure Seattle taxpayers are reimbursed for the City's building abatement costs.

## **Seattle Police Department**

### **Overtime for Priority Hot Spots**

\$10,000,000

This item adds one-time funding in 2025 for increased overtime patrol for priority hot spots. SPD continues to experience officer staffing shortages and relies on overtime to deliver essential public safety services. This funding will support efforts to curb violent criminal behavior through proactive policing in hot spots, which are areas where crime and/or disorder is concentrated such as a street segment, an intersection, or a small cluster of blocks. The City Auditor's office published an audit report in July citing a study of Seattle that found between four and five percent of street segments accounted for 50 percent of annual reported crime incidents over a 14-year period.

### **Real Time Crime Center**

\$2,048,467

This change increases appropriation authority by \$2M in 2025 and \$3.7M in 2026 and adds ongoing position authority for 21.0 FTE Real Time Crime Center (RTCC) Analyst positions – 12.0 FTE in 2025 and 9.0 FTE in 2026. These positions will allow the department to establish a fully staffed Real Time Crime Center. The 2024 Adopted Budget includes funding for a Closed-Circuit Television (CCTV) Crime Prevention Technology Pilot Project to leverage technological resources to address increased gun violence, human trafficking, and felony crime at specific locations where it is concentrated. This pilot program will be most successful when strategically integrated with a RTCC, which will use the information from the Crime Prevention Pilot technologies to triage and coordinate patrol/emergency responses to crime events.

### **Investigative Support Positions**

\$1,091,333

This item increases appropriation authority by \$1.1M in 2025 and \$2.3M in 2026 and adds ongoing position authority for 7.0 FTE investigative support positions in 2025 and another 7.0 FTE in 2026. Four emergency positions were created in August 2024 with the emergency authority for these positions expiring on December 31, 2024. These positions will assist SPD Detectives with homicide, robbery, and gun crime investigations. Hiring these positions will allow SPD to expand capacity and increase support for Detectives and Officers to complete thorough, precise, and timely documentation for criminal investigations, including pulling criminal histories, requesting 911 recordings, releasing information to a prosecutor, and more.

### **Implement CCTV at Additional Locations**

\$425,000

This item adds funding for the implementation of closed-circuit television (CCTV) cameras at additional locations where gun violence, human trafficking, or persistent felony crime is concentrated. These technology systems will only be used in public places, such as sidewalks, streets, and parks to mitigate privacy concerns.

## **UTILITIES AND TRANSPORTATION**

### **Office of Sustainability and Environment**

#### **Add Climate Data Impact Analysis and Reporting Capacity**

\$100,000

The proposed budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item adds funding to OSE to increase departmental capacity for climate impact data analysis and reporting, including urban forestry. Funding will help OSE implement new tools to measure Seattle's progress on key climate indicators and inform citywide coordination around policies addressing climate change, energy transition, and urban forestry.

In 2025-2026, this funding will firstly address urban forestry data and reporting priorities. These projects will integrate urban forestry data and information, which is currently dispersed across multiple reports, maps, and interfaces, into a single, publicly available technology resource. This tool will better track Seattle's urban forest over time in response to changing environmental conditions and ongoing management.

Ongoing funding will also support continual climate and urban forestry data surveillance. Funding would also help maintain and enhance other Citywide climate data tools managed by OSE, such as the One Seattle Climate Portal, and will support development of new policies like the updated Seattle Climate Action Plan.

### **Consolidate Duwamish River Opportunity Fund and Environmental Justice Fund**

\$0

The proposed budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item is a budget neutral change for OSE's PET-GND funding which will consolidate the Duwamish River Opportunity Fund (DROF) and the Environmental Justice (EJ) Fund. Together with a separate item adding \$250,000 to the EJ Fund budget, this will result in a streamlined \$1,050,000 grant program serving OSE's core mission around sustainability and environmental justice

The combined Environmental Justice Fund will continue to invest in community-led projects led by and for communities disproportionately impacted by environmental issues and climate change. This budget neutral efficiency measure will streamline grantmaking led by OSE and continue to allow for investment in place-based, community-led efforts in the Duwamish Valley through the EJ Fund. Consolidation will help reduce application burdens on potential awardees -- many of whom currently apply (and receive funding from) both programs -- and help OSE more efficiently maximize existing staff capacity supporting these award processes.

Although many DROF awards currently support groups active in the climate and environmental justice space, some current awardees may be made ineligible by narrowing award criteria to these areas. OSE and the City will seek to ensure these organizations are given ample time to re-focus their grant applications and direct them towards other potential City or external awards.

### **Seattle City Light**

#### **Reduce Volatility in Power Supply Costs**

\$1,160,447

This item adds two positions and \$1.2 million to support growth in two areas: the first is to prepare for and ensure that there is transmission system capacity to deliver additional clean electricity to the service territory as electricity demands increase due to vehicle and building electrification, and the second is to analyze and prepare for new opportunities in emergent day-ahead energy markets.

#### **Utility Technology Roadmap**

\$4,407,333

This adjustment establishes an ongoing CIP budget for the Technology Roadmap program that gradually ramps up over time to keep up with technology needs across the utility. This area of utility operations continues to grow as software updates and critical IT projects that are essential to the utility's operating and business needs (like Cybersecurity, Grid Modernization, an Enterprise Document Management) are required.

#### **Distributed Energy Resources**

\$1,680,000

This adjustment does two things: it augments program management resources to oversee an expanded portfolio of energy efficiency programs to cost-effectively meet our energy efficiency targets and provide a least-cost resource to the utility; and it provides funding for a limited scale Community Solar Program.

**Georgetown Steam Plant**

\$0

This item funds the repair of the entire exterior envelope at the Georgetown Steam Plant as it is the best way to ensure the concrete walls do not degrade further and increase expense. The exterior wall repair will be supervised by City Light staff, third party subject matter experts, and a design engineer to verify compliance with codes and specifications. The funding for this project begins in 2026 and total project cost is estimated to be \$12 million when complete.

**Sound Transit 3**

\$3,175,000

This item adds two positions and additional resources necessary to meet required timelines with the Sound Transit Light Rail Extensions. This project supports the expansion of the regional transit system by reconfiguring the City Light distribution system to accommodate Sound Transit facilities and provide electrical service to the rail extensions. It is fully revenue-backed. This request addresses the need for the addition of a dedicated team of both sunset and permanent roles to support the project ramp up and the ongoing project management.

**Seattle Department of Transportation****Unified Care Team Expansion**

\$1,429,588

3.00 FTE

The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores access to public spaces. This item adds \$1.4 million of General Fund resources and 3.0 FTE in SDOT to expand SDOT's team to provide additional services under the UCT program. This funding will support a mix of labor costs in SDOT as well as contracted support to expand UCT-related services from 5 to 7 days a week.

**Bridge Seismic Program Funding**

\$4,000,000

This item adds \$4 million of Levy to Move Seattle funding to the Bridge Seismic Retrofit - Phase III program (CIP Project MC-TR-C090) in 2025 in the 2025-2030 Proposed CIP. This program contains a list of 16 seismic retrofit programs evaluated and planned through the life of the Levy to Move Seattle. Bridge seismic retrofits are typically high-cost projects that are susceptible to external cost inflation and increased costs discovered during project design. The program requires additional funding to complete the planned list of bridge seismic projects. This funding is made available by the Levy to Move Seattle Fund through levy project savings.

**East Marginal Way North Segment Funding**

\$4,500,000

This item adds \$4.5 million of Levy to Move Seattle funding to the East Marginal Way North Segment component of the Heavy Haul Network Program (CIP Project MC-TR-C090) in 2025 in the 2025-2030 Proposed CIP to cover a funding shortfall preventing the completion of the project. The Seattle

Department of Transportation (SDOT) is making improvements along the north segment of the corridor – between S. Atlantic St. and S. Spokane St. The improvements will reconstruct the roadway along this freight corridor to support truck loads with an expected lifetime of 50 years. The project will also construct a protected bike lane, including rebuilding the existing traffic signal at S. Hanford St. and adding a new signal at S. Horton St. to provide protected crossings for cyclists. This additional funding is necessary due to the need to relocate and modify existing rail yard track and is made available through project savings in the Levy to Move Seattle Fund.

### **Seattle Public Utilities**

#### **Unified Care Team Expansion**

\$85,000

The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores public spaces. The 2025-2026 Proposed Budget expands services provided by the UCT from five to seven days per week.

This item adds \$85,000 GF to Seattle Public Utilities for weekend vendor-provided cleanup and solid waste disposal activities. The vendor would only perform exterior cleaning of encampments on weekends.

<b>ADMINISTRATION</b>
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### **Department of Finance and Administrative Services**

#### **Waterfront Operations and Tribal Interpretive Center Adjustments**

\$4,454,521

This item amends CIP Project: Waterfront Operations and Tribal Interpretive Center in the Department of Finance and Administrative Services to increase appropriation by \$4.226 million, financed by Limited Tax General Obligation (LTGO) bonds. Total appropriation also supports the anticipated debt service payment.

The Bakun Building was purchased in 2023 to be the waterfront operations office and provide a cultural space for the Muckleshoot Indian Tribe. The funds remaining after purchase do not support a design that would serve both the Seattle Center, responsible for operations of the Waterfront, and the Muckleshoot Indian Tribe's respective needs. The additional funding will address substantial alterations that are necessary for building occupancy.

The project is intended to provide dedicated space to house the staff for on-going maintenance and operations for Waterfront Park. The project also fulfills the City's permitting commitments to the Muckleshoot Tribe for construction of the Elliot Bay Seawall to provide 10,000 square feet in a building along the Waterfront for a Tribal Interpretive Center rent free in perpetuity. The Tribe has indicated that this project could fulfill the conditions of the permit agreement.

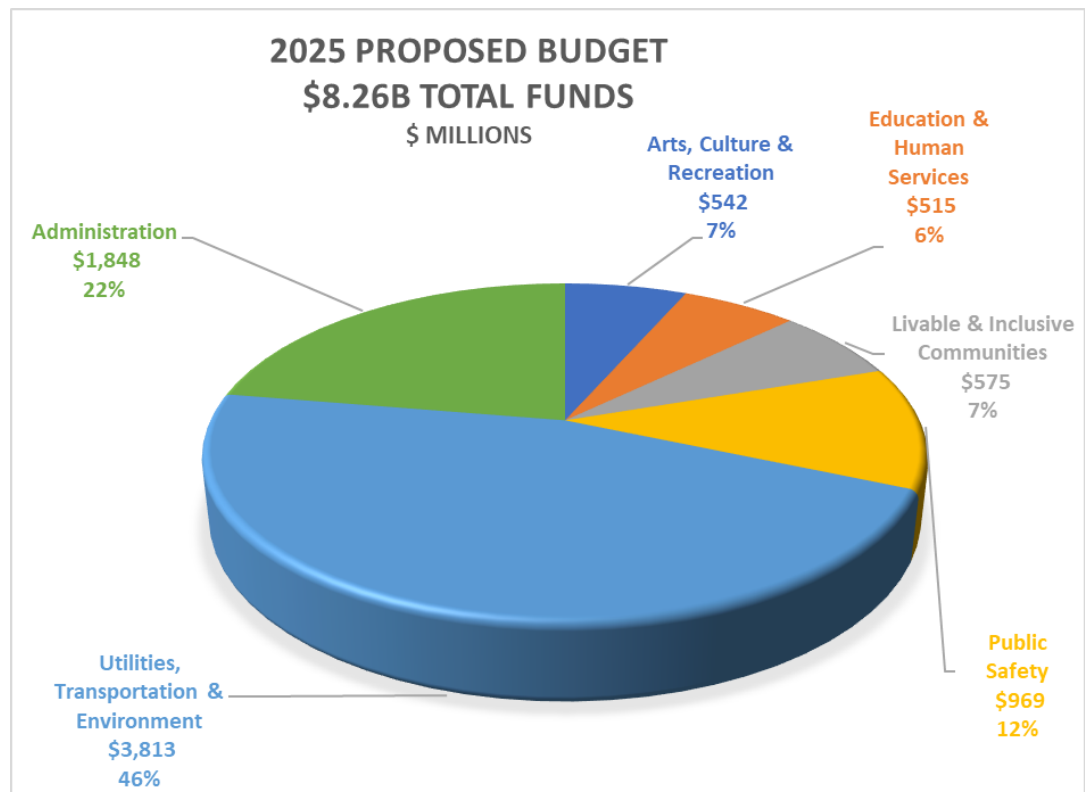
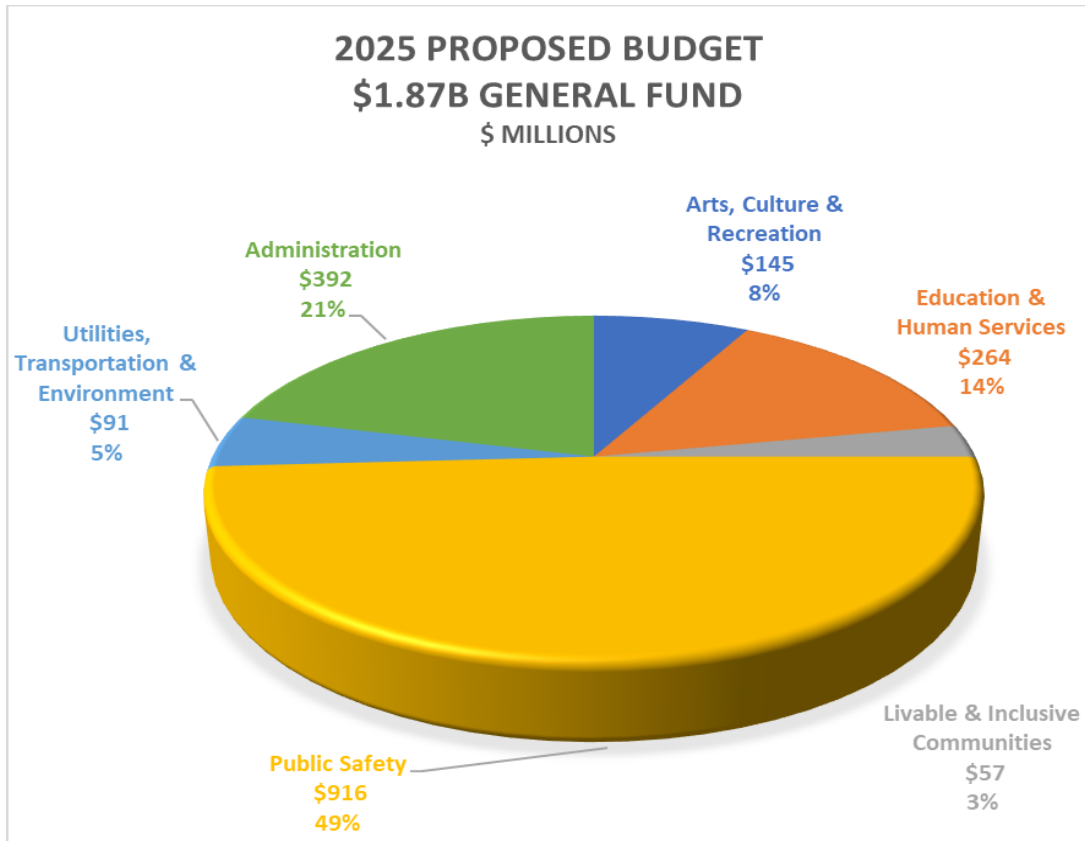
## **Seattle Information Technology Department**

### **Continue the Affordable Seattle Program**

\$160,000

This item increases Payroll Expense Tax funding of \$380,291 in 2025 and \$391,080 in 2026 to support the Affordable Seattle Program and CiviForm application to replace funding from CLFR funds that expire in 2024. This increase enables the Affordable Seattle Program to continue at its current staffing and program level. The Affordable Seattle Program and CiviForm application are proven to decrease the cost to live in Seattle and increase economic revitalization of the most vulnerable communities.

## Summary Charts and Tables



## Summary Charts and Tables

### Expenditure Summary

in thousands of dollars

	2023 Actuals		2024 Adopted		2025 Proposed		2026 Proposed	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
<b>Arts, Culture &amp; Recreation</b>								
Office of Arts and Culture	632	20,745	20	22,904	0	23,568	0	21,581
Seattle Center	15,721	53,465	16,335	55,526	16,605	72,183	17,568	68,001
Seattle Public Library	0	107,124	0	95,777	0	107,280	0	110,937
Seattle Parks and Recreation	114,711	328,244	119,481	320,716	128,177	339,398	135,325	506,872
<i>Subtotal</i>	<i>131,064</i>	<i>509,577</i>	<i>135,836</i>	<i>494,922</i>	<i>144,782</i>	<i>542,428</i>	<i>152,892</i>	<i>707,391</i>
<b>Education &amp; Human Services</b>								
Dept of Education and Early Learning	13,893	129,589	20,420	156,798	15,861	150,583	15,920	100,816
Human Services Dept	186,092	297,587	241,351	341,028	248,274	364,656	264,240	377,163
<i>Subtotal</i>	<i>199,984</i>	<i>427,176</i>	<i>261,771</i>	<i>497,827</i>	<i>264,135</i>	<i>515,239</i>	<i>280,160</i>	<i>477,979</i>
<b>Livable &amp; Inclusive Communities</b>								
Dept of Neighborhoods	17,082	19,622	15,537	18,724	15,530	18,514	16,119	18,914
Office of Hearing Examiner	1,144	1,144	1,219	1,219	1,314	1,314	1,380	1,380
Office for Civil Rights	7,661	7,661	7,986	7,986	7,864	7,864	8,186	8,186
Office of Economic Development	12,070	26,541	11,460	37,241	10,335	30,270	10,758	30,392
Office of Housing	10,997	244,613	51	339,335	0	342,425	0	342,906
Office of Immigrant and Refugee Affairs	5,312	5,487	6,241	6,404	6,225	6,367	6,571	6,722
Office of Labor Standards	0	8,806	0	9,041	0	8,425	0	8,247
Office of Planning and Community Development	16,249	27,127	7,778	35,891	7,727	38,028	8,144	38,902



## Summary Charts and Tables

Seattle Dept of Construction and Inspections	10,547	106,401	11,260	117,667	8,347	121,410	8,739	126,946
<i>Subtotal</i>	<i>81,062</i>	<i>447,401</i>	<i>61,532</i>	<i>573,509</i>	<i>57,342</i>	<i>574,617</i>	<i>59,897</i>	<i>582,596</i>
<b>Public Safety</b>								
Community Assisted Response and Engagement	22,114	22,114	26,343	26,343	32,403	32,403	35,942	35,942
Community Police Commission	1,796	1,796	2,113	2,113	2,132	2,132	2,235	2,235
Firefighter's Pension	0	23,212	0	23,038	0	26,471	0	27,482
Law Dept	41,115	41,115	40,781	40,781	45,560	45,560	47,912	47,912
Office of Emergency Management	4,086	4,174	2,923	2,923	3,037	3,037	3,192	3,192
Office of Inspector General for Public Safety	3,836	3,836	4,700	4,700	5,210	5,210	5,454	5,454
Police Relief and Pension	0	17,229	0	26,749	0	22,465	0	22,518
Seattle Fire Dept	284,382	284,391	282,575	282,575	327,563	327,563	340,685	340,685
Seattle Municipal Court	41,585	41,585	43,280	43,280	45,891	46,227	48,086	48,482
Seattle Police Dept	385,564	392,886	393,643	395,795	454,202	457,860	457,496	462,052
<i>Subtotal</i>	<i>784,477</i>	<i>832,338</i>	<i>796,357</i>	<i>848,296</i>	<i>915,998</i>	<i>968,927</i>	<i>941,002</i>	<i>995,954</i>
<b>Utilities, Transportation &amp; Environment</b>								
Office of Sustainability and Environment	7,912	17,293	7,260	30,585	8,361	26,740	8,743	27,346
Seattle City Light	0	1,447,591	0	1,531,413	0	1,705,244	0	1,814,502
Seattle Dept of Transportation	56,349	629,309	63,415	711,293	56,105	495,893	58,702	479,568
Seattle Public Utilities	22,722	1,272,646	26,705	1,580,693	26,664	1,585,352	27,690	1,680,357
<i>Subtotal</i>	<i>86,983</i>	<i>3,366,839</i>	<i>97,381</i>	<i>3,853,984</i>	<i>91,130</i>	<i>3,813,230</i>	<i>95,135</i>	<i>4,001,773</i>
<b>Administration</b>								
Office of the City Auditor	2,139	2,610	2,330	2,330	2,571	2,571	2,700	2,700
City Budget Office	7,922	9,200	8,783	8,959	9,882	9,882	10,240	10,240
Civil Service Commissions	809	809	882	882	2,506	2,506	2,552	2,552
Ethics and Elections Commission	1,329	5,151	1,303	4,306	1,470	11,732	1,545	4,642

## Summary Charts and Tables

Office of Economic and Revenue Forecasts	668	668	836	836	749	749	911	911
Finance and Administrative Services	48,975	603,289	63,563	450,800	69,713	462,952	71,775	438,219
Finance General**	218,637	330,253	228,290	342,026	239,737	566,521	224,324	490,642
Seattle Information Technology Dept	0	283,442	0	302,496	0	283,445	0	287,351
Legislative Dept	19,559	19,559	21,023	21,023	22,764	22,764	23,939	23,939
Office of the Mayor	9,885	9,885	11,866	11,866	15,132	15,132	15,976	15,976
Office of the Employee Ombud	1,105	1,105	1,154	1,154	1,235	1,235	1,296	1,296
Office of Intergovernmental Relations	3,375	3,375	3,124	3,124	3,281	3,281	3,426	3,426
Employees' Retirement System	0	306,470	0	10,656	698	15,985	730	16,545
Seattle Dept of Human Resources	24,030	391,914	26,152	409,547	22,580	449,401	23,617	473,923
<i>Subtotal</i>	<i>338,435</i>	<i>1,967,731</i>	<i>369,304</i>	<i>1,570,004</i>	<i>392,319</i>	<i>1,848,156</i>	<i>383,031</i>	<i>1,772,363</i>
<b>Total</b>	<b>1,622,004</b>	<b>7,551,062</b>	<b>1,722,180</b>	<b>7,838,541</b>	<b>1,865,705</b>	<b>8,262,597</b>	<b>1,912,118</b>	<b>8,538,056</b>

\*Formerly Community Safety and Communications Center

\*\*General Fund (GF) transfers are reported in Finance General (Administration) to align with actual appropriations as well as totals in the General Fund Financial Plan (00100); this includes transfers to the Office of Labor Standards, Firefighter's Pension, Police Pension, Seattle Public Library, Seattle Information Technology Dept, and Finance & Administrative Services.

## General Fund Revenue Overview

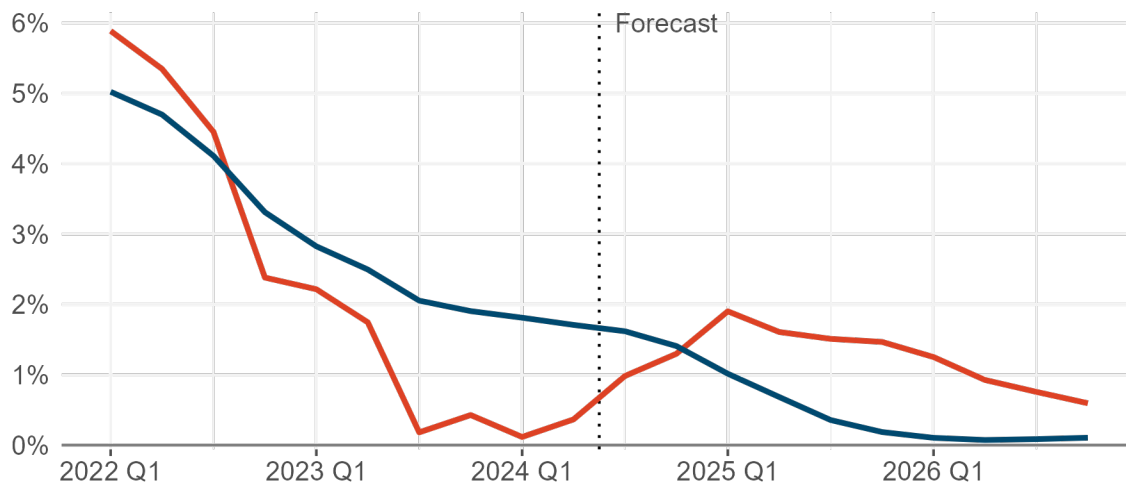
### National Economic Conditions and Outlook

Disappointing inflation readings in the first half of 2024 compelled the Federal Reserve Bank to keep interest rates in the 5.25% to 5.50% range longer than anticipated in early 2024. The U.S. economy still continued to show resilience despite dramatic monetary tightening creating notable headwinds for consumer demand, investment, and job creation - real GDP grew 1.4% and 3.0% in the first two quarters of 2024. But the labor market has cooled as job openings have declined, job growth slowed, and the unemployment rate increased from 3.7% in January to 4.3% in July. Fed chair Jerome Powell acknowledged in his August press conference that the labor market is no longer overheated, but also that further weakening is not welcome. He has also signaled that the first interest rate cut can be expected in September, since inflation has continued to ease in the last few months and has shown more satisfactory progress towards the 2% inflation target.

The final August revenue forecast presented below, as well as the underlying regional economic forecast developed in July, are based on the national economic forecast from S&P Global released in the first week of July. These forecasts thus do not incorporate more recent information and data released after they were finalized, which changed the outlook for the timing of interest rate cuts and increased uncertainty regarding the likely path of the labor market. As shown in the figure below, S&P Global's July forecast expected job growth to slow further in 2025, and predicted essentially no job growth in 2026.

### Employment growth, year-over-year % change

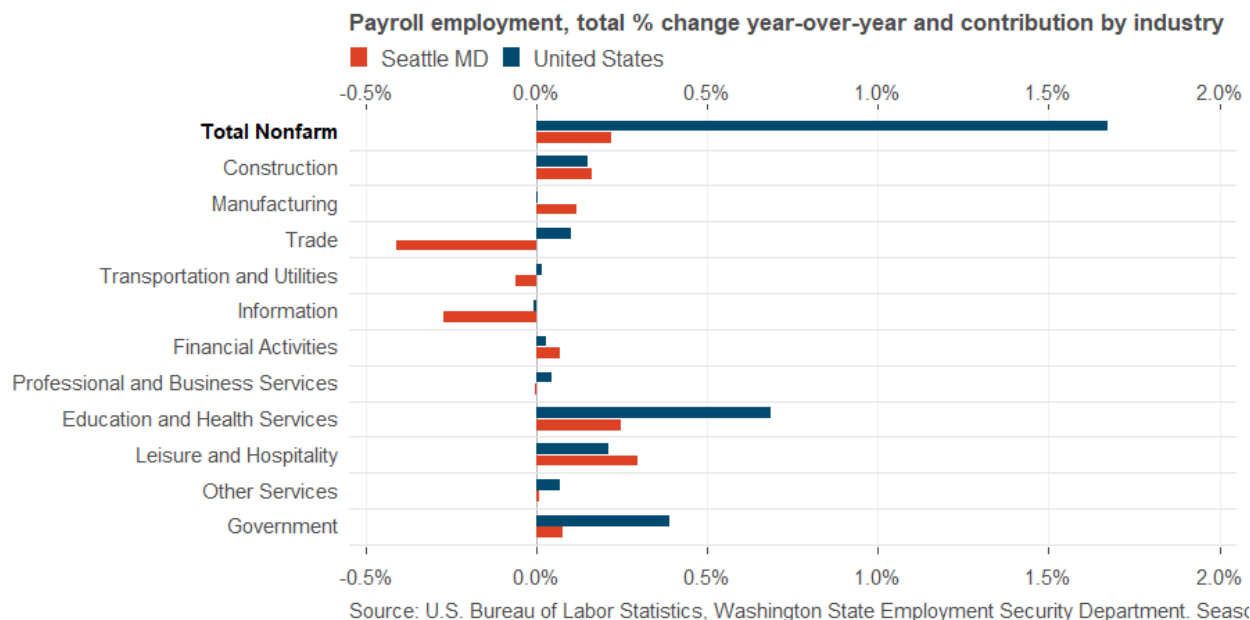
■ Seattle Metropolitan Division ■ United States



## Seattle Metropolitan Area Economic Conditions and Outlook

Evident in the figure above, Seattle's regional economy has lagged the performance seen at the national level since the second half of 2022. Based on the employment estimates released by the Washington State Employment Security Department in July 2024, which revised regional employment down significantly going back to October 2023, there has been little job growth since Summer 2023. The net addition of 3,900 jobs between June 2023 and June 2024 represents an increase of a mere 0.2%, and as the figure below shows, growth has been very uneven across sectors.

There are at least two significant factors that have negatively affected the region's recent economic performance. The first is an ongoing reversal of growth in the technology sector, which has been a key driver of the region's post-pandemic recovery as its employment grew at a rapid pace. Early evidence of a correction in the tech sector's growth path can be seen in the second half of 2022, as announcements of hiring freezes and layoffs were accompanied by declining stock prices and in the following months layoffs became common even among the region's largest technology employers. While these layoffs were not unique to Seattle, the technology sector has a disproportionate impact on the Seattle region, relative to the nation as a whole. Based on the estimates released by the Washington State Employment Security Department in July 2024, regional employment in Trade, Information and Professional and Business Services (sectors where regional tech companies operate) declined by 24,500 since June 2022, approximately 1.4% of total regional employment. The extent to which the Trade and Information sector weighs down regional job growth is also visible in the chart below, which shows their contribution to the total change in employment over past 12 months at a combined -0.7%.



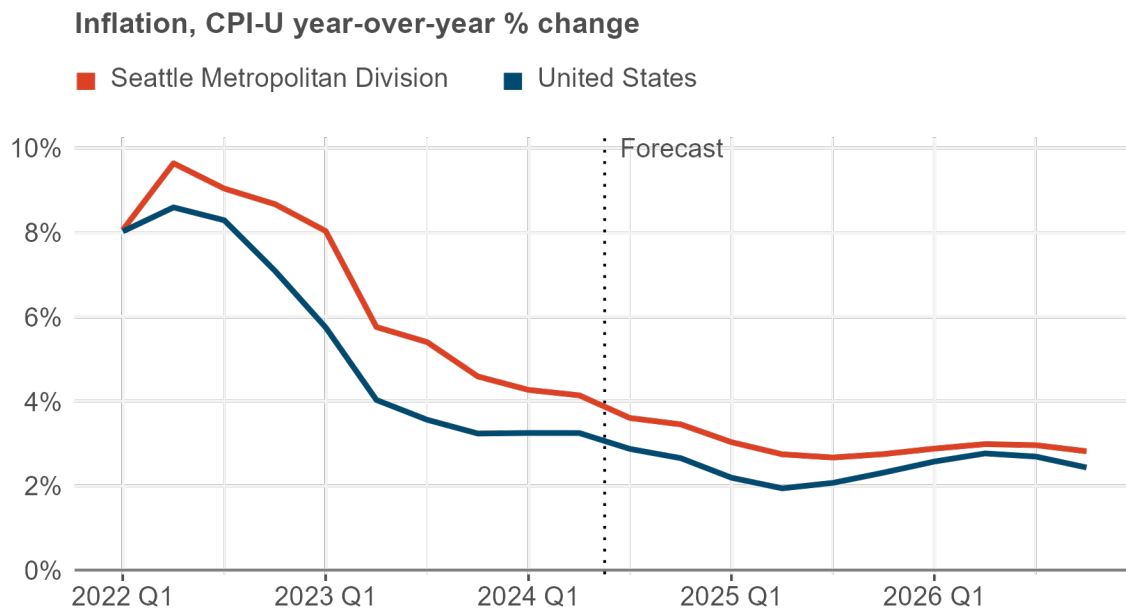
The second, and somewhat related, factor affecting the regional economy is a slow return to the office, indicating that overall economic activity in Seattle has been slow to recover as well. Jobs in the technology sector are generally remote-friendly and as a result Seattle workers have lagged the overall national trends in returning to traditional work locations. This has also led to a reduction in demand for office space and quickly rising office vacancy rates, which combined with high interest rates have resulted in a slowdown of construction activity after a decade of construction boom.

Like the nation, the regional economy is still likely to avoid a recession as there is currently no expectation of overall net job loss and employment is expected to grow modestly even as hiring slows.

However, the most recent regional economic forecast, prepared by the Office of Economic and Revenue Forecasts in July<sup>1</sup>, projects that regional employment will grow just 0.7% in 2024, down from 1.9% expected in March. This change reflects the downward revision in year-to-date job growth in the employment estimates data released by the Washington State Employment Security Department in July, as well as their composition by industry.

Most of the uncertainty and downside economic risks are now with regard to the path of the labor market, rather than inflation. In the first half of 2024, both the national and the Seattle area inflation rates were close to the forecasts from March as inflation continued to ease, though at a slightly slower pace than in the second half of 2023. Regional inflation is still outpacing the national level. In the 12 months ending in June, the overall price level as measured by the CPI-U increased by 3.3% in the U.S. as a whole and by 4.5% in the region.

The current forecast from the Office of Economic and Revenue Forecasts anticipates that the annual regional CPI-U inflation rate for 2024 will be just 3.8%, and that in 2025 inflation will further cool to 2.8%<sup>2</sup>. A softening in the regional residential rental market and slower rent growth have been key factors in recent declines, as housing represents close to 50% of the overall expenditures accounted for in CPI-U.



<sup>1</sup> <https://www.seattle.gov/economic-and-revenue-forecasts/forecasts>

<sup>2</sup> <https://www.seattle.gov/economic-and-revenue-forecasts/inflation>

## City Revenue

The following sections present the current forecast for revenue sources supporting the City's primary operating fund, the General Fund, its primary capital funds REET 1 and REET 2, and six select other funds – the Arts and Culture Fund, Seattle Park District Fund, Sweetened Beverage Tax Fund, the Short-Term Rental Tax Fund, the Transportation Fund, and the JumpStart Payroll Expense Tax Fund.

### General Fund Revenue Forecast

Based on the weaker than expected performance of the regional economy and weaker revenue collection since the second half of 2023, overall 2024 General Fund revenues excluding Grants and Fund Balance Transfers are projected to be about \$2.9 million (0.2%) lower relative to the October forecast underlying the 2024 Adopted Budget. This is due to a lower forecast for the main economically driven revenues - Sales and Use Tax and Business and Occupation Tax were revised down by \$25.4 million (3.5%) - which was partially offset by a higher forecast for other revenues, most notably a \$16.1 million increase in the Public Utility Taxes. Further details about changes in the forecast for individual revenue streams can be found below. Including Grants and Fund Balance Transfers, the revised 2024 forecast for General Fund is \$48.4 million higher relative to the 2024 Adopted Budget forecast.

As the table below indicates, the 2025-2026 Proposed Budget anticipates \$1,934.4 million of General Fund revenues in 2025 and \$1,941.4 million in 2026. The increase from 2024 to 2025 of \$188.5 million is in large part attributable to a significant transfer from the JumpStart Payroll Expense Tax Fund to support general government programmatic and administrative needs. Excluding Grants and Fund Balance Transfers, General fund revenues are projected to grow 2.6% in 2025 and 4.3% in 2026. Revenues presented in the table below include those resulting from proposed policy changes added to the forecast since the August forecast was approved by the City's Economic and Revenue Forecast Council on August 5, 2024. These changes total \$295.4 million and \$232.3 million for 2025 and 2026, respectively. They are primarily the result of changes to Court Fines, which were increased by \$4.9 million for both 2025 and 2026, as well as the addition of programmatic transfers from the JumpStart Payroll Expense Tax Fund, which were increased by \$287 million for 2025 and \$223 million for 2026.

**General Fund Revenue, 2024 – 2026, thousands of dollars**

<b>Revenue</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Property Tax	314,262	318,226	315,780	324,810	325,982
Property Tax - Medic One Levy	63,540	67,258	67,135	64,712	83,286
<b>Property Tax Total</b>	<b>377,802</b>	<b>385,484</b>	<b>382,915</b>	<b>389,522</b>	<b>409,267</b>
Sales & Use Tax	312,029	325,318	311,706	319,450	328,876
Sales & Use Tax - Criminal Justice	27,857	30,068	28,217	28,860	29,641
<b>Sales &amp; Use Tax Total</b>	<b>339,886</b>	<b>355,386</b>	<b>339,923</b>	<b>348,310</b>	<b>358,518</b>
Business & Occupation Tax	356,330	368,172	358,265	379,938	404,282
Payroll Expense Tax	3,646		-2,135		
Admission Tax	171				
Sweetened Beverage Tax	-2				
Utilities Business Tax - Private Utilities	43,238	38,444	37,647	35,253	33,937
<b>Utility Tax - Private Total</b>	<b>43,238</b>	<b>38,444</b>	<b>37,647</b>	<b>35,253</b>	<b>33,937</b>
Tonnage Tax	5,219	5,072	5,483	5,521	5,703
Utilities Business Tax - City Light	52,808	65,552	73,831	70,580	72,255
Utilities Business Tax - City SWU	29,325	25,684	26,711	27,546	28,455
Utilities Business Tax - City Water	34,912	37,608	40,640	38,740	39,547
Utilities Business Tax - Drainage/Waste Water	63,421	64,870	68,180	72,560	76,593
<b>Utility Tax - Public Total</b>	<b>185,684</b>	<b>198,786</b>	<b>214,844</b>	<b>214,947</b>	<b>222,553</b>
Firearms & Ammunition Tax	170	160	70	100	100
Gambling Tax	418	380	425		325
Leasehold Excise Tax	8,124	7,316	7,389	7,885	8,001
Pleasure Boat Tax	116	140	124	130	130
Transportation Network Company Tax	5,284	5,383	5,343	5,664	5,772
<b>Other City Taxes Total</b>	<b>14,112</b>	<b>13,379</b>	<b>13,351</b>	<b>13,778</b>	<b>14,329</b>
Meter Hood Service	4,774	4,000	4,400	4,400	4,400
Parking Meters	32,219	41,735	35,400	37,367	39,413
<b>Parking Meters Total</b>	<b>36,993</b>	<b>45,735</b>	<b>39,800</b>	<b>41,767</b>	<b>43,813</b>
Adult Probation and Parole	2				
Court Fees & Charges	441	172	144	528	478
Court Fines	23,546	19,451	19,514	24,419	24,467
<b>Court Fines Total</b>	<b>23,989</b>	<b>19,623</b>	<b>19,657</b>	<b>24,947</b>	<b>24,945</b>
Criminal Justice Assistance	5,061	4,901	5,154	5,371	5,578
E-911 Reimbursements & Cellular Tax Revenue	718	718	948	1,004	1,004
Liquor Board Profits	5,830	5,951	5,952	5,996	6,061
Liquor Excise Tax	5,395	5,393	5,460	5,341	5,480
Marijuana Excise Tax	1,919	1,931	1,982	2,108	2,267
Trial Court Improvement Account	150	150	150	150	150
<b>Revenue from Other Public Entities Total</b>	<b>19,072</b>	<b>19,044</b>	<b>19,646</b>	<b>19,969</b>	<b>20,539</b>

**General Fund Revenue, 2024 – 2026, thousands of dollars, continued**

<b>Revenue</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2024 Revised</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Federal Direct Grants	18,391	6,209	34,127	3,992	3,992
Federal Direct Grants - FEMA	0	1,162	2,393		
Federal Indirect Grants	6,675	2,785	14,422	2,690	2,690
Other Grants	862	552	3,099	554	554
State and Local Grants	8,219	6,868	13,726	7,489	7,471
<b>Grants Total</b>	<b>34,148</b>	<b>17,576</b>	<b>67,768</b>	<b>14,724</b>	<b>14,706</b>
Transfer from - Other Fund	10,668	3,364	4,226		
Transfer from - Payroll Expense Tax Fund	69,837	91,528	91,829	296,925	233,373
<b>Fund Balance Transfers Total</b>	<b>80,505</b>	<b>94,891</b>	<b>96,055</b>	<b>296,925</b>	<b>233,373</b>
Cost Allocations & Administrative Charges	30,955	30,077	32,486	34,146	35,686
Legal Services	1,461	3,216	4,654	3,567	3,686
Other Proceeds	344	114	207	89	90
Personnel Service Charges	30,183	33,441	33,568	34,032	35,455
Public Safety Enforcement	13,113	5,719	10,629	10,034	10,436
Sales Proceeds	7				
Use Charges	215	159	190	225	225
<b>Service Charges &amp; Reimbursements Total</b>	<b>76,277</b>	<b>72,726</b>	<b>81,735</b>	<b>82,094</b>	<b>85,579</b>
Animal Shelter Licenses & Fees	2,247	2,608	2,569	2,587	2,617
Business License Fees	23,989	18,936	20,722	20,751	21,344
Emergency Alarm Fees	1,738	1,200	1,200	514	514
Fire Permits & Fees	7,327	7,257	7,503	9,482	9,496
Interest on Investments	17,926	17,731	19,149	18,012	17,870
Miscellaneous Revenue	11,282	8,288	13,364	7,607	7,468
Other Business Licenses, Permits, & Fees	7,119	7,427	6,974	8,146	10,671
Other Interest Earnings	1,293	400	800	650	550
Private Contributions & Donations	167				
Professional & Occupational Licenses	3,573	3,579	3,582	3,763	4,316
Street Use Permits	804	865	620	760	760
<b>Licenses, Permits, Interest Income and Other Total</b>	<b>77,465</b>	<b>68,291</b>	<b>76,481</b>	<b>72,272</b>	<b>75,606</b>
<b>Total General Fund</b>	<b>1,669,315</b>	<b>1,697,538</b>	<b>1,745,953</b>	<b>1,934,447</b>	<b>1,941,447</b>



**Property Tax.** Property taxes paid in the current year are based on valuations as of January 1 of the previous year. The revenue forecasts and projected tax rates for 2025 are based on January 1, 2024 valuations. Over the course of the year, the King County Assessor conducts the research and appraisals needed to retroactively determine those valuations. Assessed values declined over the last few years due to the high-interest rate environment, the uncertainty of the long-term demand of office space, and a cooling residential market. But with the expectations of interest rate cuts later this year, which will boost the housing market, residential assessed values are now expected to grow, mitigating the continued challenges in the commercial real estate sector. However, the construction sector continues to grapple with high costs and rising office vacancy rates that are likely to prevail for an extended period of time. As a result, new construction is projected to decline through 2026, with growth resuming in 2027. The 2025-26 Proposed Budget forecasts modest growth in the general expense property tax in the next two years, anticipating \$324.8 million in revenue in 2025 and \$326.0 million in 2026.

**Medic 1/Emergency Medical Services.** This county-wide property tax is levied by King County. Conceptually, the City of Seattle receives a distribution of the proceeds equal to the county-wide tax rate multiplied by the City's assessed value (AV). The county-wide tax rate is based on the approved annual Medic 1/EMS levy amount divided by total King County AV. Thus, the tax rate will increase or decrease respectively when King County AV shrinks or grows faster than the rate of growth of the levy amount. The City's share will, in turn, grow or shrink with the tax rate and whether City AV growth is sufficient to outpace any changes resulting from King County AV changes. The 2025-2026 Proposed Budget includes a decrease of \$2.4 million for 2025 relative to the 2024 Adopted Budget, due to the effect of faster King County AV growth and the resulting decrease in the tax rate outweighing the growth in City AV in 2024 and 2025. Revenues in 2026 increase sharply by approximately \$18.5 million to \$83.3 million from \$64.7 million projected for 2025, due to assumptions about the initial levy rate from the Medic 1/EMS levy renewal vote scheduled for the fall of 2025. Although still in the process of approval, this forecast assumes a rate of \$0.265 per \$1,000 of assessed value.

**Sales and Use Tax.** Consistent with the weak performance of the regional economy and notable declines in revenues from construction and trade sectors that started in late 2023, the revised forecast anticipates essentially no growth in sales tax revenues between 2023 and 2024, thus reducing the 2024 sales tax revenues by \$15.5 million compared to the 2024 Adopted Budget forecast. This is expected to be followed by a modest 2.5% and 2.9% sales tax revenue growth in 2025 and 2026, as interest rates decline gradually and demand recovers.

**Business and Occupation (B&O) Tax.** Similar to the sales tax, Seattle's weak economic performance is expected to weigh on B&O tax revenues as well. But while sales tax and B&O tax in general tend to move together, the tax base for B&O tax is more diversified, with smaller shares taken up by the construction and trade sectors. Consequently, B&O revenues are expected to show slightly stronger performance since the decline in the construction sector has created a larger drag on sales tax growth. Compared to the forecast from last fall, the revised forecast reduces 2024 B&O revenues by \$9.9 million to \$358.3 million. B&O tax is then projected to generate \$379.9 million in 2025 and \$404.3 million in 2026.

**Utility Business Tax – Private Utilities.** This revenue category includes taxes on cable television, telephone service, natural gas, and the central steam heat services provided in the downtown core. The overall forecast for this revenue category remains unchanged as the underlying revenue streams had slight, offsetting revisions. Natural gas and steam have seen positive upward changes due to a recent pattern of growth but are negated by continued declines in cable and telephone tax revenues. A

decline was initially predicted as consumers switched to different modes of communication and entertainment, but recent data suggest that these tax revenues have not yet “bottomed out”.

**Utility Business Tax – Public Utilities.** The City levies a tax on most revenue from retail sales collected by City-owned utilities (Seattle City Light and Seattle Public Utilities). Tax rates range from a State-capped 6% on City Light up to a current 15.54% on the City Water utility. The current forecast revises 2024 revenues upward by \$16.1 million compared to the Adopted, half of which is a result of a shift in accounting of water and electric tax revenues from 2023 to 2024. The 2025-26 Proposed Budget estimates total public utility revenues at \$214.9 million for 2025 and \$222.6 million for 2026.

**Transportation Network Company Tax.** In November 2019, Council approved a tax on transportation network companies (TNC), such as Uber and Lyft, effective July 1, 2020. As approved, the tax of \$0.57 per trip is owed for all rides originating in Seattle by TNC’s with more than 1 million rides per calendar quarter. Council reduced the ride threshold to 200,000 rides per quarter effective October 2020, and then, per state law, the tax rate to \$0.42 per trip effective January 1, 2023. At the start of the COVID-19 pandemic, the demand for rides and the number of drivers plummeted, dramatically reducing TNC tax revenue. Since this pandemic low, the recovery of both demand and supply has been anemic. The 2025-26 Proposed Budget assumes \$5.7 million in 2025 and \$5.8 million in 2026.

**Parking Meters.** Revenue from on-street parking meters is forecast to be \$35.4 million in 2024 and \$37.4 million in 2025, a year-over-year increase of \$2 million or 5.6%. However, the 2025 forecast represents a drop of \$1.8 million (-4.7%) relative to the 2024 Adopted budget. The year-over-year increase is due mostly to rate changes that the Seattle Department of Transportation implements 3-4 times per year with rates determined by its Performance-Based Parking Program model which sets rates to achieve 1-2 open spaces per block face. Also contributing to rising revenues is the increased minimum and maximum allowable parking rates, approved with the 2024 Adopted Budget, which took effect March 2024. That change increased the minimum rate from \$0.50 to \$1 and the maximum from \$5 to \$8. The reduction in 2025 projected revenues relative to the 2024 Adopted Budget reflects lower than assumed increases in 2024 from rate changes compared to recent years and lowered expectations for future rate increases.

**Court Fines.** The City imposes and collects fines and related fees on various citations, primarily on-street parking tickets and camera-enforced red-light violations. Relative to the 2024 Adopted budget, the 2025 Proposed budget assumes a decrease of \$1.9 million in revenue in 2025 and \$2.4 million in 2026. The reduction is mostly attributable to parking and red-light camera citations being lower in 2024 than previously expected and estimates of future volumes being adjusted accordingly. Expected volumes for certain traffic violations have also been revised downward based on recent totals. However, relative to the August forecast approved by the City’s Economic and Revenue Forecast Council, the 2025 Proposed budget includes a proposal to increase parking citation fine amounts, which would add a projected \$4.9 million to these revenues in 2025. Those rates have not changed since 2011 and the proposal would bring them closer to inflation adjusted levels and to rates in similar U.S. cities. For more details, see the Seattle Municipal Court section of the budget.

**Grant Revenues.** Federal, State and local grant revenues can change significantly with the passage of time as departments learn of new grant opportunities and applications are successful. Importantly, grant revenues are by their nature and purpose matched dollar-for-dollar with expenditures across the life of the grant. As such, grants are not providing additional discretionary revenues for allocation

through the budget process. The 2025-26 Proposed Budget contains an expected \$14.7 million of grant revenues in both years.

**Fund Balance Transfers.** Fund balance transfers in the 2025-26 Proposed Budget total \$296.9 million in 2025 and \$233.4 million in 2026, the majority of which are transfers from the Payroll Expense Tax Fund to support programmatic and administrative expenses. For further explanation of the transfer and uses of the payroll expense tax, please see the Budget Overview section of this budget book.

**Service Charges and Reimbursements.** This category includes revenues to recover the costs for services within city government and revenues generated from legal and personnel services. The total revenues expected in the 2025-26 Proposed Budget of \$82.1 million in 2025 and \$85.6 million in 2026 reflect a continued rise in the overall cost of service provision.

**Licenses and Permits.** The City requires all businesses operating in Seattle to have a business license. The cost of these licenses increases with the business' revenues. The current forecast shows a notable \$4 million decline in revenues from 2023 Actuals to the 2024 Revised forecast, primarily due to a significant shift in payments from 2022 to 2023. In particular, an atypically large share of payments made at the end of 2022 was fully processed and accounted for only in early 2023, which increased 2023 totals. For 2024, business license revenues were revised up \$1.8 million compared to the 2024 Adopted Budget forecast. The current forecast anticipates 2025 and 2026 revenues to be \$20.8 million and \$21.3 million, respectively.

**Interest Income.** The City receives interest earnings on its cash holdings. Increases in earnings rates have led to revised 2024 increase projections of approximately \$1.4 million to \$19.1 million from \$17.7 million in the 2024 Adopted Budget. Cash balances remain elevated, but are projected to decline gradually throughout 2024-2026. Earnings rates are projected to remain relatively flat across the biennium. The resultant forecast is for modest declines in interest earnings relative to the revised 2024 forecast, but still higher than assumed in the 2024 Adopted.

## **Non-General Fund Revenues of Note**

In addition to forecasts of General Fund revenues, the Forecast Office and the City Budget Office track and forecast various other revenues that are accounted for in separate funds and that support general government purposes.

### **REET 1 and REET 2 Capital Funds – Real Estate Excise Tax (REET).**

REET revenues are generated by a combined 0.5% tax on all real estate transactions. The sharp increase in interest rates, induced by the Federal Reserve's monetary tightening that started in 2022, has restricted the supply of homes for sale due to the mortgage rate lock-in effect and a significantly increased overall cost of borrowing, thus negatively impacting the volume of both residential and commercial real estate transactions. In addition, the slow return to the office has created a great deal of uncertainty about the value of commercial office space. This uncertainty has further dampened the sales of large office properties, which had previously represented a notable share of REET revenues. REET revenues declined 47.6% in 2023 and the recovery is expected to take several years. Nevertheless, there were nine real estate transactions with sales price above \$50 million in the first half of 2024, which contributed about \$5 million to the REET collection. As a result, the REET forecast for 2024 has been increased from \$52.3 million to \$57.2 million. The Federal Reserve is expected to start cutting interest rates in the second half of 2024, which will lower borrowing costs, improve the demand for mortgages and at least partially alleviate the interest rate lock-in effect. For 2025 and 2026, the forecast anticipates \$63.9 million and \$80.2 million, respectively.

### **Arts and Culture Fund - Admission Tax.**

Relative to the forecast from last October, anticipated admission tax revenues have increased by \$1.9 million for 2024 to \$26.3 million. This adjustment reflects an overall increase in the demand for entertainment activities, attributable to both residents and tourists. This increased demand also increases the total projected revenues for 2025 and 2026 to \$27 million and \$27.8 million, respectively.

### **Seattle Park District Fund – Property Tax Levy.**

In August 2014, voters approved creation of a Metropolitan Park District (MPD). Pursuant to RCW 35.61, the MPD is a legally separate taxing jurisdiction from the City of Seattle, whose property tax levy authority of \$0.75 per \$1,000 assessed value is outside of the City's statutory rate limit of \$3.60 per \$1,000 assessed value and whose revenues will not be accounted for in the City's General Fund. The MPD is levying \$127.4 million in 2025 and \$131.2 million in 2026 in line with the adopted six-year spending plan.

### **Sweetened Beverage Tax Fund.**

The Sweetened Beverage Tax is a tax of 1.75 cents per ounce of sweetened beverages or the equivalent for condensed syrups distributed into the City of Seattle. Consumption patterns and volumes changed during the COVID-19 restrictions reducing revenues. Although not completely returned to 2019 pre-COVID consumption and revenue levels (\$24.1 million), consumption and revenues have grown from the 2020 low of \$15.6 million to a plateau of approximately \$21 million over 2021-2023. The 2025-2026 Proposed Budget further anticipates revenues of \$21.3 and \$21.7 million in 2025 and 2026 respectively. These are essentially flat from the 2024 Adopted Budget of \$21.2 million.

### **Short-Term Rental Tax Fund.**

Effective January 1, 2019, the State legislature authorized the public facilities district that is the Washington State Trade and Convention Center to impose a 7% tax on the sale of or charge made for the furnishing of lodging (including but not limited to any short-term rental). Beginning in 2020 these revenues and associated expenditures were moved from the General Fund to the Short-Term Rental Tax Fund in the City's accounting system. These revenues were severely affected by the reduction in travel due to COVID-19 concerns in 2020 and 2021 but have since rebounded, surpassing 2019 collections, and are currently expected to grow at a steady pace, reflecting the strength of the hospitality sector. The 2025-26 Proposed Budget anticipates \$11.8 million in 2025 and \$12.4 million in 2026.

#### **Transportation Fund - Commercial Parking Tax.**

Commercial parking tax revenues continue a robust recovery from the effects of the COVID-19 pandemic, buoyed by a rate increase of 2 percentage points from 12.5% to 14.5% that took effect July 2022. However, year-over-year growth is expected to slow given the signs of a cooling economy. The 2025-26 Proposed Budget anticipates \$54.0 million in 2025 and \$54.6 million in 2026.

#### **JumpStart Payroll Expense Tax Fund.**

For 2024, the City's Payroll Expense tax applies to those businesses with a total 2023 payroll expense in Seattle of at least \$8,511,281 and one or more employees with a 2024 annual compensation of at least \$182,385. Specific tax rates vary with the level of individual employee's compensation and a company's total Seattle payroll<sup>3</sup>. The Payroll Expense Tax was first imposed in 2021, with the first payments made in January 2022. Total 2021 tax obligations were approximately \$293 million, falling to \$253 million in 2022, then rising to \$313 million in 2023. The revised forecast for 2024 is \$404.4 million, \$78.7 million higher than the 2024 Adopted Budget forecast. The 2025-2026 Proposed Budget anticipates \$430.0 million in 2025 and \$451.5 million in 2026.

Though the City's experience with this tax is limited, it suggests that the payroll expense tax will be more volatile year to year and also more complicated to forecast than other similarly sized revenues streams (property tax, sales tax, and business and occupation tax) for several reasons. About 70% of the revenues from this tax are paid by only 10 companies and most of them are in the technology sector. The sharp drop in tax obligations in 2022 was associated with a slowdown in this sector, accompanied by layoffs and falling stock values, which negatively affect payroll tax revenues since stock grants represent a notable share of total compensation for technology workers.

As a result, the stock market outlook rather than the outlook for employment growth is a main driver of the upward revision in the revenue forecast for 2024 through 2026. The strong bounce back of stock prices in 2023 and an improved stock market outlook for 2024 are anticipated to more than offset the effect of ongoing tech sector job losses on payroll expense tax revenues. As a prime example, while Amazon continues to expand on the Eastside, it was reported that the company's headcount within Seattle city limits dropped by about 10,000 employees (17%) between the peak in 2020 and early 2024. However, based on the predictions of Wall Street analysts from late July, Amazon's stock price is expected to grow on average 52.1% in 2024 and 20.4% in 2025, after declining 24.6% in 2022 and 3.7% in 2023. The volatility due to the dependence of the tax base on stock price movements will remain an important risk going forward. In addition, given that total payroll expense tax revenues are significantly

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<sup>3</sup> Initial tax rates varied from 0.7% to 2.4%, starting from 2024 tax year they increased by approximately a factor of 1.065 and range from 0.746% to 2.557%. For more details see <https://www.seattle.gov/city-finance/business-taxes-and-licenses/seattle-taxes/payroll-expense-tax>.

affected by business decisions made by a small number of companies, rising office vacancy rates and the negative incentive effects of Initiative 137 also pose large risks in the coming years.

## Seattle City Tax Rates

	2020	2021	2022	2023	2024
<b>Property Taxes (Dollars per \$1,000 of Assessed Value)</b>					
General Property Tax	\$1.12	\$1.16	1.14	1.06	1.11
Families & Education	0.34	0.34	0.32	0.29	0.30
Low Income Housing	0.16	0.16	0.15	0.14	0.47
Transportation	0.38	0.38	0.37	0.33	0.34
Library	0.12	0.12	0.11	0.10	0.11
Election Vouchers	0.01	0.01	0.01	0.01	0.01
City Excess GO Bond	0.09	0.09	0.06	0.05	0.05
<b>Other Property Taxes related to the City</b>					
Seattle Park District	0.21	0.21	0.20	0.39	0.41
Emergency Medical Services	0.26	0.26	0.25	0.21	0.23
<b>Retail Sales and Use Tax</b>					
	0.85%	0.85%	0.85%	0.85%	0.85%
<b>Transportation Benefit District Sales and Use Tax</b>					
	0.10%	0.15%	0.15%	0.15%	0.15%
<b>Business and Occupation Tax</b>					
Retail/Wholesale	0.222%	0.222%	0.222%	0.222%	0.222%
Manufacturing/Extracting	0.222%	0.222%	0.222%	0.222%	0.222%
Printing/Publishing	0.222%	0.222%	0.222%	0.222%	0.222%
Service, other	0.427%	0.427%	0.427%	0.427%	0.427%
International Finance					
<b>City of Seattle Public Utility Business Taxes</b>					
City Light	6.00%	6.00%	6.00%	6.00%	6.00%
City Water	15.54%	15.54%	15.54%	15.54%	15.54%
City Drainage	11.50%	11.50%	11.50%	11.50%	11.50%
City Wastewater	12.00%	12.00%	12.00%	12.00%	12.00%
City Solid Waste*	14.20%	14.20%	14.20%	14.20%	14.20%
<b>City of Seattle Private Utility B&amp;O Tax Rates</b>					
Cable Communications (not franchise fee)	10.00%	10.00%	10.00%	10.00%	10.00%
Telephone	6.00%	6.00%	6.00%	6.00%	6.00%
Natural Gas	6.00%	6.00%	6.00%	6.00%	6.00%
Steam	6.00%	6.00%	6.00%	6.00%	6.00%
Commercial Solid Waste*	14.20%	14.20%	14.20%	14.20%	14.20%
<b>Other Taxes</b>					
Admissions	5.00%	5.00%	5.00%	5.00%	5.00%
Amusement Games (less prizes)	2.00%	2.00%	2.00%	2.00%	2.00%
Bingo (less prizes)	10.00%	10.00%	10.00%	10.00%	10.00%
Punchcards/Pulltabs	5.00%	5.00%	5.00%	5.00%	5.00%
Cable Franchise Fee	4.40%	4.40%	4.40%	4.40%	4.40%
Fire Arms Tax (Dollars per weapon)	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Ammunition Tax (Dollars per round)	\$0.05	\$0.05	\$0.05	\$0.05	\$0.05
Sweetened Beverage Tax (Dollars per fluid ounce)	\$0.0175	\$0.0175	\$0.0175	\$0.0175	\$0.0175

## Multi-Department Revenue Summary

### Payroll Expense Tax

The 2025-2026 Proposed Budget includes \$520.3 million in appropriation backed by \$430 million in forecasted Payroll Expense Tax revenues and an additional \$90.3 million in one-time Payroll Tax fund balance resulting from a combination of underspend and revenues exceeding forecasts in prior years.

Of this amount, the proposed budget allocates \$85 million in one-time fund balance to support general government expenses in the General Fund. The proposed budget allocates an additional \$202 million of anticipated 2025 revenues for the same purpose, for a total allocation of \$287 million in Payroll Tax support for the General Fund in 2025. The proposed budget allocates \$223 million in anticipated 2026 revenues to support general government expenses in the General Fund in 2026.

The proposed budget also sets aside \$48.7 million in planning reserves in 2025, including a revenue stabilization reserve equivalent to 10% of forecasted 2025 revenues. The Executive proposes this reserve due to the continued volatility of Payroll Expense Tax revenues.

Of the remaining \$233.3 million in Payroll Tax proceeds appropriated in the proposed budget, \$15 million per year in 2025 and 2026 is allocated to the Department of Education and Early Learning and to the Department of Parks and Recreation for programming to support youth mental health. In addition, the payroll tax supports \$4.25 million in the Human Services Department in 2025 to pay for youth violence prevention programs. The proposed budget continues this investment in youth violence prevention in 2026 in the General Fund.

After General Fund transfers and investments in youth mental health and violence prevention, the proposed budget allocates \$214 million in 2025 and \$224 million in 2026 to support programming in the five spending categories of the Payroll Expense Tax spending plan outlined in Section 5.38.055 of the Seattle Municipal Code, which is amended in companion legislation transmitted by the Executive concurrently with the 2025-2026 Proposed Budget.

This includes:

**Housing and Services:** The proposed budget includes \$133 million in payroll tax-backed investments in 2025 for affordable housing for low-income households, representing 62 percent of Payroll Tax program spending after transfers to the General Fund and investments in youth mental health and violence prevention. This funding will support the Office of Housing's work to develop, acquire, preserve, and operate affordable housing and foster affordable homeownership opportunities, and to support the ongoing operations and maintenance needs of affordable housing providers. The proposed budget will also support approximately \$1.8 million per year in 2025 and 2026 for the Department of Construction and Inspections to provide tenant assistance for eviction prevention.

**Economic Development:** The proposed budget includes \$31.1 million in 2025 in payroll tax-backed investments spread across ten City departments to support a wide range of economic development and affordability programs. This amount represents 15 percent of Payroll Tax program spending after transfers to the General Fund and investments in youth mental health



and violence prevention. Of this amount, \$19.9 million is allocated to the Office of Economic Development to continue leading implementation of the Mayor's Downtown Activation Plan and OED's Future of Seattle's Economy Plan, which was supported by the City Council in Resolution 32099. Additional payroll tax-backed allocations will support investments in the Mayor's Downtown Activation Plan by Seattle Parks and Recreation and Seattle Center. The proposed budget also sets aside a reserve in Finance General for costs related to hosting the 2026 FIFA World Cup. The proposed budget includes \$1 million over the biennium for the Department and Finance and Administrative services for technology investments to support the expansion of OED's work with Business Improvement Areas. The proposed budget includes over \$1m in each year to support an affordability program in the Information Technology Department, as well as economic opportunity investments in the Office of Immigrant and Refugee Affairs and the Human Services Department. In addition, the proposed budget includes \$350,000 to conduct additional environmental review related to proposed zoning changes within existing Regional and Urban Centers to allow more height and development capacity for housing.

**Green New Deal:** The proposed budget includes \$18.3 million in 2025 for payroll tax-backed investments in the Seattle Green New Deal, which aims to make Seattle carbon neutral by 2050. This funding amount represents 9 percent of payroll tax program spending after transfers to the General Fund and investments in youth mental health and violence prevention and allows the city to continue the bulk of ongoing Green New Deal (GND) initiatives from the 2023 and 2024 Adopted Budgets. The proposed budget includes full funding at OSE for the Building Emissions and Performance Standards (BEPS) program and the Clean Buildings Accelerator, which provides technical assistance and funding for low-income building owners to comply with BEPS and new state energy code requirements. Continued funding at OSE and other departments such as Office of Housing and Finance and Administrative Services will also support electrification and energy retrofits for homes, municipal buildings, transportation electrification, EV charging infrastructure, and urban forestry. To reduce transportation-related emissions, GND funds will also support Seattle Transit 3 (ST3) staffing to oversee and support project delivery in Seattle. Payroll tax supported GND funding is leveraged with additional federal and state grants for climate initiatives. In 2024, over \$35 million in external funding was awarded to the City of Seattle, with more awards anticipated.

**Equitable Development Initiative:** The proposed budget includes \$22 million in 2025 in payroll tax-backed investment in the Equitable Development Initiative (EDI) grants, program implementation and staffing costs in the Office of Planning and Community Development. This amount represents 10 percent of payroll tax program spending after transfers to the General Fund and investments in youth mental health and violence prevention. EDI invests in neighborhoods most impacted by displacement and low access to economic opportunities and aims to expand opportunity, prevent displacement, and build on local cultural assets. The proposed budget provides a total of \$28.3 million for EDI grants and program implementation, including contributions coming from the Payroll Expense Tax and Short-Term Rental Tax.

**Administration and Evaluation:** The proposed budget includes \$9.6 million in 2025 to support the administration of the payroll tax and the evaluation of the programs funded by its proceeds. This amount represents 4% of payroll tax program spending after transfers to the General Fund

and investments in youth mental health and violence prevention, and is shown in the budget as a transfer from the Payroll Tax Fund to the General Fund in Finance General. This amount covers specific costs related to administering the payroll tax in the Department of Finance and Administrative Services and City Finance, as well as increased staffing levels in the Department of Human Resources, City Budget Office and the Legislative department added in prior budgets. This transfer also covers administrative costs to the General Fund that are not captured through a formal allocation formula.

Department	Program Area	2025 Allocation (\$)	2026 Allocation (\$)
Department of Education and Early Learning	Youth Mental Health	13,900,000	14,400,000
	<b>DEEL Total:</b>	<b>13,900,000</b>	<b>14,400,000</b>
Department of Finance and Administrative Services	Green New Deal	2,302,938	2,892,162
	Economic Development	500,000	500,000
	<b>FAS Total:</b>	<b>2,802,938</b>	<b>3,392,162</b>
Finance General	PET Fund Balance to Support GF	85,000,000	-
	Current Year Revenue to Support GF	202,000,000	223,000,000
	PET Administration and Evaluation	9,591,400	10,039,596
	Housing and Services	333,333	333,333
	Economic Development	2,000,000	4,000,000
	Green New Deal	1,442,889	1,558,106
	<b>FG Total:</b>	<b>300,367,622</b>	<b>238,931,035</b>
Human Services Department	Economic Development	3,868,425	3,930,478
	Youth Violence Prevention	4,250,000	-
	<b>HSD Total:</b>	<b>8,118,425</b>	<b>3,930,478</b>
Office of Economic Development	Economic Development	19,934,512	19,633,742
	<b>OED Total:</b>	<b>19,934,512</b>	<b>19,633,742</b>
Office of Housing	Housing and Services	130,958,652	137,175,942
	Green New Deal	1,885,145	1,885,145
	<b>OH Total:</b>	<b>132,843,797</b>	<b>139,061,087</b>
Office of Immigrant and Refugee Affairs	Economic Development	142,227	151,567
	<b>OIRA Total:</b>	<b>142,227</b>	<b>151,567</b>
Office of Planning and Community Development	Equitable Development Initiative	22,040,000	23,069,908
	Economic Development	1,089,947	412,560
	Green New Deal	186,440	198,089
	<b>OPCD Total:</b>	<b>23,316,387</b>	<b>23,680,557</b>
Office of Sustainability and Environment	Green New Deal	12,042,588	12,179,301
	<b>OSE Total:</b>	<b>12,042,588</b>	<b>12,179,301</b>
Seattle Center	Economic Development	591,308	254,366
	Green New Deal	195,000	195,000
	<b>CENTER Total:</b>	<b>786,308</b>	<b>449,366</b>
Seattle Department of Construction and Inspections	Housing and Services	1,758,015	1,758,015
	<b>SDCI Total:</b>	<b>1,758,015</b>	<b>1,758,015</b>
Seattle Department of Transportation	Economic Development	250,000	-
	<b>SDOT Total:</b>	<b>250,000</b>	<b>-</b>
Seattle Information Technology Department	Economic Development	1,114,246	1,124,176
	<b>ITD Total:</b>	<b>1,114,246</b>	<b>1,124,176</b>
Seattle Parks and Recreation	Economic Development	1,577,936	2,513,516
	Youth Mental Health	1,100,000	600,000
	Green New Deal	195,000	195,000
	<b>SPR Total:</b>	<b>2,872,936</b>	<b>3,308,516</b>
<b>Citywide Total:</b>		<b>520,250,000</b>	<b>462,000,000</b>

### **Sweetened Beverage Tax**

Revenues declined in 2024 compared to forecast and continue to decline over the 2025-2026 biennium (about \$1 million per year). Use of SBT fund balance allows for a small increase in 2025 for labor settlements and contract inflation costs. While the 2026 budget maintains funding for Fresh Bucks and Healthy Food in Schools and for Parks programming, several departments will be implementing an 8% reductions. Reductions are made to the Department of Education and Early Learning's Developmental Bridge Contract, ParentChild+ Contract, and the Child Care Health Program. The Department of Neighborhoods' Food Equity Fund (FEF) will support 3-5 fewer awards each year for community-led projects. Human Services Department funding for produce bags for in-home family childcare providers (aka Farm to Child Care pilot) will be eliminated.

### **Short-Term Rental Tax**

Ordinance 125872 and state law restrict the use of Short –Term Rental Tax (STRT) for equitable development and affordable housing. The proposed budget allocates \$6.2 million to the Office of Planning and Community Development (OPCD) for Equitable Development Initiative (EDI) grants to outside organizations, program implementation, and EDI staffing costs; \$3.86 million to the Human Services Department for permanent supportive housing, and \$2 million to debt service. The EDI was established in 2016 to provide investments in neighborhoods that support those most impacted by displacement and low access to opportunity. The program's objectives include advancement of economic opportunity and wealth-building strategies, preventing displacement, and building on local cultural assets.

### **Transportation Network Company (TNC) Tax**

The 2025-2026 Proposed Budget projects \$5.7 million in 2025 and \$5.8 million in 2026 from the Transportation Network Company (TNC) tax. The TNC Tax began collecting revenue in 2021 and has seen a slower rebound of users and a reduction in revenue due to the creation of a state led Transportation Network Company tax. Washington State Engrossed Substitute House Bill 2076 creates a state level Transportation Network Company tax and preempts the City from enforcing the TNC Driver Minimum Compensation and TNC Driver Deactivation Rights Ordinances starting on January 1, 2023. ESHB 2076 also reduces the per trip fee from \$0.57/trip to \$0.42/trip effective January 1, 2023.

The previously passed Spending Resolution 31914 outlined how the proceeds of the TNC Tax were to be spent, which includes the 2023 preempted components. The Proposed Budget includes temporary modifications to the spending resolution for the 2025-2026 biennium. The Department of Finance and Administrative Services (FAS) is responsible for the accounting, collection, and enforcement of the tax and is appropriated \$350,000 in 2025. The remainder of the TNC Tax revenue will be used to make investments in transportation, including transit, and to support other City General Fund activities.

## **Admissions Tax**

Over the 2025-2026 Biennium, the admissions tax is projected to generate \$30.8 million to support City arts and culture programs. Admissions tax revenue supports grants for arts and cultural organization, cultural facilities, grants for individual artists as well as other investments to support the arts community in the City. The Proposed Budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending. It also includes legislation to broaden the uses of Admissions Tax to support arts and culture investments throughout city departments. The Office of Arts and Culture, Seattle Center and Seattle Parks and Recreation budgets use Admissions Tax to support arts and culture spending.



## City Fiscal Reserve Funds

The State of Washington permits the City to maintain two financial reserves to draw upon in the event of certain unanticipated expenditure or revenue pressures.

### Emergency Fund

Under the authority of RCW 35.32A.060, the City maintains the Emergency Fund (EMF) of the General Fund. The EMF is the principal reserve for the City to draw upon when certain unanticipated expenses occur during the fiscal year. Eligible expenses include costs related to storms or other natural disasters. State law limits the amount of money the City can set aside in this reserve to 37.5 cents per \$1,000 of assessed value of property within the city.

Prior to 2017, the City's practice was to fully fund the emergency reserve to this maximum limit. In 2017, the City modified the existing financial policies for the EMF to establish a minimum balance of \$60 million, and to adjust that target balance each year with the rate of inflation. This policy struck a balance between ensuring that resources will be available to address unanticipated expenditures and making resources available to address current needs. In 2022, the City updated its financial policies to define a process for rebuilding the EMF reserve following a significant drawdown of funds, requiring that the EMF be replenished to its target balance within a period of five years.

During the COVID-19 pandemic and related economic downturn, the City withdrew \$31.3 million from the EMF over two years, reducing the reserve balance to \$33.7 million at the end of 2021. The 2022 Adopted Budget initiated the five-year rebuilding cycle by contributing \$10 million to the EMF. In 2023 a total of \$15 million was transferred to the fund and the 2024 Adopted Budget funded a contribution of \$14.2 million. The 2025-2026 Proposed Budget assumes contributions of \$12.7 million in 2025 and \$2.4 million in 2026 to complete replenishing the reserve target balance<sup>1</sup> of \$88 million within the prescribed five-year timespan.

### Revenue Stabilization Fund

Under the authority of RCW 35.21.070, the City maintains a second financial reserve called the Revenue Stabilization Fund (RSF), also known as the "Rainy Day" Fund. The RSF provides resources for the City to draw upon to maintain City services in the event of a sudden, unanticipated shortfall in revenue due to economic downturns or other factors. City code limits the balance of this reserve to five percent of General Fund tax receipts. Ordinance 123743 requires the City to deposit an amount equivalent to 0.5% of General Fund tax revenues into the RSF, with some limited exceptions. In addition, City policy requires the deposit of 50% of any unplanned year-end fund balance in the General Fund into the RSF. The RSF has a fund balance cap equal to five percent of total annual General Fund tax revenue.

In 2011, following the Great Recession of 2009 and 2010, the City adopted significant RSF funding enhancements via Ordinance 123743, including the required annual deposit of 0.5% of General Fund tax revenues into the RSF. The new policies facilitated the rebuilding of this reserve fund from a low of \$10.5 million in 2010 to \$60.8 million by 2020. Additionally, the policies specified that contributions to the fund are suspended when tax revenues decline and are reduced to 0.25% in the following year.

During the COVID-19 pandemic and related economic downturn, the City withdrew \$54.7 million from the RSF, reducing the reserve balance to \$6.0 million at the end of 2021. The 2022 Adopted Budget called for a \$15.4 million contribution to the RSF as part of a multi-year strategy to rebuild the fund balance to 5% of total annual General Fund tax revenue. However, the 2021 year-end fund balance in the General Fund generated a \$55.7 million mid-year deposit during 2022, which funded the RSF to its cap. Since 2023, the budget has funded the incremental amount necessary to maintain the RSF at the statutory cap. The 2025-2026 Proposed Budget includes

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<sup>1</sup> 2026 anticipated target balance calculated using CPI-U 12 Months Ending June from the August 2024 Revenue Forecast.

\$1.1 million in 2025 and \$3.0 million in 2026 in contributions to the RSF, bringing the total RSF reserves to \$72 million in 2026.



## City Bond Issuance and Debt Service

In addition to cash resources, the City also uses bonds and property tax levies to fund a variety of capital improvement projects. The City's budget must include funds to pay interest and principal on outstanding and proposed bonds. The City has issued three types of debt to finance its capital improvement programs: unlimited tax general obligation bonds, limited tax general obligation bonds and revenue bonds.

### Unlimited Tax General Obligation Bonds

The City may issue Unlimited Tax General Obligation (UTGO) Bonds for capital purposes if a proposition authorizing their issuance is approved by 60% of the voters in an election in which the number of voters exceeds 40% of the voters in the most recent general election. Payment of principal and interest is backed by the "full faith and credit" of the City. This means that the City commits itself to include in its property tax levy an amount that is sufficient to pay principal and interest on the bonds. Property taxes levied to pay debt service on UTGO bonds are not subject to the statutory limits in state law on the taxing authority of local governments, which is why UTGO bonds are "unlimited" (see the "Property Tax" section of the "Revenue Overview" for a description of statutory limits on property tax rates and growth). However, state law does limit the amount of UTGO bonds that can be outstanding at any time to 7.5% of assessed valuation of property in the city: 2.5% for open space and park facilities, 2.5% for utility purposes, and 2.5% for general purposes. As of December 31, 2023, there were approximately \$221.0 million in UTGO bonds outstanding.

### Limited Tax General Obligation Bonds

The City Council may authorize the issuance of Limited Tax General Obligation (LTGO) Bonds, also known as Councilmanic bonds, in an amount up to 1.5% of assessed valuation, without a vote of the people. The City pledges its full faith and credit to the payment of principal and interest on LTGO bonds, but this pledge must be fulfilled within the City's statutory property tax limitations. Thus, these are "limited" general obligation bonds. The combination of UTGO bonds issued for general purposes and LTGO bonds cannot exceed 2.5% of assessed property valuation. If LTGO bonds are issued up to the 1.5% ceiling, then UTGO bonds for general purposes are limited to 1% of assessed value.

The City also guarantees debt issued by the Seattle Indian Services Commission and the Museum Development Authority. As of December 31, 2023, the guarantees totaled \$25.89 million in addition to approximately \$715.4 million in LTGO bonds outstanding. Guarantees count against the City's LTGO debt capacity.

### Revenue Bonds

Revenue bonds are used to provide financing for the capital programs of City Light and the three other utilities - Water, Drainage and Wastewater, and Solid Waste - which are grouped together in Seattle Public Utilities. The City does not pledge its full faith and credit to the payment of debt service on revenue bonds. Payment of principal and interest on the bonds issued by each utility is derived solely from the revenues generated by the issuing utility. No tax revenues are used to pay debt service.

When revenue bonds are sold, the City commits itself to set fees and charges for the issuing utility that will be sufficient to pay all costs of operations and maintenance, and all payments of principal and interest on the bonds. While the amount of revenue bonds is not subject to statutory limits, the utility's ability to repay debt with interest is a practical constraint.

## Forms of Debt Authorized by State Law

Table 1 below summarizes the conditions and limitations that apply to the issuance of the general obligation debt issued by the City.

**Table 1: Summary of Conditions and Limitations for City Debt Issuances**

Form of Debt	Voter Approval Required	Source of Repayment	Statutory Limitation	Current Limit <sup>1</sup>	Total Debt Outstanding 12-31-23 <sup>1</sup>
<b>Unlimited Tax General Obligation Bonds (UTGO)</b>					
Parks & Open Space	Yes	Property Tax	2.5% of AV	\$7.5 Billion	\$0
Utility	Yes	Property Tax	2.5% of AV	\$7.5 Billion	\$0
General Purposes	Yes	Property Tax	1.0 % of AV <sup>2</sup>	\$3.0 Billion	\$221 Million
<b>Limited Tax General Obligation Bonds (LTGO)</b>	No	Taxes & Other Revenues	1.5% of AV <sup>2</sup>	\$4.5 Billion	\$715 Million <sup>3</sup>

<sup>1</sup> As of 12/31/23, assuming the latest certified assessed value of \$301.2 billion, issued on February 1, 2024 for taxes payable in 2024.

<sup>2</sup> The sum of UTGO and LTGO debt for general purposes cannot exceed 2.5% of assessed valuation.

<sup>3</sup> Includes \$25.89 million of PDA debt guarantees.

## City Debt Management Policies and Bond Ratings

The use of debt financing by the City is subject to federal and state laws as well as the City's own debt management policies ([Resolution 31553](#)).

The City has earned very high ratings on its bonds as a result of a strong economy and prudent financial practices. The City's UTGO debt is rated Aaa by Moody's Investors Service (Moody's), AAA by Fitch IBCA (Fitch), and AAA by Standard & Poor's (S&P), which are the highest possible ratings. The City's LTGO debt is also rated Aaa by Moody's, AAA by Fitch, and AAA by S&P. In addition, the City's utilities have very high ratings for revenue debt, reflecting sound finances and good management.

## 2025 Projected Bond Issues

In 2025, the City is authorized to issue approximately \$61.8 million of limited tax general obligation (LTGO) bonds for a variety of purposes. Table 2 lists the financed projects and other details of the financing plan. Bond proceeds will be deposited into the 2025 Tax Exempt and Taxable (if applicable) Multipurpose Bond Funds. City departments responsible for all or portions of projects listed in Table 2 will then draw money from the fund(s) as appropriated to implement the projects. The appropriation authority for spending these bond funds is included in the respective departments' sections of this budget.

**Table 2: 2025 Multipurpose LTGO Bond Issuance Costs - Informational Only (\$1,000s)**

<i>Project</i>	<b>Capital Cost</b>	<b>Approx. Par Amount (1)</b>	<b>Max. Term</b>	<b>Approx. Rate</b>	<b>Debt Service Adopted 2025</b>	<b>Debt Service Estimated 2026</b>	<b>Debt Service Funding Source</b>
Drive Clean Fleet Electric Vehicle Infrastructure	3,000	3,090	7	4.50%	139	524	FAS Rates
Electrical Infrastructure Upgrades	2,500	2,575	20	5.25%	135	211	Payroll Expense Tax
Fire Station 31	16,761	17,264	20	5.25%	906	1,415	REET
Human Capital Management System	15,043	15,494	8	4.50%	697	2,349	FAS Rates
Seattle Municipal Tower Elevator Rehab	2,000	2,060	10	4.50%	93	260	FAS Rates
Computing Services Architecture	4,620	4,759	5	4.50%	214	1,084	IT Rates
Data and Telephone Infrastructure	4,575	4,712	5	4.50%	212	1,073	IT Rates
Alaskan Way Main Corridor	7,713	7,944	20	5.25%	417	651	Commercial Parking Tax
Overlook Walk and East-West Connections Project	3,000	3,090	20	5.25%	162	253	Commercial Parking Tax
Waterfront Operations and Tribal Interpretive Center	4,226	4,353	20	5.25%	229	357	REET
<b>Total</b>	<b>63,438</b>	<b>65,341</b>			<b>3,205</b>	<b>8,178</b>	

(1) Includes 3% for costs of issuance and pricing adjustments.

**Table 3: 2025 Multipurpose LTGO Fund Issuance Costs - Informational Only (\$1,000s)**

<b>Approximate Par Amount</b>	<b>Issuance Costs &amp; Pricing Adjustments</b>	<b>Approximate 2025 Issuance Cost</b>
\$63,438	3%	\$1,903

## 2025 Debt Service

In 2025, debt service associated with outstanding LTGO bond issues as well as the planned 2025 bond issuances is expected to be approximately \$121 million. Appropriation authority for debt service costs is included in the respective departments' sections of this budget. The Debt Service Appendix lists debt service amounts by paying fund.

## Selected Financial Policies

Through a series of Resolutions and Ordinances, the City has adopted several financial policies that are designed to protect the City's financial interests and provide a framework and guidelines for the City's financial practices. For additional information about these policies, please refer to the City of Seattle website: [http://www.seattle.gov/financedepartment/financial\\_policies.htm](http://www.seattle.gov/financedepartment/financial_policies.htm).

### Budgetary Basis

- The City budgets on a modified accrual basis. Property taxes, sales taxes, business and occupation taxes, and other taxpayer-assessed revenues due for the current year are considered measurable and available as revenues, even though a portion of the taxes may be collected in the subsequent year. Licenses, fines, penalties, and miscellaneous revenues are recorded as revenues when they are received in cash since this is when they can be accurately measured. Investment earnings are accrued as earned.
- Expenditures are considered a liability when they are incurred. Interest on long-term debt, judgments and claims, workers' compensation, and compensated absences are considered a liability when they are paid.

### Appropriations and Execution

- The budget generally makes appropriations for operating expenses at the budget control level within departments, unless the expenditure is from one of the General Fund reserve accounts, or is for a specific project or activity budgeted in the General Fund category called Finance General. These projects and activities are budgeted individually.
- Capital projects programmed in the CIP are appropriated in the budget at the program or project level. Grant-funded activities are controlled as prescribed by law and federal or state regulations.
- Within the legally adopted budget authorizations, more detailed allocations, as approved by CBO, are recorded in the City's accounting system, called PeopleSoft, at the lowest levels of each department's organizational structure and in detailed expenditure accounts. Throughout the budget year, CBO monitors revenue and spending performance against the budget to protect the financial stability of the City.
- In accordance with Washington state law, any unexpended appropriations for operating or ordinary maintenance expenditures automatically lapse at the close of the fiscal year, except for any appropriation continued by ordinance. Unexpended appropriations for capital outlays remaining at the close of the fiscal year are carried forward to the following year, except for any appropriation abandoned by ordinance.

### Budget Transfers

The Budget Director may approve, without ordinance, appropriation transfers within a department or agency of up to 10%, and with no more than \$500,000 of the appropriation authority for the particular budget control level or, where appropriate, line item, being increased. In addition, no transfers can reduce the appropriation authority of a budget control level by more than 25%.

## Selected Financial Policies

### Debt Policies

- The City of Seattle seeks to maintain the highest possible credit ratings for all categories of short- and long-term General Obligation debt that can be achieved without compromising delivery of basic City services and achievement of adopted City policy objectives.
- The City will reserve \$100 million of legal limited tax (councilmanic) general obligation debt capacity, or 12% of the total legal limit, whichever is larger, for emergencies. The 12% reserve is now significantly greater than \$100 million.
- Except in emergencies, net debt service paid from the General Fund will not exceed 9% of the total General Fund budget. In the long run, the City will seek to keep net debt service at 7% or less of the General Fund budget.

### General Fund - Fund Balance and Reserve Policies

- State law allows the City to maintain an emergency reserve at a maximum statutory-authorized level of 37.5 cents per \$1,000 of assessed property value in the city. The City's previous practice had been to fully fund the emergency reserve to this maximum limit. However, over the past several years assessed values have undergone significant growth and are expected to continue at a rate that far outpaces the projected City's revenue growth rate. In 2017 the City modified the existing financial policies for the Emergency Subfund (ESF) to establish a minimum balance of \$60 million, and to adjust that level each year with the rate of inflation. This implies that the ESF would continue to grow, but at somewhat lower rate than under the previous policy. This policy change strikes a balance between ensuring that resources will be available to address unanticipated expenditures and making resources available to address current needs.
- Annual contributions of 0.50% of forecasted tax revenues are automatically made to the Revenue Stabilization Fund (commonly referred to as the "Rainy Day Fund" or RSF).<sup>1</sup> In addition, 50% of any unanticipated excess General Fund fund balance at year's end is automatically contributed to the Revenue Stabilization Fund. These automatic contributions are temporarily suspended when the forecasted nominal tax growth rate is negative or when the total value of the RSF exceeds 5% of total tax revenues. In addition to the automatic contributions, the City may also make contributions to the RSF via ordinance. Expenditures from the RSF require the approval of a majority of the members of the Seattle City Council and must be informed by the evaluation of out-year financial projections.

### Other Citywide Policies

- As part of the Mayor's budget proposal, the Executive develops a revenue estimate that is based on the best available economic data and forecasts.
- The City intends to adopt rates, fees, and cost allocation charges no more often than biennially. The rate, fee, or allocation charge structures may include changes to take effect at specified dates during or beyond the biennium. Other changes may still be needed in the case of emergencies or other unanticipated events.

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<sup>1</sup> The 0.50% contribution is lowered to 0.25% of forecasted tax revenues for any year immediately following the suspension of contributions as a result of negative nominal tax revenue growth.

## **Selected Financial Policies**

- In general, the City will strive to pay for general government current operating expenditures with current revenues, but may use fund balance or other resources to meet these expenditures. Revenues and expenditures will be monitored throughout the year.
- In compliance with State law, no City fund whose purpose is restricted by state or local law shall be used for purposes outside of these restrictions.
- Working capital for the General Fund and operating funds should be maintained at sufficient levels so that timing lags between revenues and expenditures are normally covered without any fund incurring negative cash balances for greater than 90 days. Exceptions to this policy are permitted with prior approval by the City Council.

# Office of Arts and Culture

Gülgün Kayim, Director

(206) 684-7171

<http://www.seattle.gov/arts/>

## Department Overview

The Office of Arts & Culture (ARTS) builds and strengthens community resilience through investments in arts and culture that support artists and cultural institutions in the city. The Office promotes Seattle as a cultural destination and invests in Seattle's creative sector to ensure a wide range of high-quality programs, exhibits, and public art are provided throughout the city. In alignment with the City's Race and Social Justice Initiative (RSJI), ARTS seeks solutions that use race and social justice strategies to drive our investments. Racial equity is central to ARTS and is incorporated into department policies, procedures, and practices. ARTS's program investments are centered around five key program areas: Cultural Investments, Creative Youth, Cultural Space programs, Art and Cultural Facilities programs, and Public Art. The Office is supported by the 16-member volunteer Seattle Arts Commission appointed by the Mayor and City Council who provide recommendations on the needs of the city's creative sector.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	631,500	20,000	-	-
Other Funding - Operating	20,113,157	22,883,564	23,568,049	21,580,954
<b>Total Operations</b>	<b>20,744,657</b>	<b>22,903,564</b>	<b>23,568,049</b>	<b>21,580,954</b>
<b>Total Appropriations</b>	<b>20,744,657</b>	<b>22,903,564</b>	<b>23,568,049</b>	<b>21,580,954</b>
 Full-Time Equivalents Total*	 41.34	 41.34	 43.75	 43.75

\* 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 2025-2026 Proposed Budget maintains support for core ARTS programs including Arts and Cultural Grants and Education programs, Langston Hughes Performing Arts Center, King Street Station Gallery, Public Art, and Cultural Space. The budget also includes adjustments to labor budgets for bargained salary increases.

The proposed budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending. It also includes legislation to broaden the uses of Admissions Tax to support arts and culture investments throughout city departments. The Office of Arts and Culture, Seattle Center and Seattle Parks and Recreation budgets use Admissions Tax to support arts and culture spending.

The proposed budget adds \$2.5 million one-time for Downtown Activation Plan initiatives that support several arts activations that showcase the cultural significance of downtown Seattle neighborhoods and highlight the talent of local artists. The budget also funds a continuation of the Hope Corps program and implements a new grant program

## Office of Arts and Culture

for community organizations to highlight their history and cultural diversity. Hope Corps fosters post-pandemic economic recovery by connecting under- and unemployed artists with job opportunities across Seattle.

Additionally, the proposed budget includes \$2 million in 2025 and 2026 for challenged arts and culture institutions in Seattle. These funds will help stabilize some of Seattle's most historic and largest arts institutions as they adapt to a post-pandemic economic landscape while continuing to employ a large share of creatives and fuel downtown recovery.

The proposed budget also identifies efficiencies in ARTS' budget and redirects funding from these administrative reductions to more immediate needs such as a technical grant position to help operate the software used to manage ARTS grant programs.



## Office of Arts and Culture

### Incremental Budget Changes

#### Office of Arts and Culture

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>22,903,564</b>	<b>41.34</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	747,529	-
Citywide Adjustments for Standard Cost Changes	121,421	-
Increase For Insurance Requirements at Langston Hughes Performing Arts Institute	12,000	-
King Street Station Rent Increase	16,800	-
Langston Hughes Staffing Alignment	56,132	0.41
Maintenance for ARTS at Denny Substation	80,800	0.50
Reversal of 2024 One-Time Budget Adds	(4,878,952)	-
<b>Proposed Operating</b>		
Eliminate Creative Economy Position	(81,366)	(0.50)
Reduce ARTS Communications Budget for Events	(30,000)	-
Reduce Funding for Staff Training and Professional Development	(35,000)	-
Support for Challenged Arts & Culture Institutions	2,000,000	-
Technical Support for Grant Management Systems	184,703	1.00
Union and King Street Station Plaza Visual Art installations and Performance Events	794,801	-
Alleyway Activations - Visual Art Installations	159,969	-
Community Engagement and Cultural Inclusion Grant Program	530,000	-
Hope Corps Activations and Installations	355,627	1.00
Neighborhood Arts, Culture, and Festival Activations	494,801	-
Visual Arts Installation at Benaroya Hall	194,801	-
<b>Proposed Technical</b>		
Arts Revenue Adjustments	-	-
Event Management Software Subscription	18,355	-
Final Adjustments for Standard Cost Changes	(49,295)	-
Fund Balancing Entries	-	-
Ongoing Changes from Current Year Legislation	-	-
Technical Adjustment to ARTS Communications	(28,641)	-
Transfer Art Maintenance Appropriation from Municipal Art Fund to Arts and Culture Fund	-	-
<b>Total Incremental Changes</b>	<b>\$664,486</b>	<b>2.41</b>
<b>Total 2025 Proposed Budget</b>	<b>\$23,568,049</b>	<b>43.75</b>

# Office of Arts and Culture

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$747,529

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$121,421

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### **Increase For Insurance Requirements at Langston Hughes Performing Arts Institute**

Expenditures \$12,000

This item increases funding to support higher programming costs for Langston and CD Forum, two community-based organizations that provide programming at the Langston Hughes Performing Arts Institute. These higher programming costs stem from changes by Finance and Administrative Services (FAS) around insurance requirements.

#### **King Street Station Rent Increase**

Expenditures \$16,800

This item increases funding to cover the rental rate increase for the King Street Station facility. ARTS leases the King Street Station space from the Seattle Department of Transportation and the terms of this rental agreement are set in the Partnership Agreement Between Seattle Department of Transportation and Office of Arts & Culture.

#### **Langston Hughes Staffing Alignment**

Expenditures \$56,132

Position Allocation 0.41

This item increases the position pocket for the Events Booking Rep position which supports the Langston Hughes Performing Arts Institute from 0.59 to 1.0 FTE. This change aligns the position pocket size with ongoing and long-standing business needs. The position provides front desk customer service for the building and is available during business hours, is the liaison with the non-profit partners working in the space to respond to questions and resolve issues, and books and coordinates all rentals of the facility.

## Office of Arts and Culture

### Maintenance for ARTS at Denny Substation

Expenditures	\$80,800
Position Allocation	0.50

This item adds a 0.5 FTE Maintenance Laborer and basic equipment budget to ARTS to support the anticipated facilities needs of activating Denny Substation. The use of this position is to provide support to Denny and actual maintenance costs will be reimbursed by Seattle City Light (SCL) based on a Memorandum of Understanding between the two departments wherein ARTS manages SCL's Denny Power Station location and uses it for arts and community programming.

### Reversal of 2024 One-Time Budget Adds

Expenditures	\$(4,878,952)
Revenues	\$(5,005,093)

This is a technical change to remove one-time budget adds from the baseline budget. The adjustments include removing \$650,000 in bridge funding for arts organizations, \$1,000,000 for downtown activations, \$1,000,000 for Hope Corps, \$763,952 for Folklife and Festal, \$150,000 for ARTS website redesign, \$20,000 for Latino Community Films, \$150,000 for African Cultural and Arts Center, \$250,000 for Chinese American Legacy Artwork, \$100,000 for Bumbershoot Workforce Development Program, \$100,000 for ARTS strategic planning, \$20,000 for African American Experience in Nordic Countries exhibit at the National Nordic Museum, and \$675,000 for Interbay neighborhood activations.

### Proposed Operating

#### Eliminate Creative Economy Position

Expenditures	\$(81,366)
Position Allocation	(0.50)

This item removes position authority for a 0.5 FTE Arts Program Spec, BU position and related labor costs. The position provides capacity in the Partnerships, Education and Grants team but has been vacant in recent years. ARTS is continuing to support the creative economy through its Hope Corps program, cultural space work, and other collaborations with the Office of Economic Development.

#### Reduce ARTS Communications Budget for Events

Expenditures	\$(30,000)
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This item reduces the ARTS Communications budget for supporting and promoting events in Seattle. Since the pandemic, ARTS has shifted away from putting on events and instead focuses on promotion, media, and storytelling. This item reduces the ARTS Communications budget for reoccurring events in line with that shift in operations.

#### Reduce Funding for Staff Training and Professional Development

Expenditures	\$(35,000)
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This item reduces the budget for training and professional development for ARTS staff. ARTS will absorb costs for any training and professional development needs in their existing budget.

## Office of Arts and Culture

### Support for Challenged Arts & Culture Institutions

Expenditures	\$2,000,000
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This item creates a one-time grant program for 2025 and 2026 only within the Office of Arts & Culture specifically designed to stabilize and support arts and cultural organizations in the city that are challenged with pandemic related deficits and have a need to stabilize their business practices. The budget includes \$2 million in each year funded with Admissions Tax.

### Technical Support for Grant Management Systems

Expenditures	\$184,703
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Position Allocation	1.00
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This item adds one Strategic Advisor 1 position to ARTS budget to provide ongoing technical support of ARTS grant management systems. The technical expertise needed to operate, test, troubleshoot, and build out grant applications in the grant management systems is complex and the body of work cannot be managed with current staffing. ARTS is the heaviest user of the Fluxx grant management system across the City of Seattle. This position will also provide technical support and leadership for operations projects that improve office efficiencies and information systems and be the liaison between IT and ARTS on IT-related issues.

### Union and King Street Station Plaza Visual Art installations and Performance Events

Expenditures	\$794,801
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This one-time item provides funding to support activation of the interior of Union Station and King Street Station. This item supports activations such as celebrations, market space, a music venue, a cooling station, lighting and digital artwork to revitalize and celebrate the culture and history of these places for residents and visitors to our city. These funds are appropriated in 2025 for ARTS to plan, select, and contract with involved parties with an implementation date of 2026.

### Alleyway Activations - Visual Art Installations

Expenditures	\$159,969
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This one-time item provides funding to activate up to six alleyways in the Chinatown, International District, and Pioneer Square neighborhoods with art installations. ARTS will partner with community groups to determine strategies and outcomes for artworks that celebrate the culture and history of each community. These funds are appropriated in 2025 for ARTS to plan, select, and contract with involved parties with an implementation date of 2026.

### Community Engagement and Cultural Inclusion Grant Program

Expenditures	\$530,000
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This one-time item provides funding to support a grant program for community organizations to commission a series of art installations and events for communities to showcase their history and cultural diversity. These funds are appropriated in 2025 for ARTS to plan, select, and contract with involved parties with an implementation date of 2026.

### Hope Corps Activations and Installations

## Office of Arts and Culture

Expenditures	\$355,627
Position Allocation	1.00

This one-time item provides funding to support the Hope Corps program. This item supports Hope Corps activations in communities with a particular focus on the Chinatown International District, Little Saigon, King Street Station, Union Street Plaza, and Pioneer Square. These funds are appropriated in 2025 for ARTS to plan, select, and contract with involved parties with an implementation date of 2026. This iteration of Hope Corps will be staffed by a temporary ARTS employee with an expected sunset date of 12/31/2026.

### Neighborhood Arts, Culture, and Festival Activations

Expenditures	\$494,801
--------------	-----------

This one-time item provides funding to support community celebration sites that will take place in summer of 2026. This item supports community activations and celebrations during the World Cup outside the downtown core through arts, culture, and festivals. These funds are appropriated in 2025 for ARTS to plan, select, and contract with involved parties with an implementation date of 2026.

### Visual Arts Installation at Benaroya Hall

Expenditures	\$194,801
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This one-time item provides funding to support arts-centered interventions and activations along 3rd Avenue. This item supports creating points of interest along the 3rd Ave corridor, activating the route between Benaroya Hall and King Street Station Plaza with art installations. These funds are appropriated in 2025 for ARTS to plan, select, and contract with involved parties with an implementation date of 2026.

## Proposed Technical

### Arts Revenue Adjustments

Revenues	\$(503,234)
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This item adjusts revenues in the Arts and Culture Fund (12400) to reflect changes in anticipated interest earnings and the Municipal Art Fund (12010) to reflect the anticipated amount of 1% for the Arts funds collected from capital departments.

### Event Management Software Subscription

Expenditures	\$18,355
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This item increases funding to pay ongoing costs for an event booking software for two cultural facilities, Langston Hughes Performing Arts Institute (LHPAI) and ARTS at King Street Station (KSS). The software will allow ARTS to book events electronically and accept payments by credit or debit cards increasing the rentability and usability of the space.

### Final Adjustments for Standard Cost Changes

Expenditures	\$(49,295)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### Fund Balancing Entries

## Office of Arts and Culture

Revenues \$6,798,465

This is a technical item to record a fund balancing entry for the 12400 Arts and Culture Fund and 12010 Municipal Arts Fund, which are primarily managed by this department.

### Ongoing Changes from Current Year Legislation

Expenditures -

This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance.

### Technical Adjustment to ARTS Communications

Expenditures \$(28,641)

Position Allocation -

This item makes several technical adjustments in the ARTS communications team. It corrects a position classification from a part-time PR Supervisor (0.5 FTE) to a full-time PR Specialist, Sr and abrogates a vacant 0.5 FTE Events Booking Rep, Sr. This technical adjustment will align ARTS' operations and budget in communications.

### Transfer Art Maintenance Appropriation from Municipal Art Fund to Arts and Culture Fund

Expenditures -

This item moves appropriation authority for maintenance of the City of Seattle's artwork collection from the Municipal Art Fund (12010) to the Arts and Culture Fund (12400) to provide stable funding to maintain and conserve artwork over its lifetime. The Municipal Art Fund does not have the flexibility to be used to maintain artworks that have been acquired for departments that do not regularly have capital projects.

## Office of Arts and Culture

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>ARTS - BO-AR-2VMA0 - Public Art</b>				
12010 - Municipal Arts Fund	3,055,181	4,723,618	4,546,267	4,597,406
12400 - Arts and Culture Fund	-	150,000	610,250	619,508
14000 - Coronavirus Local Fiscal Recovery Fund	124,027	-	-	-
<b>Total for BSL: BO-AR-2VMA0</b>	<b>3,179,207</b>	<b>4,873,618</b>	<b>5,156,516</b>	<b>5,216,914</b>
<b>ARTS - BO-AR-VA150 - Leadership and Administration</b>				
12010 - Municipal Arts Fund	1,032,603	1,075,393	1,156,836	1,206,940
12400 - Arts and Culture Fund	3,129,666	3,647,841	4,061,037	4,197,689
<b>Total for BSL: BO-AR-VA150</b>	<b>4,162,269</b>	<b>4,723,234</b>	<b>5,217,873</b>	<b>5,404,629</b>
<b>ARTS - BO-AR-VA160 - Arts and Cultural Programs</b>				
00100 - General Fund	631,500	20,000	-	-
12400 - Arts and Culture Fund	6,975,047	11,624,962	12,335,299	10,091,905
14000 - Coronavirus Local Fiscal Recovery Fund	2,337,455	-	-	-
14500 - Payroll Expense Tax	2,423,360	675,000	-	-
<b>Total for BSL: BO-AR-VA160</b>	<b>12,367,362</b>	<b>12,319,962</b>	<b>12,335,299</b>	<b>10,091,905</b>
<b>ARTS - BO-AR-VA170 - Cultural Space</b>				
12400 - Arts and Culture Fund	535,818	986,750	858,361	867,506
14500 - Payroll Expense Tax	500,000	-	-	-
<b>Total for BSL: BO-AR-VA170</b>	<b>1,035,818</b>	<b>986,750</b>	<b>858,361</b>	<b>867,506</b>
<b>Department Total</b>	<b>20,744,657</b>	<b>22,903,564</b>	<b>23,568,049</b>	<b>21,580,954</b>
<b>Department Full-Time Equivalents Total*</b>	<b>40.84</b>	<b>41.34</b>	<b>43.75</b>	<b>43.75</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 Office of Arts and Culture

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	631,500	20,000	-	-
12010 - Municipal Arts Fund	4,087,784	5,799,011	5,703,103	5,804,346
12400 - Arts and Culture Fund	10,640,531	16,409,553	17,864,946	15,776,608
14000 - Coronavirus Local Fiscal Recovery Fund	2,461,482	-	-	-
14500 - Payroll Expense Tax	2,923,360	675,000	-	-
<b>Budget Totals for ARTS</b>	<b>20,744,657</b>	<b>22,903,564</b>	<b>23,568,049</b>	<b>21,580,954</b>

## Office of Arts and Culture

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
341900	General Government-Other Rev	2,743,115	-	-	-
360020	Inv Earn-Residual Cash	229,497	-	-	-
360210	Oth Interest Earnings	-	112,200	112,200	112,200
360900	Miscellaneous Revs-Other Rev	10,016	20,400	20,400	20,400
397000	Operating Transfers In Summ	-	2,494,229	2,896,425	4,442,499
397200	Interfund Revenue	77,866	-	-	-
<b>Total Revenues for: 12010 - Municipal Arts Fund</b>		<b>3,060,495</b>	<b>2,626,829</b>	<b>3,029,025</b>	<b>4,575,099</b>
400000	Use of/Contribution to Fund Balance	-	3,172,182	2,674,078	1,229,247
<b>Total Resources for:12010 - Municipal Arts Fund</b>		<b>3,060,495</b>	<b>5,799,011</b>	<b>5,703,103</b>	<b>5,804,346</b>
308000	Beginning Fund Balance	-	1,411,565	1,411,565	1,411,565
316020	B&O Tax-Admissions Rev	25,327,547	21,951,778	(1,391,000)	(1,391,000)
318050	Admission Tx Penalties & Inter	56,286	-	-	-
331110	Direct Fed Grants	421,340	-	-	-
337080	Other Private Contrib & Dons	185,658	-	-	-
341900	General Government-Other Rev	237,916	309,000	306,931	309,000
360020	Inv Earn-Residual Cash	-	-	480,000	350,000
360210	Oth Interest Earnings	-	50,000	50,000	50,000
360300	St Space Facilities Rentals	53,278	-	-	-
360900	Miscellaneous Revs-Other Rev	-	195,658	203,297	206,965
397000	Operating Transfers In Summ	-	40,000	40,000	40,000
<b>Total Revenues for: 12400 - Arts and Culture Fund</b>		<b>26,282,024</b>	<b>23,958,001</b>	<b>1,100,793</b>	<b>976,530</b>
400000	Use of/Contribution to Fund Balance	-	1,832,911	4,124,387	971,719
<b>Total Resources for:12400 - Arts and Culture Fund</b>		<b>26,282,024</b>	<b>25,790,912</b>	<b>5,225,180</b>	<b>1,948,249</b>
331110	Direct Fed Grants	2,461,482	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>2,461,482</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total ARTS Resources</b>		<b>31,804,001</b>	<b>31,589,923</b>	<b>10,928,282</b>	<b>7,752,595</b>



## Office of Arts and Culture

### Appropriations by Budget Summary Level and Program

#### **ARTS - BO-AR-2VMA0 - Public Art**

The purpose of the Public Art Budget Summary Level is to fund the Public Art Program, which develops art pieces and programs for City facilities, and the Artwork Conservation Program, which maintains the City's permanent art collection.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Artwork Conservation	155,986	436,272	478,853	491,249
Public Art	3,023,222	4,437,346	4,677,664	4,725,665
<b>Total</b>	<b>3,179,207</b>	<b>4,873,618</b>	<b>5,156,516</b>	<b>5,216,914</b>
Full-time Equivalents Total*	12.15	12.65	13.65	13.65

*\*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 Public Art Budget Summary Level:*

#### **Artwork Conservation**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Artwork Conservation	155,986	436,272	478,853	491,249
Full Time Equivalents Total	1.00	1.50	1.50	1.50

#### **Public Art**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Public Art	3,023,222	4,437,346	4,677,664	4,725,665
Full Time Equivalents Total	11.15	11.15	12.15	12.15

#### **ARTS - BO-AR-VA150 - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, human resource, and business support to the Office and to support the Seattle Arts Commission, a 16-member advisory board that advises the Office, Mayor, and City Council on arts programs and policy.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	910,201	1,127,905	1,182,441	1,231,288
Departmental Indirect Costs	1,557,000	2,094,864	2,485,248	2,529,308
Pooled Benefits and PTO	1,695,068	1,500,465	1,550,184	1,644,033
<b>Total</b>	<b>4,162,269</b>	<b>4,723,234</b>	<b>5,217,873</b>	<b>5,404,629</b>
Full-time Equivalents Total*	10.00	10.00	11.00	11.00

## Office of Arts and Culture

*\*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

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Citywide Indirect Costs	910,201	1,127,905	1,182,441	1,231,288

### Departmental Indirect Costs

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Departmental Indirect Costs	1,557,000	2,094,864	2,485,248	2,529,308
Full Time Equivalents Total	10.00	10.00	11.00	11.00

### Pooled Benefits and PTO

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pooled Benefits and PTO	1,695,068	1,500,465	1,550,184	1,644,033

### **ARTS - BO-AR-VA160 - Arts and Cultural Programs**

The purpose of the Arts and Cultural Programs Budget Summary Level is to invest in Seattle's arts and cultural community.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Activations Equity and Youth Development	3,426,499	4,114,873	1,951,334	2,016,679
Communication Outreach and Events	460,977	748,469	620,620	653,144
Cultural Facilities Operations	1,023,842	2,107,108	1,415,521	1,471,436
Funding Programs & Partnership	7,456,044	5,349,512	8,347,824	5,950,647
<b>Total</b>	<b>12,367,362</b>	<b>12,319,962</b>	<b>12,335,299</b>	<b>10,091,905</b>
Full-time Equivalents Total*	17.59	17.59	18.00	18.00

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*The following information summarizes the programs in Arts and Cultural Programs Budget Summary Level:*

## Office of Arts and Culture

### Activations Equity and Youth Development

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Activations Equity and Youth Development	3,426,499	4,114,873	1,951,334	2,016,679
Full Time Equivalents Total	3.50	3.50	3.00	3.00

### Communication Outreach and Events

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Communication Outreach and Events	460,977	748,469	620,620	653,144
Full Time Equivalents Total	4.00	4.00	4.00	4.00

### Cultural Facilities Operations

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Cultural Facilities Operations	1,023,842	2,107,108	1,415,521	1,471,436
Full Time Equivalents Total	7.34	7.34	8.25	8.25

### Funding Programs & Partnership

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Funding Programs & Partnership	7,456,044	5,349,512	8,347,824	5,950,647
Full Time Equivalents Total	2.75	2.75	2.75	2.75

#### **ARTS - BO-AR-VA170 - Cultural Space**

The purpose of the Cultural Space Budget Summary Level is to fund the development of new cultural spaces, the retention of crucial cultural anchors, and physical space improvements in existing cultural institutions.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Cultural Space	1,035,818	986,750	858,361	867,506
<b>Total</b>	<b>1,035,818</b>	<b>986,750</b>	<b>858,361</b>	<b>867,506</b>
Full-time Equivalents Total*	1.10	1.10	1.10	1.10

*\*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 Parks and Recreation

AP Diaz, Superintendent

(206) 684-4075

<http://www.seattle.gov/parks/>

## Department Overview

Seattle Parks and Recreation (SPR) equips employees and the public for well-being, supporting healthy people, a thriving environment and vibrant community. SPR provides safe and accessible spaces for residents and visitors to work, recreate, rejuvenate and enhance quality of life and wellness for children, teenagers, adults and seniors. SPR manages a [6,400+ acre park system of nearly 500 parks](#) and extensive natural areas. SPR provides athletic fields, tennis courts, play areas, specialty gardens, and more than 25 miles of boulevards and 120 miles of trails. The system comprises about 12% of the city's land area. SPR also manages many facilities, including 26 [community centers](#), eight [indoor swimming pools](#), two [outdoor \(summer\) swimming pools](#), three [environmental education centers](#), two [small craft centers](#), four [golf courses](#), an outdoor stadium, and much more. Department employees work hard to develop partnerships with park neighbors, volunteer groups, non-profit agencies, local businesses, the Associated Recreation Council, and Seattle Public Schools to provide access to open spaces, facilities, and programs for all residents.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	114,680,225	119,481,060	128,176,749	135,324,721
Other Funding - Operating	98,442,842	107,784,395	130,560,652	133,332,757
<b>Total Operations</b>	<b>213,123,067</b>	<b>227,265,455</b>	<b>258,737,401</b>	<b>268,657,478</b>
<b>Capital Support</b>				
General Fund Support	30,886	-	-	-
Other Funding - Capital	115,089,710	93,450,735	80,660,251	238,214,116
<b>Total Capital</b>	<b>115,120,596</b>	<b>93,450,735</b>	<b>80,660,251</b>	<b>238,214,116</b>
<b>Total Appropriations</b>	<b>328,243,663</b>	<b>320,716,190</b>	<b>339,397,652</b>	<b>506,871,594</b>
Full-Time Equivalents Total*	1,117.98	1,131.89	1,139.70	1,132.35

\* 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 City's 2025-2026 Proposed Budget maintains core services for Seattle Parks and Recreation (SPR). The department will continue to invest in community centers and pools; park activations and recreation opportunities for all ages and special populations; athletic fields, playgrounds, natural areas and trails; and specialty facilities including two small craft centers and four golf courses. In addition, the department will continue to maintain budget for future major capital projects, including the 8th & Mercer, Queen Anne, and Loyal Heights community center

# Seattle Parks and Recreation

renovations, new park development, and athletic field turf conversions.

SPR's 2025 proposed budget increases by 6% from its 2024 Adopted budget, which represents an increase by 14% of its operating budget and a decrease by 14% of its capital budget and from 2024, largely due to updating planned bond issuance to align with project schedules. SPR is facing budget constraints in 2025 and 2026 due to the General Fund revenue forecast being insufficient to cover all Citywide costs, as well as annual wage increases and market adjustments which exceeded planning reserves, particularly in the Park and Recreation Fund. As a result, General Fund reductions and fee increases were identified. Proposed changes to SPR's planned baseline budgets for both operating and capital are summarized below.

## Overview of Operating Changes

From its 2025 baseline operating budget of \$227 million, SPR's proposed budget shows an overall increase by 14% to about \$259 million. These changes by fund include:

- \$11.5 million increase in Seattle Park District Fund
- \$8.7 million increase in General Fund
- \$8 million increase in Park and Recreation Fund (Park Fund)
- \$1.2 million increase in Payroll Expense Tax, \$186,000 of which is shifting from General Fund
- \$1.2 million increase in King County Levy funds, \$1.1 million of which is shifting from the capital budget
- \$884,000 increase in the Arts and Culture Fund via Admissions Tax proceeds
- \$37,000 increase in Sweetened Beverage Tax Fund

## Overview of Capital Changes

From its 2025 baseline capital budget of \$204 million, SPR's proposed budget shows an overall decrease by 60% to \$81 million, the vast majority of which is due to shifting about \$118 million of planned bond funding from 2025 to 2026 to align with updated project delivery schedules for Green Lake Community Center and Evans Pool renovation, Lake City Community Center renovation, Queen Anne Community Center renovation, and 8th & Mercer Community Center projects. Other capital changes by fund include:

- \$6.4 million decrease in Seattle Park District, shifting these funds to the operating budget
- \$1.5 million increase in Payroll Expense Tax
- \$1.1 million decrease in King County Levy, shifting these funds to the operating budget
- \$500,000 increase in Park Fund

## Proposed Budget Meets General Fund Commitment

SPR's proposed budget allocates \$125 million of General Fund in 2025 and \$132.4 million in 2026 to support SPR's existing parks and recreation services and lines of business (excluding program transfers from other departments). This appropriation maintains the General Fund floor requirement set by the interlocal agreement (ILA) between the City of Seattle and the Park District. Since the establishment of the Park District in 2014, the ILA includes a specific baseline of General Fund support for parks and recreation services, commonly referred to as the "General Fund floor," and requires the City to allocate General Fund resources to SPR in each annual budget at or above that baseline. The ILA currently requires the City to adjust that floor for inflation annually using the Consumer Price Index (CPI) for Seattle, which for 2024 was 4.5%, which equates to a General Fund Floor in 2025 of \$123.5 million and \$127.2 million in 2026.

## General Fund Reductions to Address Shortfall

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in the following ways:

- Shifting \$8.8 million in Park District funding to cover core programming previously supported by General Fund, by using excess Park District interest income one-time (\$2.4 million), reducing Park District-funded capital budgets (\$3.9 million), and shifting planned debt payments to align with current project schedules

## Seattle Parks and Recreation

(\$2.5 million).

- Reducing \$1.5 million in General Fund programming ongoing.
- Shifting \$1 million of programming previously supported by General Fund to other fund sources ongoing, including the Arts and Culture Fund (funded by Admissions Tax proceeds) and the Payroll Expense Tax.

### Fee Increases to Support Park and Recreation Fund

Annual wage increases and market adjustments exceeded planning reserves for SPR, particularly in the Park Fund. The proposed budget takes a balanced approach to ensuring Park Fund sustainability without impactful reductions to services valued by community. As such, fee increases were identified to mitigate this shortfall, specifically for community center room rentals, aquatics services and programs, special event facilities, Amy Yee Tennis Center (AYTC), athletic fields, and for revocable use permits.

Through these increases, SPR anticipates bringing in an additional \$3.3 million in revenue in 2025, a portion of which (about \$865,000) will be used to support additional expenses including additional staffing and scholarship funds for aquatics and AYTC.

### Investing in Mayoral Priorities

The proposed budget also includes funding for Mayoral priorities related to youth mental health, downtown activation, homelessness, and graffiti abatement. Specifically:

- The Mayor's Youth Mental Health Investment Strategy includes \$15 million of Payroll Expense Tax funding in both 2025 and 2026 between the Department of Education and Early Learning and SPR for youth mental health prevention, early intervention, and treatment. SPR is proposing to invest \$500,000 one-time and \$600,000 ongoing in 2025 and 2026. The one-time resources in 2025 funds the design, creation and implementation of an online "Youth Connector" platform by and for teens to improve mental health supports and program awareness and reduce barriers to access. This investment improves awareness, navigation and access to Seattle youth programs including career exploration, community service, education, Seattle mentors, recreational programs, scholarships and discounts, and mental health supports. The ongoing funding supports programming and partnerships at Red Barn Ranch to invest in youth mental health by providing opportunities for youth to access rural nature experiences at Red Barn Ranch, a SPR-owned property in rural King County.
- The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. DAP focuses on actions that bring more housing and amenities – ensuring Downtown is more than just a great place to go to work, but also a place where residents can afford to live, learn, shop, play, and so much more. SPR is proposing to invest \$1.3 million in 2025 and \$2.3 million in 2026 to reimagine and revitalize Westlake Plaza, which could include the removal of the out-of-commission fountain, stage renovation, and other needed upgrades to make the area safe and inviting.
- The Unified Care Team (UCT) brings together more than a dozen city departments and partners for a coordinated, strategic, and data-driven approach to ensuring Seattle's public spaces, sidewalks, and streets remain open and accessible to all. The UCT coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores public spaces. The City is proposing to expand services provided by UCT from 5 to 7 days a week, which represents adding 6 staff to SPR as well as an increased budget for nonlabor expenses such as disposal of materials.
- The Mayor's One Seattle Graffiti Plan, announced in October 2022, contains six major pillars intended to beautify Seattle and address a surge in graffiti through new strategies and increased budget investments. One strategy of the plan is to combine all resources available city-wide for graffiti removal teams. In support of this strategy, the proposed budget includes a transfer of graffiti abatement resources from Seattle Public Utilities (SPU) to SPR, including SPU's Graffiti Rangers, a dedicated team responsible for inspection, assessments, dispatch, compliance, and graffiti abatement across various city assets.

## Seattle Parks and Recreation

### Other Changes

The budget also includes funding for various capital projects, and technical adjustments to the operating budget, such as internal service cost changes and annual wage and market adjustment increases.

## Seattle Parks and Recreation

### Incremental Budget Changes

#### Seattle Parks and Recreation

	Dollars	FTE
<b>2025 Beginning Budget</b>	<b>431,297,169</b>	<b>1,131.89</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	17,123,113	-
Citywide Adjustments for Standard Cost Changes	5,005,149	-
CDBG Baseline Adjustment	(808,000)	-
Remove One-Time Zoo Inflation Adjustment	(796,427)	-
Remove One-Time Garfield Super Block Add	(80,000)	-
<b>Proposed Operating</b>		
Arts in Parks Shift to Admissions Tax	-	-
Downtown Buskers Shift to Admissions Tax	-	-
Teen Performing Arts Program Shift to Admissions Tax	-	-
Center City Activation Shift to Payroll Expense Tax	-	-
Reduce Parks and Natural Areas Maintenance	(590,749)	(5.69)
Reduce Leadership and Administration Staffing	(492,211)	(3.75)
Reduce Outdoor Park Activation	(245,095)	(1.00)
Consolidate Community Granting Programs	(200,000)	-
Reduce Environmental Programming Starting in 2026	-	-
Utility Costs Shift to King County Levy	-	-
One-Time Use of Park District Interest Earnings	-	-
Realign Park District Funding	-	-
One Seattle Graffiti Initiative Consolidation	2,594,469	11.00
Expand Unified Care Team to 7 Day Coverage	882,822	6.00
Increase to Zoo Operating Costs	800,000	-
Youth Mental Health - Nature Access and Programming	600,000	-
Youth Mental Health - Online Youth Connector	500,000	-
Transfer Public Hygiene Station Funding from SPU to SPR	585,000	-
Community Services Block Grant Appropriation	-	-
Increase Fees for Aquatics Programs and Services, and add to Swim Safety Equity Fund	412,000	1.00
Increase Fees for Revocable Use Permits	259,790	0.25
Increase Fees for Athletic Fields	106,678	-
Increase Fees for Special Events	76,449	-
Increase Fees for Amy Yee Tennis Center (AYTC), and create AYTC Scholarship Fund	11,000	-
Increase Fees for Community Center Rentals	-	-



## Seattle Parks and Recreation

### Proposed Capital

Align Green Lake Community Center and Evans Pool Renovation Debt to Schedule	(56,000,000)	-
Align Lake City Community Center Project Debt to Schedule	(28,000,000)	-
Align Queen Anne Community Center Renovation Debt to Schedule	(16,900,000)	-
Align 8th & Mercer Community Center Project Debt to Schedule	(17,000,000)	-
Remove Out-Year Debt for Facility Decarbonization	-	-
Adjust Park District-Funded Debt Service and Reallocate to Core Services and Priority Projects	(2,538,000)	-
Reduce Major Maintenance and Asset Preservation	(2,456,235)	-
Reduce the CommUNITY Fund	(1,000,000)	-
Reduce Park Land Acquisition Funding	(440,000)	-
Revitalize Westlake Plaza	1,391,936	-
Continue Funding Seattle Conservation Corps with CDBG	808,000	-
Add Landscape Conservation and Local Infrastructure Program Capital Project	500,000	-
Increase to Community Center Pre-Electrification Efforts	195,000	-
Adjust Outyear CIP Funding	-	-

### Proposed Technical

Budget Neutral Project Changes	3,416,863	-
Park District Changes to Align the 6 Year Financial Plan	2,881,486	-
Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77	37,736	-
Final Adjustments for Standard Cost Changes	(1,640,293)	-
Budget Neutral Position Changes	-	-
Fund Balancing Adjustment	-	-
Capital Indirect Cost Recovery Alignment	(900,000)	-
Park District Revenue Alignment to Spend Plan and Interest Earnings	-	-

<b>Total Incremental Changes</b>	<b>\$(91,899,517)</b>	<b>7.81</b>
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<b>Total 2025 Proposed Budget</b>	<b>\$339,397,652</b>	<b>1139.70</b>
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## Description of Incremental Budget Changes

### Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures	\$17,123,113
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

# Seattle Parks and Recreation

## Citywide Adjustments for Standard Cost Changes

Expenditures	\$5,005,149
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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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## CDBG Baseline Adjustment

Expenditures	\$(808,000)
Revenues	-

This item removes baseline federal Community Development Block Grant (CDBG) funding from SPR's Parks Upgrade Program Capital Project which supports the Seattle Conservation Corps, a job-training program for formerly homeless adults. For the 2025-2026 Proposed Budget, the administration removed CDBG funds from departments' baselines and reviewed department proposals for use of the federal grant funds for facilities and public services projects. See companion item in Proposed Capital section.

## Remove One-Time Zoo Inflation Adjustment

Expenditures	\$(796,427)
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This item removes one-time authority in 2024 related to inflationary adjustment for the Zoo operations.

## Remove One-Time Garfield Super Block Add

Expenditures	\$(80,000)
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This item removes one-time authority in 2024 related to planning funds for Garfield Super Block Project.

## Proposed Operating

### Arts in Parks Shift to Admissions Tax

Expenditures	-
Position Allocation	-

The 2025-2026 Proposed Budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending. The proposed budget includes legislation to broaden the uses of Admissions Tax from the Arts and Culture Fund. The Office of Arts and Culture, Seattle Center and Seattle Parks and Recreation (SPR) budgets use Admissions Tax to support arts and culture spending.

In SPR, the budget preserves the Arts in the Parks program by shifting \$436,000 from the General Fund to the Arts and Culture Fund. Through this program, artists and art organizations activate park spaces throughout the City. SPR coordinates planning and scheduling of Arts in Parks, as well as provides grants to support artists and arts organizations to perform.

### Downtown Buskers Shift to Admissions Tax

Expenditures	-
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The 2025-2026 Proposed Budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending. The proposed budget includes legislation to broaden the uses of Admissions Tax from the Arts and Culture Fund. The Office of Arts and Culture, Seattle Center and Seattle Parks and

## Seattle Parks and Recreation

Recreation (SPR) budgets use Admissions Tax to support arts and culture spending.

In SPR, the budget preserves the downtown buskers program by shifting about \$224,000 from the General Fund to the Arts and Culture Fund. This program coordinates and funds performers such as musicians and performance artists to perform in and activate downtown parks.

### Teen Performing Arts Program Shift to Admissions Tax

Expenditures	-
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The 2025-2026 Proposed Budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending. The proposed budget includes legislation to broaden the uses of Admissions Tax from the Arts and Culture Fund. The Office of Arts and Culture, Seattle Center and Seattle Parks and Recreation (SPR) budgets use Admissions Tax to support arts and culture spending.

In SPR, the budget preserves the downtown buskers program by shifting about \$224,000 from the General Fund and Park and Recreation Fund to the Arts and Culture Fund. This program coordinates and funds performers such as musicians and performance artists to perform in and activate downtown parks.

### Center City Activation Shift to Payroll Expense Tax

Expenditures	-
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The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. In addition, the proposed budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development.

This ongoing item shifts \$186,000 from the General Fund to the Payroll Expense Tax Fund to preserve and continue center city park activations in partnership with the Associated Recreation Council, which is also experiencing unprecedented inflationary pressures. Specifically, this item supports about 10,000 contracted concierge hours at greater downtown parks such as Pioneer Square, City Hall, Denny, Hing Hay, Cal Anderson, and Hoa Mai parks.

### Reduce Parks and Natural Areas Maintenance

Expenditures	\$(590,749)
Position Allocation	(5.69)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. This ongoing item reduces baseline funding for the maintenance of parks and natural areas by approximately 1%, which includes removing 7 laborer and one supported employment positions in 2025. There will be minimal impact on overall maintenance and SPR will endeavor to minimize impacts during peak season when these part-time positions would typically supplement year-round staff.

### Reduce Leadership and Administration Staffing

Expenditures	\$(492,211)
Position Allocation	(3.75)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces staff levels in three department leadership and support teams including Policy and Performance, Communications and Business Systems and Customer Service Unit. Two of these units are also supported by Park District funding. Specifically, this item removes a Manager 3, an Administrative Specialist II, and a Customer Service Representative, reduces two other full-time positions to half-time, and increases one 0.75 FTE to full-time. As a result, response times to

## Seattle Parks and Recreation

customers and SPR's ability to meet performance goals established in Cycle 2 of the Park District may be reduced.

### Reduce Outdoor Park Activation

Expenditures	\$(245,095)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. The budget removes a senior Recreation Program Specialists and reduces SPR's Outdoor Park Activation nonlabor programming funding by 40% from about \$340,000 to \$200,000, which will result in fewer resources allocated to activate and program outdoor spaces outside the greater downtown area. Specifically, this item removes recently planned expansions from Cycle 2 of the Seattle Park District, bringing the budget back to Cycle 1 levels of funding for activation in parks not in the city's downtown core.

### Consolidate Community Granting Programs

Expenditures	\$(200,000)
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The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. This ongoing item consolidates two community granting programs, Recreation for All and Get Moving, into one program and reduces the amount of grant funding available for community-based groups by about 33%, from \$600,000 to \$400,000. The two programs serve similar populations and for similar purposes, which is to provide grants to groups to provide culturally relevant health- and fitness-focused programs for under resourced communities or where health and enrichment disparities are prevalent. In 2023, the two programs awarded approximately \$440,000 in grants, which resulted in groups providing 3,000 hours of engagement and serving approximately 10,000 participants.

### Reduce Environmental Programming Starting in 2026

Expenditures	-
Revenues	-
Position Allocation	(7.35)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. The budget makes an ongoing reduction to SPR's Environmental Programming line of business by 50% or about \$1 million beginning in 2026. The department will seek public-private partnerships to operate the Discovery Park Visitor Center & Environmental Learning Center and provide programming at Discovery Park and Carkeek Park to mitigate any service disruptions from this budget reduction. As a result, this item includes a staffing reduction in 2026 of 7.35 FTE, representing 9 positions.

### Utility Costs Shift to King County Levy

Expenditures	-
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This item shifts \$1.1 million of King County Levy funding from supporting debt service for the Golf Capital Improvements project to the Parks and Facilities Maintenance and Repairs budget in order to fund the increased utility costs across the department, such as drainage fees.

### One-Time Use of Park District Interest Earnings

Expenditures	-
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The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected

## Seattle Parks and Recreation

Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's proposed budget reflects a realignment of General Fund and Park District resources to achieve General Fund savings while retaining core operating services. This item shifts \$2.4 million of core department expenses from the General Fund to the Park District Fund on a one-time basis in 2025 only. This shift is supported by higher than anticipated interest earnings in the Park District Fund.

### Realign Park District Funding

Expenditures	-
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The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's proposed budget reflects a realignment of General Fund and Park District resources to achieve General Fund savings while retaining core operating services. This change reflects shifting \$6.4 million in 2025 and \$6.8 million in 2026 of expenses from the General Fund to the Park District Fund. See companion items in the Proposed Capital section.

### One Seattle Graffiti Initiative Consolidation

Expenditures	\$2,594,469
Position Allocation	11.00

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item transfers Seattle Public Utilities (SPU) Graffiti Abatement program to SPR, including all 7 Graffiti Ranger positions, an administrative position, an Executive 2, and budget for supplies, facility leases, and vehicles. This transfer will provide for the consolidation of citywide graffiti abatement services under the One Seattle Graffiti Initiative at SPR, which achieves approximately \$495,475 in General Fund savings related to SPU's overhead rate. The One Seattle Graffiti Initiative abates graffiti on city-owned and privately-owned property.

To successfully implement this program, this item also adds a Manager 1 and Administrative Staff Assistant who will provide oversight and operational support. This item also adds one-time \$350,000 of General Fund appropriation to extend an external contract for graffiti abatement services through 2025, which SPU previously held. See companion item in SPU's Budget Book chapter.

### Expand Unified Care Team to 7 Day Coverage

Expenditures	\$882,822
Position Allocation	6.00

The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores public spaces. The 2025-2026 Proposed Budget expands services provided by the UCT from 5 to 7 days per week. This item adds about \$882,000 in 2025 and \$1.1 million in 2026 ongoing which represents an increase in 6 staff to SPR, and an increase in nonlabor expenses such as disposal of materials. The added positions include two teams of two laborers, which will remove trash and hazardous items, and a Manager 1 and a Strategic Advisor 1 positions for management support and oversight.

### Increase to Zoo Operating Costs

Expenditures	\$800,000
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This ongoing item adjusts the baseline budget for the Woodland Park Zoo's operating and maintenance payments in recognition of the contractual inflationary increases required annually as part of the Master Operating Agreement with Woodland Park Zoological Society.

# Seattle Parks and Recreation

## Youth Mental Health - Nature Access and Programming

Expenditures	\$600,000
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The Mayor's Youth Mental Health Investment Strategy includes \$15 million of Payroll Expense Tax funding in both 2025 and 2026 between the Department of Education and Early Learning and Seattle Parks and Recreation (SPR) for youth mental health prevention, early intervention, and treatment. This ongoing item uses Payroll Expense Tax proceeds to support programming and partnerships at Red Barn Ranch to invest in youth mental health.

Red Barn Ranch, a SPR-owned property in rural King County, provides the opportunity for youth to access rural nature experiences. The goal of this initiative is to improve the mental and physical health outcomes of Seattle and King County youth by connecting elementary, middle, and high school students with the outdoors. Facilitated day and overnight trips by partners offering equine, community gardening, trails building, and environmental restoration programs address nature deficit among youth in historically underserved communities.

## Youth Mental Health - Online Youth Connector

Expenditures	\$500,000
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The Mayor's Youth Mental Health Investment Strategy includes \$15 million of Payroll Expense Tax funding in both 2025 and 2026 between the Department of Education and Early Learning and Seattle Parks and Recreation (SPR) for youth mental health prevention, early intervention, and treatment. This one-time item uses Payroll Expense Tax proceeds to design, create and implement an online "Youth Connector" platform by and for teens to improve mental health supports and program awareness and reduce barriers to access. This investment improves awareness, navigation and access to Seattle youth programs including career exploration, community service, education, Seattle mentors, recreational programs, scholarships and discounts, and mental health supports. SPR will maintain the platform in outyears using existing budget.

## Transfer Public Hygiene Station Funding from SPU to SPR

Expenditures	\$585,000
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The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item transfers ongoing General Fund appropriations for hygiene stations (portable toilets and/or handwashing stations) from Seattle Public Utilities' (SPU) Public Hygiene Program to SPR, achieving approximately \$250,000 in ongoing General Fund savings related to SPU's overhead rate. This funding will be used to fund portable toilets in busy parks. SPU will continue to operate and staff the wider Public Hygiene Program including up to three hygiene trailers with shower facilities, providing services to the unsheltered and minimally housed. See corresponding item in SPU's Budget Book chapter.

## Community Services Block Grant Appropriation

Expenditures	-
Revenues	\$810

This item adjusts baseline resources from the Washington State Department of Commerce's Community Services Block Grant based on the supplemental state appropriation. The state grant increased by \$810, from \$276,112 to \$276,922, and supports SPR's Seattle Conservation Corps, a job-training program for homeless adults.

## Increase Fees for Aquatics Programs and Services, and add to Swim Safety Equity Fund

Expenditures	\$412,000
Revenues	\$1,412,000
Position Allocation	1.00

## Seattle Parks and Recreation

This item increases fees for swim lessons, drop-in swimming, and pool rentals. These fee changes, which bring aquatics fees closer to alignment with market rate fees, are expected to generate approximately \$1.4 million of additional revenue ongoing. The fee increases are to help partially offset the impacts of cost increases associated with the Collective Bargaining Agreements passed by City Council. To reduce barriers to access as a result of the fee increases, SPR will continue to offer reduced fees for those who are income-eligible as well as other free or low-cost aquatics opportunities through Swim Seattle initiative, such as free workshops to support children and their families in becoming comfortable swimmers and water-safe.

About \$412,000 of the revenues generated by the fee increases will augment the Swim Safety Equity Fund, fund premium pay for certified aquatics instructors who teach lessons, and will fund two additional part-time positions, an Assistant Aquatic Center Coordinator and Senior Lifeguard, to support aquatics operations for revenue generation.

### **Increase Fees for Revocable Use Permits**

Expenditures	\$259,790
Revenues	\$675,780
Position Allocation	0.25

This item increases revocable use permit (RUP) fees which SPR charges to third-parties for short-term or ongoing nonpark use of park land, which are expected to generate approximately \$675,000 of additional revenue in 2025 and \$560,000 in 2026. The fee increases are to help partially offset the impacts of cost increases associated with the Collective Bargaining Agreements passed by City Council. This item also includes an increase in expenditures for a staffing change—increasing a Real Property Agent position from part-time to full-time—as well as nonlabor budget supporting department property management and permit efforts.

### **Increase Fees for Athletic Fields**

Expenditures	\$106,678
Revenues	\$422,604

This item increases athletic field fees for adults and youth which are expected to generate approximately \$422,000 of additional revenue in 2025 and \$940,000 in 2026. The fee increases, which bring youth field usage fees closer to alignment with market rates, are to help partially offset the impacts of cost increases associated with the Collective Bargaining Agreements passed by City Council. This item also increases non-labor expenditures to account for increased banking fee costs. SPR continues to offer free open field times for community drop-in play without having to reserve or pay for the fields.

### **Increase Fees for Special Events**

Expenditures	\$76,449
Revenues	\$314,969

This item increases fees for special events and use permits by about 4%, and at a greater percentage for specific items such as premium picnic shelters and special amenity rental facilities such as the buildings at Magnuson. These changes are expected to generate approximately \$315,000 of additional revenue in 2025 and \$250,000 in 2026. The fee increases are to help partially offset the impacts of cost increases associated with the Collective Bargaining Agreements passed by City Council and to align with inflationary increases. This item also increases non-labor expenditures to account for increased banking fee costs. SPR continues to offer granting programs to support activities serving frontline communities.

### **Increase Fees for Amy Yee Tennis Center (AYTC), and create AYTC Scholarship Fund**

Expenditures	\$11,000
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## Seattle Parks and Recreation

Revenues \$360,000

This item increases tennis fees for adult, youth and court rentals at the Amy Yee Tennis Center (AYTC) which are expected to generate approximately \$360,000 of additional revenue in 2025 and \$450,000 in 2026. The fee increases, which bring AYTC fees closer to alignment with market rate fees, are to help partially offset the impacts of cost increases associated with the Collective Bargaining Agreements passed by City Council. To reduce barriers to access, \$11,000 (3% of anticipated revenue) is earmarked for a new AYTC Scholarship Fund.

### **Increase Fees for Community Center Rentals**

Revenues \$130,000

This item increases rental fees by approximately 5% for community center rooms, kitchens, and gyms, and related staff and booking fees which are expected to generate approximately \$130,000 of additional revenue ongoing. The fee increases are to help partially offset the impacts of cost increases associated with the Collective Bargaining Agreements passed by City Council and to align with inflationary increases. SPR continues to offer granting programs to support activities serving frontline communities.

## **Proposed Capital**

### **Align Green Lake Community Center and Evans Pool Renovation Debt to Schedule**

Expenditures \$(56,000,000)

This item shifts \$56 million in planned bond funding for the planning design and construction of a substantially renovated Green Lake Community Center and Evans Pool from 2025 to 2026, to align with current project schedule. A companion item adjusts the annual debt service payments funded by the Park District.

### **Align Lake City Community Center Project Debt to Schedule**

Expenditures \$(28,000,000)

This item shifts \$28 million of planned bond funding for the Lake City Community Center rebuild from 2025 to 2026, to align with current project schedule. A companion item adjusts the annual debt service payments funded by the Park District to align with the current project schedule.

### **Align Queen Anne Community Center Renovation Debt to Schedule**

Expenditures \$(16,900,000)

This item shifts \$16.9 million in planned bond funding for the planning design and construction of a substantially renovated Queen Anne Community Center from 2025 to 2026, to align with current project schedule. A companion item adjusts the annual debt service payments funded by the Park District.

### **Align 8th & Mercer Community Center Project Debt to Schedule**

Expenditures \$(17,000,000)

This item shifts \$17 million in planned bond funding for tenant improvements within the 8th & Mercer Community Center from 2025 to 2026 due to project delays. A companion item adjusts the annual debt service payments funded by the Park District to reflect the change in project schedule.

### **Remove Out-Year Debt for Facility Decarbonization**

Expenditures -

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected



## Seattle Parks and Recreation

Citywide costs. General Fund reductions were identified to mitigate this shortfall. This proposal removes \$18.3 million in planned bond funding for decarbonization of SPR facilities in 2027. A companion item adjusts the annual debt service payments funded by the Park District and reallocates resources to other core operating services to achieve General Fund Savings.

SPR's budget maintains a \$2 million annual Park District investment for facility decarbonization and has been building decarbonization efforts into the scope and budget of major capital projects. As a result, SPR anticipates minimal impact from this item.

### **Adjust Park District-Funded Debt Service and Reallocate to Core Services and Priority Projects**

Expenditures \$(2,538,000)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's proposed budget reflects a realignment of General Fund and Park District resources to achieve General Fund savings while retaining core operating services.

This item reflects \$2.5 million in 2025 and \$3.2 million in 2026 of Park District-funded capital reductions for planned debt service, shifting these resources to the operating budget to support core department services previously funded by the General Fund. Specifically, this reflects:

- Shifting 8th & Mercer Community Center planned bond funding out by one year, due to project delays
- Shifting Green Lake Community Center and Evans Pool renovation planned bond funding out by one year, to align resources with current project schedule
- Eliminating out-year planned bond funding for Facility Decarbonization

This item also reflects shifting Park District funding held for planned debt service to other priority projects, due to updated timelines for planned bond issuance for two major community center projects. Specifically, this item also reflects:

- Shifting \$1.3 million in 2025 in planned debt service for the Queen Anne Community Center renovation to help fund the West Queen Anne Playfield conversion project, due to the community center project delay.
- Shifting \$937,000 in 2025 and \$1.2 million in 2026 in planned debt service payments for Lake City Community Center rebuild to fund the Soundview Athletic Field project, due to the community center project delay.

See companion items previously discussed in this section.

### **Reduce Major Maintenance and Asset Preservation**

Expenditures \$(2,456,235)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's proposed budget reflects a realignment of General Fund and Park District resources to achieve General Fund savings while retaining core operating services.

This item reflects a 10% reduction to SPR's Capital Major Maintenance and Asset Preservation Program, shifting these resources to the operating budget to support core department services previously funded by the General Fund. About \$2 million of this total reduction, representing about 7% of the base budget, is ongoing, with \$500,000 in reductions occurring only one-time in 2025 to align resources to project schedules. As a result of this reduction, SPR will revise the scope and scale of major maintenance projects planned for 2025.

### **Reduce the COMMUNITY Fund**

Expenditures \$(1,000,000)

## Seattle Parks and Recreation

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's proposed budget reflects an ongoing realignment of General Fund and Park District resources to achieve General Fund savings while retaining core operating services.

This item reflects a 27% reduction to SPR's CommUNITY Fund, shifting these resources to the operating budget to support core department services previously funded by the General Fund. The CommUNITY Fund, previously called the Major Projects Challenge Fund, was increased from \$1.5 million to \$2.5 million in 2023 as part of Cycle 2 of the Park District, and this item removes the expansion bringing the capital budget back to \$1.5 million. Funding for the two staff positions to engage with and support community throughout the CommUNITY Fund process are retained on the operating side of the budget. As a result of this reduction, there will be fewer granting dollars available for community-directed improvements to parks and facilities.

### Reduce Park Land Acquisition Funding

Expenditures	\$(440,000)
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The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's proposed budget reflects a realignment of General Fund and Park District resources to achieve General Fund savings while retaining core operating services.

This change reflects a 30% reduction to SPR's New Park Acquisition Program, shifting these resources to the operating budget to support core department services previously funded by the General Fund. The item retains \$1 million annual investment for acquisition, which will allow SPR to leverage grant opportunities and to support other low-cost priority acquisitions such as park additions. As a result of this reduction, SPR could acquire less land for future park development.

### Revitalize Westlake Plaza

Expenditures	\$1,391,936
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This one-time item provides about \$1.4 million in 2025 and \$2.3 million in 2026 of Payroll Expense Tax proceeds to support revitalization of Westlake Plaza as part of the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. Specifically, this item funds a revitalization of Westlake Plaza which could include removal of out-of-commission fountain, stage renovation, an electrical systems upgrade, repairs to paving and trip hazards, among other improvements.

### Continue Funding Seattle Conservation Corps with CDBG

Expenditures	\$808,000
Revenues	\$808,000

For the 2025-2026 Proposed Budget, the administration removed Community Development Block Grant (CDBG) funds from departments' baselines and reviewed department proposals for use of the federal grant funds for facilities and public services projects. In SPR, restores baseline CDBG funding to continue supporting the Seattle Conservation Corps' Parks Upgrade Program. The Seattle Conservation Corps uses public- and privately-funded construction and maintenance projects, including those funded by CDBG in the Parks Upgrade Program, to provide homeless adults with employment opportunities in a supportive environment.

### Add Landscape Conservation and Local Infrastructure Program Capital Project

Expenditures	\$500,000
Revenues	\$500,000

## Seattle Parks and Recreation

This proposal adds Landscape Conservation and Local Infrastructure Program (LCLIP) funding to SPR and creates a new capital project. As part of the original 2013 LCLIP legislation outlining programming assumptions, the funding beginning in 2025 transfers from supporting Seattle Department of Transportation investments to supporting SPR parks and infrastructure investments for the next ten years. The LCLIP program allows cities to receive a portion of future county property tax revenue for local infrastructure investments if they implement a program to obtain regional Transferable Development Rights (TDR). Current legislation outlines that projects eligible for LCLIP funding must be located in South Lake Union or Downtown Seattle.

The overall purpose of LCLIP and Regional TDR Programs is to preserve farm and forest land by transferring development capacity from these lands to cities, and generate funds for local infrastructure projects in the communities where the additional development capacity is located.

### **Increase to Community Center Pre-Electrification Efforts**

Expenditures	\$195,000
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The proposed budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item uses payroll tax funding to fund projects associated with the city's Municipal Energy Electrification Program. This item specifically funds SPR's Pre-Electrification Program, which supports efforts to prepare community centers for decarbonization by first shrinking energy use intensity through energy conservation interventions such as use of LEDs, advanced lighting controls, and destratification fans for air mixing.

### **Adjust Outyear CIP Funding**

Expenditures	-
Revenues	-

This technical item adds funding to the 2029 and 2030 out-years for various capital projects to align with the 2025-2030 Proposed CIP.

### **Proposed Technical**

#### **Budget Neutral Project Changes**

Expenditures	\$3,416,863
Revenues	\$4,423,522

This technical item includes a variety of technical changes to true up the budget to revenue projections and to align budget with operational plans for 2025. This item adds Park Fund expenses and revenue to the Golf program, among other technical changes

#### **Park District Changes to Align the 6 Year Financial Plan**

Expenditures	\$2,881,486
Revenues	-

This technical change request aligns the 2025 and 2026 Proposed Budget with the adopted 2023-2028 MPD Financial Plan. It also includes two adjustments the start of planned operations and maintenance expenses related to two proposed capital program reductions.

#### **Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77**

Expenditures	\$37,736
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market

## Seattle Parks and Recreation

Adjustments, as outlined in the agreements between the City and Local 77 bargaining units, for personnel costs included in this department's budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

### Final Adjustments for Standard Cost Changes

Expenditures	\$(1,640,293)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### Budget Neutral Position Changes

Expenditures	-
Position Allocation	-

This technical change adjusts expense and revenue budgets within projects to correctly align the budgets and accounts with position reclassifications done outside of the previous budget process and/or APEX/SAM adjustments, and other technical position changes.

### Fund Balancing Adjustment

Revenues	\$2,841,656
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This is a technical item to record fund balancing entries for the Park and Recreation Fund, Park District Fund, and King County Parks Levy Fund, which are primarily managed by this department.

### Capital Indirect Cost Recovery Alignment

Expenditures	\$(900,000)
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This technical change request adjusts SPR's indirect cost recoveries related to staff who charge to capital programs to offset approximately \$900,000 in associated park fund expenses.

### Park District Revenue Alignment to Spend Plan and Interest Earnings

Revenues	\$9,352,958
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This change updates revenue projections for the Seattle Park District Fund to align with the Park District Cycle 2 Spending Plan, in addition to recognizing projected interest earnings.

# Seattle Parks and Recreation

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>SPR - BC-PR-10000 - 2008 Parks Levy</b>				
33860 - 2008 Parks Levy Fund	3,132,955	-	-	-
<b>Total for BSL: BC-PR-10000</b>	<b>3,132,955</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPR - BC-PR-20000 - Building For The Future</b>				
00100 - General Fund	30,886	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	696,862	-	-	-
10200 - Park And Recreation Fund	9,749,043	300,000	800,000	1,800,000
14500 - Payroll Expense Tax	-	970,000	-	-
19710 - Seattle Park District Fund	9,787,230	15,625,102	6,570,746	5,793,575
30010 - REET I Capital Fund	3,630,677	30,000	-	-
30020 - REET II Capital Fund	226,173	-	-	-
35040 - Waterfront LID #6751	14,003,000	9,100,000	-	-
35900 - Central Waterfront Improvement Fund	3,321,759	13,173,000	-	-
36000 - King County Parks Levy Fund	234,494	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	6,009,341	-	-	-
<b>Total for BSL: BC-PR-20000</b>	<b>47,689,467</b>	<b>39,198,102</b>	<b>7,370,746</b>	<b>7,593,575</b>
<b>SPR - BC-PR-30000 - Debt and Special Funding</b>				
10200 - Park And Recreation Fund	982,523	162,400	166,400	-
19710 - Seattle Park District Fund	-	-	-	6,734,871
30010 - REET I Capital Fund	2,740,008	3,009,413	3,053,034	3,047,834
30020 - REET II Capital Fund	2,202,568	1,656,650	1,815,325	330,000
35600 - 2012 Multipurpose LTGO Bond Fund	14,165	-	-	-
36000 - King County Parks Levy Fund	1,117,596	1,132,526	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	16,283	-	-	-
<b>Total for BSL: BC-PR-30000</b>	<b>7,073,142</b>	<b>5,960,989</b>	<b>5,034,759</b>	<b>10,112,705</b>
<b>SPR - BC-PR-40000 - Fix It First</b>				
00164 - Unrestricted Cumulative Reserve Fund	145,807	35,000	35,000	35,000
10200 - Park And Recreation Fund	6,350,379	972,000	913,000	913,000
14500 - Payroll Expense Tax	44,035	-	1,586,936	2,522,516
17861 - Seattle Preschool Levy Fund	128,764	-	-	-
19710 - Seattle Park District Fund	18,047,671	34,734,227	37,217,243	30,502,464

## Seattle Parks and Recreation

20110 - General Bond Interest and Redemption Fund	107,878	2,413,000	3,173,000	-
30010 - REET I Capital Fund	10,810,763	2,125,776	8,737,543	8,812,099
30020 - REET II Capital Fund	19,473,422	6,397,297	13,762,307	23,427,051
35600 - 2012 Multipurpose LTGO Bond Fund	87,266	-	-	-
36000 - King County Parks Levy Fund	963,029	1,000,000	1,000,000	1,000,000
36100 - 2014 Multipurpose LTGO Bond Fund	75,587	-	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	462,760	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	151,450,000
70200 - Beach Maintenance Fund	43,398	-	-	-
<b>Total for BSL: BC-PR-40000</b>	<b>56,740,757</b>	<b>47,677,300</b>	<b>66,425,029</b>	<b>218,662,130</b>
<b>SPR - BC-PR-50000 - Maintaining Parks and Facilities</b>				
14500 - Payroll Expense Tax	-	30,000	-	-
19710 - Seattle Park District Fund	475,142	584,343	1,829,717	1,845,706
<b>Total for BSL: BC-PR-50000</b>	<b>475,142</b>	<b>614,343</b>	<b>1,829,717</b>	<b>1,845,706</b>
<b>SPR - BC-PR-60000 - SR520 Mitigation</b>				
33130 - Park Mitigation & Remediation	9,133	-	-	-
<b>Total for BSL: BC-PR-60000</b>	<b>9,133</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs</b>				
00100 - General Fund	55,873,988	55,357,479	57,399,745	61,925,739
10200 - Park And Recreation Fund	3,388,773	4,973,987	4,691,133	4,215,529
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
15280 - Gift Catalog - Parks	3,164	-	-	-
19710 - Seattle Park District Fund	26,566,097	28,041,634	38,933,557	39,764,332
36000 - King County Parks Levy Fund	10,157	10,158	1,104,437	1,035,673
<b>Total for BSL: BO-PR-10000</b>	<b>85,842,179</b>	<b>88,383,258</b>	<b>102,128,873</b>	<b>106,941,273</b>
<b>SPR - BO-PR-20000 - Leadership and Administration</b>				
00100 - General Fund	36,398,926	40,568,833	44,406,192	46,941,679
10200 - Park And Recreation Fund	2,200,691	1,032,938	1,163,730	1,122,727
14500 - Payroll Expense Tax	300,000	80,000	1,100,000	600,000
15270 - Off-Leash Area Donation Fund	7,783	-	-	-
19710 - Seattle Park District Fund	4,676,957	6,715,314	5,627,557	5,918,295
<b>Total for BSL: BO-PR-20000</b>	<b>43,584,357</b>	<b>48,397,084</b>	<b>52,297,480</b>	<b>54,582,701</b>

## Seattle Parks and Recreation

### SPR - BO-PR-30000 - Departmentwide Programs

00100 - General Fund	3,968,603	4,663,594	5,455,627	5,555,618
10200 - Park And Recreation Fund	7,946,957	8,194,409	9,402,998	9,807,490
12400 - Arts and Culture Fund	-	-	224,000	224,000
14500 - Payroll Expense Tax	-	-	186,000	186,000
19710 - Seattle Park District Fund	6,120,439	7,204,434	6,720,830	7,037,717
36000 - King County Parks Levy Fund	-	-	30,000	30,000
<b>Total for BSL: BO-PR-30000</b>	<b>18,036,000</b>	<b>20,062,437</b>	<b>22,019,456</b>	<b>22,840,825</b>

### SPR - BO-PR-50000 - Recreation Facility Programs

00100 - General Fund	15,172,895	15,937,721	17,191,807	17,178,307
00155 - Sweetened Beverage Tax Fund	302,531	308,966	346,012	359,862
10200 - Park And Recreation Fund	9,082,407	10,504,136	13,903,141	15,219,441
12400 - Arts and Culture Fund	-	-	660,490	676,316
19710 - Seattle Park District Fund	17,691,682	19,926,102	21,877,104	22,187,322
36000 - King County Parks Levy Fund	738,792	737,156	773,916	784,784
<b>Total for BSL: BO-PR-50000</b>	<b>42,988,307</b>	<b>47,414,081</b>	<b>54,752,470</b>	<b>56,406,031</b>

### SPR - BO-PR-60000 - Golf Programs

00100 - General Fund	-	30,057	-	-
10200 - Park And Recreation Fund	14,132,697	13,993,520	18,348,069	18,485,032
<b>Total for BSL: BO-PR-60000</b>	<b>14,132,697</b>	<b>14,023,577</b>	<b>18,348,069</b>	<b>18,485,032</b>

### SPR - BO-PR-80000 - Zoo and Aquarium Programs

00100 - General Fund	3,265,813	2,923,377	3,723,377	3,723,377
10200 - Park And Recreation Fund	180,201	1,000,078	203,651	203,651
19710 - Seattle Park District Fund	5,093,513	5,061,563	5,264,026	5,474,587
<b>Total for BSL: BO-PR-80000</b>	<b>8,539,527</b>	<b>8,985,018</b>	<b>9,191,054</b>	<b>9,401,615</b>

<b>Department Total</b>	<b>328,243,663</b>	<b>320,716,190</b>	<b>339,397,652</b>	<b>506,871,594</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>1,117.98</b>	<b>1,131.89</b>	<b>1,139.70</b>	<b>1,132.35</b>
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\* 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 Parks and Recreation

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	114,711,111	119,481,060	128,176,749	135,324,721
00155 - Sweetened Beverage Tax Fund	302,531	308,966	346,012	359,862
00164 - Unrestricted Cumulative Reserve Fund	842,670	35,000	35,000	35,000
10200 - Park And Recreation Fund	54,013,671	41,133,468	49,592,123	51,766,870
12400 - Arts and Culture Fund	-	-	884,490	900,316

## Seattle Parks and Recreation

14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	344,035	1,080,000	2,872,936	3,308,516
15270 - Off-Leash Area Donation Fund	7,783	-	-	-
15280 - Gift Catalog - Parks	3,164	-	-	-
17861 - Seattle Preschool Levy Fund	128,764	-	-	-
19710 - Seattle Park District Fund	88,458,731	117,892,719	124,040,781	125,258,869
20110 - General Bond Interest and Redemption Fund	107,878	2,413,000	3,173,000	-
30010 - REET I Capital Fund	17,181,448	5,165,189	11,790,577	11,859,933
30020 - REET II Capital Fund	21,902,163	8,053,947	15,577,632	23,757,051
33130 - Park Mitigation & Remediation	9,133	-	-	-
33860 - 2008 Parks Levy Fund	3,132,955	-	-	-
35040 - Waterfront LID #6751	14,003,000	9,100,000	-	-
35600 - 2012 Multipurpose LTGO Bond Fund	101,430	-	-	-
35900 - Central Waterfront Improvement Fund	3,321,759	13,173,000	-	-
36000 - King County Parks Levy Fund	3,064,068	2,879,840	2,908,353	2,850,457
36100 - 2014 Multipurpose LTGO Bond Fund	75,587	-	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	479,042	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	6,009,341	-	-	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	151,450,000
70200 - Beach Maintenance Fund	43,398	-	-	-
<b>Budget Totals for SPR</b>	<b>328,243,663</b>	<b>320,716,190</b>	<b>339,397,652</b>	<b>506,871,594</b>



# Seattle Parks and Recreation

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
360290	Parking Fees	(1)	-	-	-
360310	Lt Space/Facilities Leases	-	-	-	-
360540	Cashiers Overages & Shortages	(18)	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>(18)</b>	<b>-</b>	<b>-</b>	<b>-</b>
330020	Intergov-Revenues	75,378	-	-	-
331110	Direct Fed Grants	321,933	808,000	808,000	808,000
333110	Ind Fed Grants	850,008	181,812	181,812	181,812
334010	State Grants	3,340,555	94,300	95,110	95,110
337010	Grants & Contr From Local Govt	200,000	-	-	-
337080	Other Private Contrib & Dons	2,624,500	11,000	511,000	1,511,000
341040	Sales Of Maps & Publications	6,751	-	-	-
341090	Sales Of Merchandise	151,180	27,284	27,284	27,284
341150	Private Reimbursements	10,500	-	-	-
341900	General Government-Other Rev	2,636,830	2,318,442	2,318,442	2,318,442
343270	Resource Recovery Rev	87,414	3,621,831	3,792,081	3,450,831
343310	Recoveries	53,390	34,513	34,513	34,513
347010	Recreation Activities Fees	18,810,896	14,631,879	19,055,401	18,885,743
347020	Recreation Shared Revs Arc	1,104,841	1,013,392	1,013,392	1,013,392
347040	Recreation Admission Fees	3,286,392	3,123,880	3,795,880	3,316,464
347050	Exhibit Admission Charges	19,857	695,121	695,121	695,121
347060	Athletic Facility Fees	3,350,799	3,438,043	3,860,647	4,802,043
347070	Recreation Education Fees	2,316,141	4,288,212	5,238,212	5,246,407
347090	Parks and Recreation Recovery	5,472,886	91,400	(74,850)	100,000
347170	Public Benefit Rev	(1,523,488)	-	-	-
347180	Tenant Improv Lease Rev Disc	(790,088)	-	-	-
350190	Nsf Check Fees	760	-	-	-
360220	Interest Earned On Deliquent A	14,162	-	-	-
360260	Lease revenue GASB87	2,072,885	-	-	-
360290	Parking Fees	55,571	79,192	79,192	79,192
360300	St Space Facilities Rentals	4,926,553	5,080,949	5,675,918	5,932,595
360310	Lt Space/Facilities Leases	1,617,799	1,005,885	1,005,885	1,005,885
360330	Housing Rentals & Leases	6,000	-	-	-
360340	Concession Proceeds	362,067	80,000	80,000	80,000

## Seattle Parks and Recreation

360350	Other Rents & Use Charges	2,091,317	855,616	1,531,396	1,415,349
360380	Sale Of Junk Or Salvage	3,544	-	-	-
360420	Other Judgments & Settlements	704,938	-	-	-
360540	Cashiers Overages & Shortages	(1,207)	-	-	-
360690	Building/Oth Space Rent	-	72,000	72,000	72,000
360900	Miscellaneous Revs-Other Rev	58,744	890,687	890,687	890,687
379020	Capital Contributions	-	(136,000)	(195,000)	(195,000)
<b>Total Revenues for: 10200 - Park And Recreation Fund</b>		<b>54,319,809</b>	<b>42,307,437</b>	<b>50,492,123</b>	<b>51,766,870</b>

400000	Use of/Contribution to Fund Balance	-	(1,173,969)	(900,000)	-
<b>Total Resources for:10200 - Park And Recreation Fund</b>		<b>54,319,809</b>	<b>41,133,468</b>	<b>49,592,123</b>	<b>51,766,870</b>

337080	Other Private Contrib & Dons	4,029	-	-	-
<b>Total Revenues for: 15270 - Off-Leash Area Donation Fund</b>		<b>4,029</b>	<b>-</b>	<b>-</b>	<b>-</b>

311010	Real & Personal Property Taxes	116,478,521	-	-	-
317040	Leasehold Excise Tax Rev	827,503	-	-	-
347040	Recreation Admission Fees	(1,036)	-	-	-
360020	Inv Earn-Residual Cash	1,827,140	-	140,821	73,046
360290	Parking Fees	(4)	-	-	-
360540	Cashiers Overages & Shortages	(13)	-	-	-
360900	Miscellaneous Revs-Other Rev	-	6,682,303	6,682,303	6,682,303
397010	Operating Transfers In	-	111,464,175	120,676,312	124,523,113
<b>Total Revenues for: 19710 - Seattle Park District Fund</b>		<b>119,132,111</b>	<b>118,146,478</b>	<b>127,499,436</b>	<b>131,278,462</b>

400000	Use of/Contribution to Fund Balance	-	(279,997)	2,259,178	(73,046)
<b>Total Resources for:19710 - Seattle Park District Fund</b>		<b>119,132,111</b>	<b>117,866,481</b>	<b>129,758,614</b>	<b>131,205,416</b>

334010	State Grants	-	721,000	721,000	721,000
341900	General Government-Other Rev	700,000	-	-	-
<b>Total Revenues for: 33130 - Park Mitigation &amp; Remediation</b>		<b>700,000</b>	<b>721,000</b>	<b>721,000</b>	<b>721,000</b>

400000	Use of/Contribution to Fund Balance	-	(721,000)	(721,000)	(721,000)
<b>Total Resources for:33130 - Park Mitigation &amp; Remediation</b>		<b>700,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

337050	Proceeds-Countywide Tax Levy	2,948,024	-	-	-
397010	Operating Transfers In	-	2,949,468	2,949,468	2,949,467

## Seattle Parks and Recreation

<b>Total Revenues for: 36000 - King County Parks Levy Fund</b>		<b>2,948,024</b>	<b>2,949,468</b>	<b>2,949,468</b>	<b>2,949,467</b>
400000	Use of/Contribution to Fund Balance	-	(69,627)	(41,115)	(99,010)
<b>Total Resources for:36000 - King County Parks Levy Fund</b>		<b>2,948,024</b>	<b>2,879,841</b>	<b>2,908,352</b>	<b>2,850,457</b>
360900	Miscellaneous Revs-Other Rev	19,496,292	-	-	-
<b>Total Revenues for: 37100 - 2023 Multipurpose LTGO Bond Fund</b>		<b>19,496,292</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total SPR Resources</b>		<b>196,600,247</b>	<b>161,879,790</b>	<b>182,259,089</b>	<b>185,822,742</b>

# Seattle Parks and Recreation

## Appropriations by Budget Summary Level and Program

### **SPR - BC-PR-10000 - 2008 Parks Levy**

The purpose of the 2008 Parks Levy Budget Summary Level is to provide the projects identified in the 2008 Parks and Green Spaces Levy including: neighborhood park and green space park acquisitions; development or restoration of major neighborhood parks, cultural facilities, playgrounds, and playfields; restoration of urban forests; and Opportunity Fund projects proposed by neighborhood and community groups.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
08 Levy Neighborhood Park Acq	93,510	-	-	-
08 Levy Opportunity Fund	220,366	-	-	-
08 Levy Parks and Playgrounds	2,818,967	-	-	-
08 Levy P-Patch Development	112	-	-	-
<b>Total</b>	<b>3,132,955</b>	<b>-</b>	<b>-</b>	<b>-</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*

The following information summarizes the programs in 2008 Parks Levy Budget Summary Level:

#### **08 Levy Neighborhood Park Acq**

The purpose of the 2008 Parks Levy- Neighborhood Park Acquisition Budget Program Level is to provide for neighborhood park acquisitions identified in the 2008 Parks Levy.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
08 Levy Neighborhood Park Acq	93,510	-	-	-

#### **08 Levy Opportunity Fund**

The purpose of the 2008 Parks Levy - Opportunity Fund Development Budget Program Level is to provide funding for development projects identified by neighborhood and community groups.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
08 Levy Opportunity Fund	220,366	-	-	-

#### **08 Levy Parks and Playgrounds**

The purpose of the 2008 Parks Levy - Neighborhood Parks and Playgrounds Budget Program Level is to improve and address safety issues at playgrounds throughout the city identified in the 2008 Parks Levy.

<b>Expenditures/FTE</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
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## Seattle Parks and Recreation

	Actuals	Adopted	Proposed	Proposed
08 Levy Parks and Playgrounds	2,818,967	-	-	-

### 08 Levy P-Patch Development

The purpose of the 2008 Parks Levy - P-Patch Development Budget Program Level is to acquire and develop new community gardens or P-Patches and develop community gardens or P-Patches on existing City-owned properties.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
08 Levy P-Patch Development	112	-	-	-

### **SPR - BC-PR-20000 - Building For The Future**

The purpose of the Building for the Future Budget Summary Level is to develop new parks and facilities, to acquire new park land, and to improve existing parks and facilities.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Building For The Future - CIP	47,689,467	39,198,102	7,370,746	7,593,575
<b>Total</b>	<b>47,689,467</b>	<b>39,198,102</b>	<b>7,370,746</b>	<b>7,593,575</b>
Full-time Equivalents Total*	3.52	3.52	3.52	3.52

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### **SPR - BC-PR-30000 - Debt and Special Funding**

The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Department of Parks and Recreation's capital expenditure requirements and to accomplish unique projects with special funding sources.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Debt and Special Funding	7,073,142	5,960,989	5,034,759	10,112,705
<b>Total</b>	<b>7,073,142</b>	<b>5,960,989</b>	<b>5,034,759</b>	<b>10,112,705</b>

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### **SPR - BC-PR-40000 - Fix It First**

The purpose of the Fix It First Budget Summary Level is to provide for major maintenance, rehabilitation, and preservation of parks, forests, facilities, and related infrastructure.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
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## Seattle Parks and Recreation

Fix It First - CIP	56,740,757	47,677,300	66,425,029	218,662,130
<b>Total</b>	<b>56,740,757</b>	<b>47,677,300</b>	<b>66,425,029</b>	<b>218,662,130</b>
Full-time Equivalents Total*	40.38	50.54	50.54	50.47

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### **SPR - BC-PR-50000 - Maintaining Parks and Facilities**

The purpose of the Maintaining Parks and Facilities Budget Summary Level is to improve existing P-Patches and dog off-leash areas as set forth in the first six-year planning cycle of the Seattle Park District.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Maintaining Parks & Facilities	475,142	614,343	1,829,717	1,845,706
<b>Total</b>	<b>475,142</b>	<b>614,343</b>	<b>1,829,717</b>	<b>1,845,706</b>

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### **SPR - BC-PR-60000 - SR520 Mitigation**

The purpose of the SR520 Mitigation BSL is to account for projects resulting from SR520 construction impacts.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
SR520 Mitigation	9,133	-	-	-
<b>Total</b>	<b>9,133</b>	<b>-</b>	<b>-</b>	<b>-</b>

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### **SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs**

The purpose of the Parks and Facilities Maintenance and Repairs Budget Summary Level is to repair and maintain parks, park buildings, and park infrastructure.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
CIP Cost Recovery Offset	(872,027)	(1,039,841)	(1,579,784)	(1,579,784)
M&R Grounds Crews	53,615,358	52,152,005	59,703,420	62,986,520
M&R Shops Crews	23,788,658	27,162,778	32,984,823	34,003,917
M&R Specialty Crews	9,310,190	10,108,316	11,020,414	11,530,620
<b>Total</b>	<b>85,842,179</b>	<b>88,383,258</b>	<b>102,128,873</b>	<b>106,941,273</b>
Full-time Equivalents Total*	552.75	553.95	565.26	565.26

# Seattle Parks and Recreation

*\*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 Parks and Facilities Maintenance and Repairs Budget Summary Level:*

## CIP Cost Recovery Offset

The purpose of the CIP Cost Recovery Offset Budget Program Level is to recover costs associated with indirect programs within the Parks and Facilities Maintenance and Repairs BSL from the direct cost capital programs. This program does not fully recover Parks and Facilities Maintenance and Repairs BSL costs.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
CIP Cost Recovery Offset	(872,027)	(1,039,841)	(1,579,784)	(1,579,784)

## M&R Grounds Crews

The purpose of the M&R Grounds Crews Budget Program Level is to provide custodial, landscape, and forest maintenance and restoration services.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
M&R Grounds Crews	53,615,358	52,152,005	59,703,420	62,986,520
Full Time Equivalents Total	309.53	307.56	307.87	307.87

## M&R Shops Crews

The purpose of the M&R Shops Crews Budget Program Level is to repair and maintain park buildings and infrastructure so that park users can have safe, structurally sound, and attractive parks and recreational facilities.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
M&R Shops Crews	23,788,658	27,162,778	32,984,823	34,003,917
Full Time Equivalents Total	170.50	172.00	183.00	183.00

## M&R Specialty Crews

The purpose of the M&R Specialty Crews Budget Program Level is to provide centralized management of natural areas and developed parks including forest restoration, urban forestry, wildlife management, trails, and grass and turf management.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
M&R Specialty Crews	9,310,190	10,108,316	11,020,414	11,530,620
Full Time Equivalents Total	72.72	74.39	74.39	74.39

## Seattle Parks and Recreation

### **SPR - BO-PR-20000 - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the department.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	17,637,194	19,512,590	20,559,348	22,094,630
COVID Planning 2021	-	1,528,800	-	-
Departmental Indirect Costs	15,151,724	15,336,456	16,674,991	17,377,674
Divisional Indirect Costs	12,335,571	14,158,161	17,039,271	17,173,765
Indirect Cost Recovery Offset	(5,453,759)	(6,277,436)	(7,368,568)	(7,659,160)
Pooled Benefits	3,913,626	4,138,514	5,392,439	5,595,793
<b>Total</b>	<b>43,584,357</b>	<b>48,397,084</b>	<b>52,297,480</b>	<b>54,582,701</b>
Full-time Equivalents Total*	147.82	151.62	149.12	149.12

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

#### **Citywide Indirect Costs**

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services, Seattle Information Technology Department, and the Department of Human Resources.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	17,637,194	19,512,590	20,559,348	22,094,630

#### **COVID Planning 2021**

The purpose of the COVID Planning 2021 Budget Program Level is to temporarily hold the consolidated Park Fund (10200) expenditure and revenue savings from extended COVID-19 impacts in 2021. The corresponding appropriation and revenue savings are moved out of operating divisions into this Budget Program, representing a one year plan to address financial impacts from the pandemic on the Park Fund (10200).

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
COVID Planning 2021	-	1,528,800	-	-



# Seattle Parks and Recreation

## Departmental Indirect Costs

The purpose of the Departmental Indirect Costs Budget Program Level is to provide executive, financial, communications, human resources and business support and strategic planning an analysis to the departments.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Departmental Indirect Costs	15,151,724	15,336,456	16,674,991	17,377,674
Full Time Equivalents Total	93.25	94.25	91.50	91.50

## Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Budget Program Level is to provide managerial and administrative support for operating divisions. The Budget Program also provides planning and development support to develop new park facilities, and make improvements to existing park facilities to benefit the public.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Divisional Indirect Costs	12,335,571	14,158,161	17,039,271	17,173,765
Full Time Equivalents Total	54.57	57.37	57.62	57.62

## Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery program is to recover costs associated with indirect programs within Leadership and Administrative BSL from the department's direct cost programs. This program does not fully recover Leadership and Administration BSL costs.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Indirect Cost Recovery Offset	(5,453,759)	(6,277,436)	(7,368,568)	(7,659,160)

## Pooled Benefits

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Pooled Benefits	3,913,626	4,138,514	5,392,439	5,595,793

## **SPR - BO-PR-30000 - Departmentwide Programs**

The purpose of the Department-Wide Services Budget Summary Level is to provide management and operations of services that span across multiple lines of business within Seattle Parks and Recreation such as partner relationship management, emergency operations, security services, , athletic and event scheduling, and the Seattle Conservation Corps.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
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## Seattle Parks and Recreation

Departmentwide Other	5,511,114	6,242,978	6,410,675	6,586,877
Partnerships - Departmentwide	8,516,704	8,261,209	9,374,087	9,690,916
Seattle Conservation Corps	4,008,182	5,558,251	6,234,694	6,563,032
<b>Total</b>	<b>18,036,000</b>	<b>20,062,437</b>	<b>22,019,456</b>	<b>22,840,825</b>
Full-time Equivalents Total*	92.09	89.59	88.59	87.66

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The following information summarizes the programs in Departmentwide Programs Budget Summary Level:

### Departmentwide Other

The purpose of the Departmentwide-Other Budget Program Level is to provide emergency management and safety services at park facilities.

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Departmentwide Other	5,511,114	6,242,978	6,410,675	6,586,877
Full Time Equivalents Total	41.36	39.86	38.86	37.93

### Partnerships - Departmentwide

The purpose of the Partnerships-Departmentwide Budget Program Level is to provide centralized management for regional parks and major partners.

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Partnerships - Departmentwide	8,516,704	8,261,209	9,374,087	9,690,916
Full Time Equivalents Total	32.17	30.17	30.17	30.17

### Seattle Conservation Corps

The purpose of the Seattle Conservation Corps Budget Program Level is to provide training, counseling, and employment to formerly homeless and unemployed people with the goal that they acquire skills and experience leading to long-term employment and stability.

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Seattle Conservation Corps	4,008,182	5,558,251	6,234,694	6,563,032
Full Time Equivalents Total	18.56	19.56	19.56	19.56

### **SPR - BO-PR-50000 - Recreation Facility Programs**

The purpose of the Recreation Facility Programs Budget Summary Level is to provide active and passive recreation services to Seattle residents through the direct management, maintenance, and operation of programs and facilities and by leveraging partnerships.

## Seattle Parks and Recreation

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Aquatic & Swimming Programs	9,725,476	10,416,954	12,578,215	13,293,077
Partnerships - Recreation	1,366,615	1,323,714	1,620,057	1,714,152
Rec Programs & Facility Ops	31,896,217	35,673,413	40,554,198	41,398,803
<b>Total</b>	<b>42,988,307</b>	<b>47,414,081</b>	<b>54,752,470</b>	<b>56,406,031</b>
Full-time Equivalents Total*	257.42	259.67	259.67	253.32

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The following information summarizes the programs in Recreation Facility Programs Budget Summary Level:

### Aquatic & Swimming Programs

The purpose of the Aquatic & Swimming Programs Budget Program Level is to provide a variety of structured and unstructured water-related programs and classes so participants can enjoy and develop skills in a range of aquatic activities.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Aquatic & Swimming Programs	9,725,476	10,416,954	12,578,215	13,293,077
Full Time Equivalents Total	49.05	49.30	50.30	50.30

### Partnerships - Recreation

The purpose of the Partnerships-Recreation Budget Program Level is to manage the Amy Yee Tennis Center, the largest public tennis center facility in the Puget Sound area.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Partnerships - Recreation	1,366,615	1,323,714	1,620,057	1,714,152
Full Time Equivalents Total	8.70	8.70	8.70	8.70

### Rec Programs & Facility Ops

The purpose of the Rec Programs & Facility Ops Budget Program Level is to manage and staff the City's neighborhood community centers and citywide recreation facilities and programs, which allow users to enjoy a variety of social, athletic, cultural, and recreational activities.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Rec Programs & Facility Ops	31,896,217	35,673,413	40,554,198	41,398,803
Full Time Equivalents Total	199.67	201.67	200.67	194.32

### SPR - BO-PR-60000 - Golf Programs

## Seattle Parks and Recreation

The purpose of the Golf Budget Summary Level is to manage the City's four golf courses at Jackson, Jefferson, West Seattle, and Interbay to provide public golf courses and related programs.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Golf Course Programs	14,132,697	14,023,577	18,348,069	18,485,032
<b>Total</b>	<b>14,132,697</b>	<b>14,023,577</b>	<b>18,348,069</b>	<b>18,485,032</b>
Full-time Equivalents Total*	24.00	23.00	23.00	23.00

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### **SPR - BO-PR-80000 - Zoo and Aquarium Programs**

The purpose of the Zoo and Aquarium Budget Summary Level is to support contracted non-profit partners ability to provide services to the community through operations of the Woodland Park Zoo and the Seattle Aquarium.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Zoo and Aquarium Programs	8,539,527	8,985,018	9,191,054	9,401,615
<b>Total</b>	<b>8,539,527</b>	<b>8,985,018</b>	<b>9,191,054</b>	<b>9,401,615</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 Center

Marshall Foster, Director

(206) 684-7200

<http://www.seattlecenter.com/>

## Department Overview

Seattle Center is home to cultural and educational organizations, sports teams, festivals, community programs (including cultural and community celebrations), and entertainment facilities. Millions of people visit the 74-acre Seattle Center campus annually. Consistently rated as one of the City's top attractions, Seattle Center is a premier urban park whose purpose is to create exceptional events, experiences, and environments that delight and inspire the human spirit and build a stronger community.

Since its creation in 1963, Seattle Center has nurtured artistry and creativity by providing a home for and technical assistance to a wide variety of arts and cultural organizations. These organizations play a critical role in the arts and cultural landscape of the region. Originally created for the World's Fair, the Coliseum, later called KeyArena, was operated by Seattle Center as a public assembly venue for sports and concert events. The new building, now Climate Pledge Arena, is hosting the NHL's newest franchise, the Kraken, as well as the WNBA's Seattle Storm, along with a variety of concerts, family shows, and other events.

Seattle Center is financed by a combination of tax dollars from the City's General Fund and revenue earned from commercial operations. Major sources of commercial revenues include facility rentals, parking fees, long-term leases to for-profit and non-profit organizations, sponsorships, concession sales, and monorail fares.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	15,624,358	16,335,298	16,605,050	17,567,633
Other Funding - Operating	28,544,502	34,116,894	38,821,043	40,407,767
<b>Total Operations</b>	<b>44,168,860</b>	<b>50,452,192</b>	<b>55,426,093</b>	<b>57,975,400</b>
<b>Capital Support</b>				
General Fund Support	96,785	-	-	-
Other Funding - Capital	9,199,616	5,073,361	16,756,541	10,025,510
<b>Total Capital</b>	<b>9,296,401</b>	<b>5,073,361</b>	<b>16,756,541</b>	<b>10,025,510</b>
<b>Total Appropriations</b>	<b>53,465,261</b>	<b>55,525,553</b>	<b>72,182,634</b>	<b>68,000,909</b>
 Full-Time Equivalents Total*	 231.43	 248.93	 255.93	 255.93

*\* 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 Center

## Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for Seattle Center. The department will continue to serve as the state's largest visitor destination for artistic, cultural and sporting events. Visitors can frequent large scale events, such as Bumbershoot and the Northwest Folklife Festival, and also attend community festivals and celebrations such as Festàl. The campus hosts the city's legacy artistic and cultural institutions, Seattle Opera at McCaw Hall and Seattle Rep at the Bagley Wright Theater, alongside newer attractions, such as the Chihuly Museum of Glass. Climate Pledge Arena features the Kraken and world headlining performance artists.

While these events and activities draw significant revenue for the city, Seattle Center will continue maintaining campus grounds and their unique features for the casual visitor. Seattle Center will also continue to serve its critical role in providing emergency shelter during adverse weather events and implementing the annual Seattle/King County Clinic public health event, which saw nearly 3,000 patients receive free medical and dental care for its tenth iteration in 2024.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made by shifting costs to the department's revenue-backed operating fund, reclassifying or underfilling vacant positions to achieve administrative efficiencies, eliminating the Bumbershoot workforce development program, decreasing General Fund support for the Waterfront, and raising parking, event space and facility rental fees to bring them more in line with market rates.

Seattle Center is also benefitting from an expansion of the City's use of Admissions Tax revenue from the Office of Arts and Culture. In 2019, Seattle Center started receiving Admissions Tax revenue support to help fund the Festàl series of community festivals. The proposed budget includes legislation to broaden the uses of Admissions Tax from the Arts and Culture Fund, and accordingly Seattle Center will shift approximately \$1 million from the General Fund to be funded with Admissions Tax revenue, specifically for the Northwest Folklife Festival, cultural administration staffing, and to fully support Festàl. Admissions Tax revenue will also fund the annual Winterfest celebration, which allows Seattle Center to redirect earned revenues to other revenue-generating purposes.

Seattle Center anticipates earned revenue to rise substantially during the next biennium by nearly \$3 million (11.7%). Parking and monorail receipts, leases for the major cultural institutions, concession and food receipts from the Armory, reimbursable labor for community and commercial events, and other sources will bring Seattle Center closer to achieving pre-pandemic revenue levels. These increases are attributable to rising visitor volumes as well as proposed increases to parking and facility fees. Parking in particular among all revenue streams is expected to grow the most over the biennium (20.8%), and the proposed budget includes parking staffing enhancements to meet this need.

## Seattle Center

### Incremental Budget Changes

#### Seattle Center

	Dollars	FTE
<b>2025 Beginning Budget</b>	<b>67,409,453</b>	<b>248.93</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	4,907,354	-
Citywide Adjustments for Standard Cost Changes	395,121	-
<b>Proposed Operating</b>		
Add Event Booking Representative	120,980	1.00
Winterfest Support	240,116	-
Alternative Funding for Folklife Festival	-	-
Alternative Funding for Festál	-	-
Alternative Funding for Cultural Administration	-	-
FIFA Coordinator	265,049	-
Update Seattle Center Parking Staffing	123,708	1.00
Shift Funding for Campus Positions	-	-
Guest Services Staffing Changes	15,419	(1.00)
Reclassify Strategic Advisor Position	(45,714)	-
Reclassify Executive Assistant to Administrative Staff Assistant	(30,419)	-
Remove Support for Bumberworks	(150,000)	-
Remove General Fund from Waterfront	(100,000)	-
Increase Budget for Strategic Advisors	98,016	-
Momentum Software Licensing	50,000	-
<b>Proposed Capital</b>		
Monorail Improvements at Westlake Station	350,000	-
Municipal Energy Electrification Program - Armory and McCaw Hall	195,000	-
McCaw Hall Capital Reserve Fund	(19,990)	-
Update Memorial Stadium Revenue & Expense to LTGO Bond Funds	(648,900)	-
<b>Proposed Technical</b>		
Update Campus Fund Earned Revenue	-	-
Update Waterfront Operating Budget	590,649	-
Applied Benefits for Waterfront Staff	(1,987,896)	-
Allocate Central Costs to McCaw Hall and Waterfront	(466,974)	-
Reclassify Security Officer to Security Programs Specialist at Waterfront Park	-	-
Climate Pledge Revenue Share Increase	700,000	-
Add Operating Expenses for 5th & Mercer Building	381,084	-
Colorcraft Building Lease Increase	97,257	-

## Seattle Center

	Dollars	FTE
Building Emissions Performance Standard (BEPS) Assessment	50,000	-
Campus Signage Maintenance	(96,549)	-
Update McCaw Fund Earned Revenue	-	-
Update McCaw Fund Expenditures	(2,458,660)	-
Update Interfund Loan Payment	965,116	-
Federal Transit Authority Formula Fund Grants for 2025/2026	(76,459)	-
Reconciliation of Pooled Benefits	1,446,554	-
Ongoing Changes from Current Year Legislation	-	6.00
Final Adjustments for Standard Cost Changes	(136,683)	-
Fund Balancing	-	-
<b>Total Incremental Changes</b>	<b>\$4,773,182</b>	<b>7.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$72,182,634</b>	<b>255.93</b>

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$4,907,354

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$395,121

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Operating

#### **Add Event Booking Representative**

Expenditures \$120,980  
Position Allocation 1.00

This item adds an Event Booking Representative to provide support in sales, marketing, contract management, and other event-related activities. This position replaces a long-term intermittent employee who held these responsibilities for several decades. This item is funded via revenues generated from facility and parking fees, concession proceeds, and other sources.



# Seattle Center

## Winterfest Support

Expenditures \$240,116

The 2025-2026 Proposed Budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending. The proposed budget includes legislation to broaden the uses of Admissions Tax from the Arts and Culture Fund. The Office of Arts and Culture, Seattle Center and Seattle Parks and Recreation budgets use Admissions Tax to support arts and culture spending.

Winterfest is Seattle Center's annual five-week festival encompassing live shows at the Seattle Armory, the Fountain of Light, and other attractions. The budget for Winterfest was substantially decreased in 2019 for General Fund savings. Seattle Center has been funding the event since 2021 using higher than projected revenues. This item reinstates budget for the event with Admissions Tax revenue.

## Alternative Funding for Folklife Festival

Expenditures -

This budget-neutral item shifts \$381,711 in funding for the Northwest Folklife Festival, Seattle Center's free, four-day, multicultural, intergenerational Festival held on Seattle Center grounds, from the General Fund to be funded with Admissions Tax revenue. This change will not affect programming.

## Alternative Funding for Festál

Expenditures -

Festál, Seattle Center's series of 24 cultural festivals produced in partnership with numerous community organizations, has received support from Admissions Tax revenue from the Office of Arts and Culture since 2019. This item increases the level of support from the Admissions Tax. The revenue side of the budget reflects this change.

## Alternative Funding for Cultural Administration

Expenditures -

This budget neutral item shifts funding for Seattle Center Cultural Administration staff, including a Manager and a Cultural Programs Specialist from General Fund to the Admissions Tax. These staff coordinate, procure and manage Festál events.

## FIFA Coordinator

Expenditures \$265,049

The proposed budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding for a coordinator position to provide leadership and support in preparation for the City's participation in the 2026 FIFA World Cup games, which will have a significant impact on economic activity.

## Update Seattle Center Parking Staffing

Expenditures \$123,708

Position Allocation 1.00

Parking needs and revenue have been increasing in the post-COVID era. This item provides support for parking staff by restoring two supervisor positions eliminated in the 2010 Adopted Budget via reclassifying two Parking Attendants; adding one Parking Attendant; increasing budget for training and succession planning; and augmenting wages for a Transportation Manager to ensure internal equity with identical classifications.

# Seattle Center

## Shift Funding for Campus Positions

Expenditures	-
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This item shift funding for six positions (Dining Room Attendants, Janitors, Laborers and Security Officers) from General Fund to Seattle Center Fund subject to operational needs and available earned revenue. This results in \$491,449 in General Fund savings without decreasing services for Seattle Center's main campus.

## Guest Services Staffing Changes

Expenditures	\$15,419
Position Allocation	(1.00)

This item decreases two part-time positions and reclassifies one part-time position to a full time Manager in Guest Services, and shifts \$145,191 in funding from General Fund to Seattle Center Fund. This reduction and reclassification reflect the diminished need for regular admissions-related work since the closure of Key Arena.

## Reclassify Strategic Advisor Position

Expenditures	\$(45,714)
Position Allocation	-

This item reclassifies a Strategic Advisor 3 position to a Strategic Advisor 2 position with job duties in development and grant writing. This achieves General Fund savings of \$107,547 due to the reduced cost of the position and shifting funding for the position to Seattle Center Fund.

## Reclassify Executive Assistant to Administrative Staff Assistant

Expenditures	\$(30,419)
Position Allocation	-

This item achieves General Fund savings by reclassifying an Executive Assistant to an Administrative Staff Assistant. This position supports the Programs and Events Division. The change enhances staffing consistency across the department.

## Remove Support for Bumberworks

Expenditures	\$(150,000)
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This item removes Payroll Expense Tax support for Seattle Center's Bumbershoot Festival workforce development program (Bumberworks). First funded in last year's Adopted Budget, this program involves about 20 youth or young adults in hands-on training in music festival production and other skills.

## Remove General Fund from Waterfront

Expenditures	\$(100,000)
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This item removes General Fund support for maintenance at Pier 62. Seattle Center is responsible for operations, maintenance and public safety for the Waterfront, and receives Metropolitan Park District funding from Seattle Parks and Recreation for this purpose.

# Seattle Center

## Increase Budget for Strategic Advisors

Expenditures \$98,016

This item increases budget to support a change in responsibilities for two Strategic Advisor positions in the Capital Projects and Planning workgroup. These positions have accrued enhanced responsibilities due to staff retirements and other personnel changes. This item is funded via revenues generated from facility and parking fees, concession proceeds, and other sources.

## Momentum Software Licensing

Expenditures \$50,000

Seattle Center utilizes Momentum software for event scheduling and billing. This item increases budget to accommodate a planned rise in the licensing fee. This item is funded by revenues generated from facility and parking fees, concession proceeds, and other sources.

## Proposed Capital

### Monorail Improvements at Westlake Station

Expenditures \$350,000

The proposed budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses one-time payroll tax funding for schematic design for a Westlake Station upgrade and ADA accessibility improvements. The purpose is to evaluate options to reconfigure the Westlake Station side of the Monorail path, including redesign of the area where train right-of-way paths constrict, to allow for the trains to run independently at all times.

### Municipal Energy Electrification Program - Armory and McCaw Hall

Expenditures \$195,000

The proposed budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item uses payroll tax funding to fund projects associated with the Municipal Energy Electrification Program (MEEP). This funding will support the LED Lighting Program at the Seattle Armory and McCaw Hall. For more information, see Proposed 2025-2030 Capital Improvement Program.

### McCaw Hall Capital Reserve Fund

Expenditures \$(19,990)

Revenues \$(20,000)

This item updates expenditures and revenues for the McCaw Hall capital reserve fund and revises the outyear budget allocations. The negative balances reflect a correction to the baseline budget.

### Update Memorial Stadium Revenue & Expense to LTGO Bond Funds

Expenditures \$(648,900)

This item shifts revenue and expenditure appropriation for the redevelopment of Memorial Stadium at Seattle Center from the 2025 Limited Tax General Obligation (LTGO) Taxable Bond Fund and other funding to \$9 million of 2026 and \$29 million 2027 LTGO Bond proceeds. An interfund loan of \$9.3 million backed by Real Estate Excise Tax proceeds will be issued to Seattle Center in 2025 to meet initial costs of the project. The loan will subsequently be paid back using the LTGO Bond proceeds. This item also includes a technical correction to debt service to match the updated issuances in 2026 and 2027.

## Seattle Center

The City's investment will be part of a public-private partnership, including \$66.5 million from the Seattle Public Schools district (SPS) approved by Seattle voters in the BTA V levy last February, philanthropic contributions, and, potentially, investments by private entities.

### Proposed Technical

#### **Update Campus Fund Earned Revenue**

Revenues	\$3,062,808
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This change request updates Seattle Center's revenue budget from various sources. Approximately 60% to 80% of campus expenditures are funded by earned revenue from leases, parking, event reimbursements, and other miscellaneous sources. Seattle Center is also increasing minimum rates for contract parking and facility fees to align with current market rates.

#### **Update Waterfront Operating Budget**

Expenditures	\$590,649
Revenues	\$(4,989,071)

This technical item makes adjustments to fixed funding amounts from Metropolitan Park District and Friends of Waterfront for operations, maintenance and public safety at the Waterfront. The budget includes administration, laborers, gardeners, security staffing, equipment, grounds materials and supplies, and other associated costs. This item also makes a technical correction as Metropolitan Park District funds have been mistakenly included in Seattle Center's budget as revenue and not an interdepartmental transfer.

#### **Applied Benefits for Waterfront Staff**

Expenditures	\$(1,987,896)
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This technical item is needed to offset the applied benefits (Paid Time Off, Workers Compensation, Unemployment, Healthcare) included in the Waterfront budget.

#### **Allocate Central Costs to McCaw Hall and Waterfront**

Expenditures	\$(466,974)
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This item achieves General Fund savings by reallocating internal services costs for McCaw Hall to the McCaw Hall Fund, and for Waterfront to the Metropolitan Park District Fund; the Waterfront budget change is also reflected in the Update Waterfront Operating Budget item. These internal service costs encompass rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, and Seattle Department of Human Resources.

#### **Reclassify Security Officer to Security Programs Specialist at Waterfront Park**

Position Allocation	-
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This revenue-backed item reclassifies a Security Officer to a Security Program Specialist. Seattle Center is responsible for operations, maintenance and public safety at the Waterfront, and the complement of security staff at the Waterfront requires an on-site supervisory presence. This position oversees 17 Security Officers and 3 Senior Security Officers.

## Seattle Center

### Climate Pledge Revenue Share Increase

Expenditures \$700,000

This revenue-backed item increases budget authority to pay Climate Pledge Arena (ArenaCo) its share of 2024 Parking Revenue per the negotiated agreement governing profits from Parking Operations. The revenue sharing estimates have elevated due to Climate Pledge Arena events and higher demand.

### Add Operating Expenses for 5th & Mercer Building

Expenditures \$381,084

This revenue-backed item increases budget authority for operations and maintenance at the 5th and Mercer building. The building was formerly leased by KCTS (Cascade Public Media). Operating expenses, previously paid by the lessee, are now paid by Seattle Center which in turn is reimbursed via new short-term leases.

### Colorcraft Building Lease Increase

Expenditures \$97,257

This item increases budget authority to accommodate anticipated raised rental costs for the building ("Colorcraft") located adjacent to Seattle Center at 621 Second Avenue North, Seattle Washington. Seattle Center uses the Colorcraft building for office space, a metal fabrication shop, electrical shop, carpenter shop, and paint shop.

### Building Emissions Performance Standard (BEPS) Assessment

Expenditures \$50,000

This item increases budget authority to comply with the City of Seattle's Building Emissions Performance Standard (BEPS) climate law. The law focuses on emissions reduction or "decarbonization" which requires owners of nonresidential and multifamily buildings in Seattle to improve their buildings through strategies such as increasing energy efficiency and upgrading to zero emissions equipment.

### Campus Signage Maintenance

Expenditures \$(96,549)

This item decreases budget authority for expenses related to campus electric signage, including warranty costs, internet fees, small repairs and the license used to manage the campus Wi-Fi network.

### Update McCaw Fund Earned Revenue

Revenues \$(188,659)

This change request updates the earned revenue projection for McCaw Hall at Seattle Center.

### Update McCaw Fund Expenditures

Expenditures \$(2,458,660)

This item aligns expenditures for McCaw Hall with expected revenue, and results in decreasing appropriations in General Fund and the department's operating fund.

## Seattle Center

### Update Interfund Loan Payment

Expenditures	\$965,116
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Seattle Center acquired an interfund loan of \$4.6 million in 2019 to mitigate revenue loss related to the Key Arena closure, and received an additional \$13.4 million for COVID-era tenant rent abatements, all to be paid back by 2033 via earned revenue. This item increases budget authority to align appropriations with the repayment schedule. Annual payments on debt service total \$1.5 million in 2025 and \$1.575 million in 2026.

### Federal Transit Authority Formula Fund Grants for 2025/2026

Expenditures	\$(76,459)
Revenues	\$(76,459)

This revenue-backed item adjusts appropriations for a federal formula grant from the Federal Transit Administration funding preventative maintenance for the Monorail.

### Reconciliation of Pooled Benefits

Expenditures	\$1,446,554
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This item reconciles the Indirect Account for Pooled Benefits. These changes are technical in nature and do not affect services to the public.

### Ongoing Changes from Current Year Legislation

Position Allocation	6.00
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This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance. This includes the addition of six Security Officers to service the Waterfront. These positions were originally scheduled to be included in the 2025 budget to coincide with the opening of the new Overlook Walk; they were instead added to supplemental legislation, because the Overlook Walk opened ahead of schedule in 2024.

### Final Adjustments for Standard Cost Changes

Expenditures	\$(136,683)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### Fund Balancing

Revenues	\$(266,802)
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This is a technical item to record a fund balancing entry for the Seattle Center Fund which is primarily managed by this department.

## Seattle Center

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>CEN - BC-SC-S0303 - McCaw Hall Capital Reserve</b>				
34070 - McCaw Hall Capital Reserve	374,710	690,990	691,000	691,000
<b>Total for BSL: BC-SC-S0303</b>	<b>374,710</b>	<b>690,990</b>	<b>691,000</b>	<b>691,000</b>
<b>CEN - BC-SC-S03P01 - Building and Campus Improvements</b>				
00100 - General Fund	96,785	-	-	-
00164 - Unrestricted Cumulative Reserve Fund	42,017	30,000	50,000	50,000
11410 - Seattle Center Fund	(48,755)	-	-	-
14500 - Payroll Expense Tax	-	-	195,000	195,000
30010 - REET I Capital Fund	7,678,534	3,097,000	5,292,000	7,882,297
36820 - 2021 Taxable LTGO Bond Fund	522,364	-	-	-
37410 - 2026 LTGO Bond Fund B	-	-	9,000,000	-
<b>Total for BSL: BC-SC-S03P01</b>	<b>8,290,946</b>	<b>3,127,000</b>	<b>14,537,000</b>	<b>8,127,297</b>
<b>CEN - BC-SC-S9403 - Monorail Rehabilitation</b>				
11410 - Seattle Center Fund	630,745	1,255,000	1,178,541	1,207,213
14500 - Payroll Expense Tax	-	-	350,000	-
<b>Total for BSL: BC-SC-S9403</b>	<b>630,745</b>	<b>1,255,000</b>	<b>1,528,541</b>	<b>1,207,213</b>
<b>CEN - BO-SC-60000 - Campus</b>				
00100 - General Fund	8,398,805	8,342,819	8,062,033	8,430,727
11410 - Seattle Center Fund	17,646,766	17,829,662	23,386,282	24,173,548
12400 - Arts and Culture Fund	-	-	1,250,123	1,308,384
14500 - Payroll Expense Tax	100,000	150,000	241,308	254,366
<b>Total for BSL: BO-SC-60000</b>	<b>26,145,571</b>	<b>26,322,481</b>	<b>32,939,747</b>	<b>34,167,025</b>
<b>CEN - BO-SC-61000 - Waterfront</b>				
00100 - General Fund	-	100,000	-	-
11410 - Seattle Center Fund	511,120	945,000	1,000,000	1,000,000
19710 - Seattle Park District Fund	1,811,587	5,017,832	5,717,833	5,946,547
<b>Total for BSL: BO-SC-61000</b>	<b>2,322,706</b>	<b>6,062,832</b>	<b>6,717,833</b>	<b>6,946,547</b>
<b>CEN - BO-SC-65000 - McCaw Hall</b>				
00100 - General Fund	816,346	793,770	831,810	865,082
11430 - Seattle Center McCaw Hall Fund	4,486,613	5,672,695	5,484,036	5,875,634
30010 - REET I Capital Fund	-	337,000	337,000	337,000
<b>Total for BSL: BO-SC-65000</b>	<b>5,302,959</b>	<b>6,803,466</b>	<b>6,652,846</b>	<b>7,077,716</b>

## Seattle Center

### CEN - BO-SC-69000 - Leadership and Administration

00100 - General Fund	6,409,207	7,098,709	7,711,207	8,271,824
11410 - Seattle Center Fund	3,988,417	4,165,075	1,404,460	1,512,288
<b>Total for BSL: BO-SC-69000</b>	<b>10,397,624</b>	<b>11,263,784</b>	<b>9,115,667</b>	<b>9,784,112</b>

<b>Department Total</b>	<b>53,465,261</b>	<b>55,525,553</b>	<b>72,182,634</b>	<b>68,000,909</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>231.43</b>	<b>248.93</b>	<b>255.93</b>	<b>255.93</b>
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*\* 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 Center

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
00100 - General Fund	15,721,143	16,335,298	16,605,050	17,567,633
00164 - Unrestricted Cumulative Reserve Fund	42,017	30,000	50,000	50,000
11410 - Seattle Center Fund	22,728,292	24,194,737	26,969,284	27,893,048
11430 - Seattle Center McCaw Hall Fund	4,486,613	5,672,695	5,484,036	5,875,634
12400 - Arts and Culture Fund	-	-	1,250,123	1,308,384
14500 - Payroll Expense Tax	100,000	150,000	786,308	449,366
19710 - Seattle Park District Fund	1,811,587	5,017,832	5,717,833	5,946,547
30010 - REET I Capital Fund	7,678,534	3,434,000	5,629,000	8,219,297
34070 - McCaw Hall Capital Reserve	374,710	690,990	691,000	691,000
36820 - 2021 Taxable LTGO Bond Fund	522,364	-	-	-
37410 - 2026 LTGO Bond Fund B	-	-	9,000,000	-
<b>Budget Totals for CEN</b>	<b>53,465,261</b>	<b>55,525,553</b>	<b>72,182,634</b>	<b>68,000,909</b>



## Seattle Center

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
360900	Miscellaneous Revs-Other Rev	765,444	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>765,444</b>	<b>-</b>	<b>-</b>	<b>-</b>
331110	Direct Fed Grants	1,989,401	-	-	-
337080	Other Private Contrib & Dons	511,071	1,295,000	1,000,000	1,000,000
341150	Private Reimbursements	-	138,599	-	-
341190	Personnel Service Fees	3,457,425	2,155,066	1,899,684	1,922,351
342130	Communication Service Fees	2,875	-	-	-
344050	Transit Charges-Monorail	65,804	150,000	65,000	65,000
344900	Transportation-Other Rev	646,228	648,103	646,635	646,179
347900	Culture And Rec-Other Rev	-	788,127	1,034,678	1,056,912
360020	Inv Earn-Residual Cash	-	50,000	70,000	70,000
360220	Interest Earned On Delinquent A	18,595	-	-	-
360250	Other Equip/Vehicle Rentals	249,347	141,010	155,000	155,000
360260	Lease revenue GASB87	6,811,399	-	-	-
360265	Public Benefit Contra	(1,332,490)	-	-	-
360290	Parking Fees	8,346,580	7,489,139	8,597,609	9,050,113
360300	St Space Facilities Rentals	1,227,256	1,897,190	2,058,745	2,199,532
360310	Lt Space/Facilities Leases	1,789,540	6,011,597	6,596,363	6,706,167
360340	Concession Proceeds	292,294	1,967,068	2,472,225	2,586,900
360360	Sponsorship And Royalties	624,138	522,659	568,406	587,775
360380	Sale Of Junk Or Salvage	1,325	-	-	-
360900	Miscellaneous Revs-Other Rev	510,426	678,300	893,200	893,200
367010	Private Grants & Contr	501,925	-	-	-
374030	Capital Contr-Fed Dir Grants	-	1,004,000	942,833	965,770
379020	Capital Contributions	-	251,000	235,708	241,443
<b>Total Revenues for: 11410 - Seattle Center Fund</b>		<b>25,713,138</b>	<b>25,186,859</b>	<b>27,236,086</b>	<b>28,146,342</b>
400000	Use of/Contribution to Fund Balance	-	(992,122)	(266,802)	(253,293)
<b>Total Resources for:11410 - Seattle Center Fund</b>		<b>25,713,138</b>	<b>24,194,737</b>	<b>26,969,284</b>	<b>27,893,048</b>
341190	Personnel Service Fees	2,035,602	2,319,454	2,283,762	2,573,622
344900	Transportation-Other Rev	60,375	-	-	-
347900	Culture And Rec-Other Rev	-	129,500	10,941	101,097
360020	Inv Earn-Residual Cash	79,812	70,500	47,500	50,000

## Seattle Center

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
360220	Interest Earned On Delinquent A	154	-	-	-
360250	Other Equip/Vehicle Rentals	98,172	50,000	80,000	80,000
360300	St Space Facilities Rentals	1,918,080	2,154,007	2,190,808	2,201,490
360340	Concession Proceeds	653,936	762,125	821,025	819,425
360360	Sponsorship And Royalties	-	200,000	50,000	50,000
<b>Total Revenues for: 11430 - Seattle Center McCaw Hall Fund</b>		<b>4,846,131</b>	<b>5,685,586</b>	<b>5,484,036</b>	<b>5,875,634</b>
400000	Use of/Contribution to Fund Balance	-	(12,891)	-	-
<b>Total Resources for:11430 - Seattle Center McCaw Hall Fund</b>		<b>4,846,131</b>	<b>5,672,695</b>	<b>5,484,036</b>	<b>5,875,634</b>
397010	Operating Transfers In	-	4,344,071	-	-
<b>Total Revenues for: 19710 - Seattle Park District Fund</b>		<b>-</b>	<b>4,344,071</b>	<b>-</b>	<b>-</b>
400000	Use of/Contribution to Fund Balance	-	700,000	-	-
<b>Total Resources for:19710 - Seattle Park District Fund</b>		<b>-</b>	<b>5,044,071</b>	<b>-</b>	<b>-</b>
360900	Miscellaneous Revs-Other Rev	14,301	-	-	-
<b>Total Revenues for: 30010 - REET I Capital Fund</b>		<b>14,301</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	-	17,000	17,000	17,000
379010	Capital Assessments	-	337,000	-	-
379020	Capital Contributions	200,000	-	337,000	337,000
397010	Operating Transfers In	-	337,000	337,000	337,000
<b>Total Revenues for: 34070 - McCaw Hall Capital Reserve</b>		<b>200,000</b>	<b>691,000</b>	<b>691,000</b>	<b>691,000</b>
400000	Use of/Contribution to Fund Balance	-	(10)	-	-
<b>Total Resources for:34070 - McCaw Hall Capital Reserve</b>		<b>200,000</b>	<b>690,990</b>	<b>691,000</b>	<b>691,000</b>
391010	G.O.Bond Proceeds	-	10,000,000	-	-
<b>Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund</b>		<b>-</b>	<b>10,000,000</b>	<b>-</b>	<b>-</b>
391010	G.O.Bond Proceeds	-	-	(10,000,000)	-
<b>Total Revenues for: 37310 - 2025 LTGO Taxable Bond Fund</b>		<b>-</b>	<b>-</b>	<b>(10,000,000)</b>	<b>-</b>
<b>Total CEN Resources</b>		<b>31,539,013</b>	<b>45,602,494</b>	<b>23,144,320</b>	<b>34,459,683</b>

## Seattle Center

### Appropriations by Budget Summary Level and Program

#### **CEN - BC-SC-S0303 - McCaw Hall Capital Reserve**

The purpose of the McCaw Hall Capital Reserve Fund Budget Summary Level is to maintain and enhance the McCaw Hall facility.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
McCaw Hall Asset Preservation	374,710	690,990	691,000	691,000
<b>Total</b>	<b>374,710</b>	<b>690,990</b>	<b>691,000</b>	<b>691,000</b>
Full-time Equivalents Total*	0.38	0.38	0.38	0.38

*\*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*

#### **CEN - BC-SC-S03P01 - Building and Campus Improvements**

The purpose of the Building and Campus Improvements Budget Summary Level is to provide for improvements throughout the Seattle Center campus, including buildings and building systems, open spaces, public gathering places, utility infrastructure, and long-range planning.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Armory Rehabilitation	810,408	-	450,000	1,600,000
Campuswide Improvements and Re	3,884,660	1,091,000	11,150,000	3,155,297
Facility Infrastructure Renova	399,950	1,515,647	1,600,000	349,703
Parking Repairs & Improvements	523,044	-	150,000	587,000
Public Gathering Space Improve	773,855	-	200,000	626,297
Utility Infrstr MP and Repairs	1,899,028	520,353	987,000	1,809,000
<b>Total</b>	<b>8,290,946</b>	<b>3,127,000</b>	<b>14,537,000</b>	<b>8,127,297</b>
Full-time Equivalents Total*	7.26	7.26	7.26	7.26

*\*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 Building and Campus Improvements Budget Summary Level:*

#### **Armory Rehabilitation**

The purpose of the Armory Rehabilitation Program is to provide for renovation, repairs and improvements to the Seattle Center Armory facility.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Armory Rehabilitation	810,408	-	450,000	1,600,000
Full Time Equivalents Total	0.57	0.57	0.57	0.57

## Seattle Center

### Campuswide Improvements and Re

The purpose of the Campuswide Improvements and Repairs Program is to provide for improvements and repairs throughout the Seattle Center campus, including open spaces, public artworks, signage, campus access for those with disabilities, and long-range planning.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Campuswide Improvements and Re	3,884,660	1,091,000	11,150,000	3,155,297
Full Time Equivalents Total	4.20	4.20	4.20	4.20

### Facility Infrastructure Renova

The purpose of the Facility Infrastructure Renovation and Repair Program is to provide for roof and building envelope renovation and replacement, structural and seismic evaluations and upgrades, and other building infrastructure improvements throughout the campus.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Facility Infrastructure Renova	399,950	1,515,647	1,600,000	349,703
Full Time Equivalents Total	0.48	0.48	0.48	0.48

### Parking Repairs & Improvements

The purpose of the Parking Repairs and Improvements Program is to provide for repairs and improvements to Seattle Center parking facilities.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Parking Repairs & Improvements	523,044	-	150,000	587,000
Full Time Equivalents Total	0.38	0.38	0.38	0.38

### Public Gathering Space Improve

The purpose of the Public Gathering Space Improvements Program is to provide for major maintenance and improvements to meeting rooms, exhibition spaces, public assembly and performance spaces, and indoor and outdoor gathering spaces throughout the Seattle Center campus.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Public Gathering Space Improve	773,855	-	200,000	626,297
Full Time Equivalents Total	0.96	0.96	0.96	0.96

### Utility Infrstr MP and Repairs

The purpose of the Utility Infrastructure Master Plan and Repairs Program is to provide for renovation, repair, replacement, and energy efficiency improvements to utility infrastructure on the Seattle Center campus, including heating and cooling systems, sewer lines, electrical equipment, communications lines, fire alarms and other systems.

## Seattle Center

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Utility Infrstr MP and Repairs	1,899,028	520,353	987,000	1,809,000
Full Time Equivalents Total	0.67	0.67	0.67	0.67

### **CEN - BC-SC-S9403 - Monorail Rehabilitation**

The purpose of the Monorail Rehabilitation Budget Summary Level is to provide for the renovation and maintenance of the Seattle Center Monorail, including the two trains, the two stations, and the guideways that run in between.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Monorail Rehabilitation	630,745	1,255,000	1,528,541	1,207,213
<b>Total</b>	<b>630,745</b>	<b>1,255,000</b>	<b>1,528,541</b>	<b>1,207,213</b>
Full-time Equivalents Total*	0.96	0.96	0.96	0.96

*\*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*

### **CEN - BO-SC-60000 - Campus**

The purpose of the Campus Budget Summary Level is to manage and operate Seattle Center's Campus events, grounds and facilities.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Access	2,472,649	2,219,777	3,280,399	3,357,908
Campus Grounds	16,741,773	17,082,918	21,071,148	21,851,577
Commercial Events	2,604,276	1,910,007	2,620,446	2,730,013
Community Programs	2,838,517	2,775,546	3,417,976	3,563,872
Cultural Facilities	236,491	315,975	372,963	390,717
Festivals	1,251,864	2,018,258	2,176,816	2,272,938
<b>Total</b>	<b>26,145,571</b>	<b>26,322,481</b>	<b>32,939,747</b>	<b>34,167,025</b>
Full-time Equivalents Total*	170.08	170.08	171.08	171.08

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

#### **Access**

The purpose of the Access Program is to provide the services needed to assist visitors in coming to and traveling from the campus, while reducing congestion in adjoining neighborhoods. Program services include operating parking services, maintaining parking garages, managing the Seattle Center Monorail, and encouraging use of alternate modes of transportation.

## Seattle Center

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Access	2,472,649	2,219,777	3,280,399	3,357,908
Full Time Equivalents Total	5.91	5.91	6.91	6.91

### Campus Grounds

The purpose of the Campus Grounds Program is to provide gathering spaces and open-air venues in the City's urban core. Program services include landscape maintenance, security patrols and lighting, litter and garbage removal, recycling operations, hard surface and site amenities maintenance, management of revenues associated with leasing spaces, and food service operations at the Armory.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Campus Grounds	16,741,773	17,082,918	21,071,148	21,851,577
Full Time Equivalents Total	121.25	121.25	120.25	120.25

### Commercial Events

The purpose of the Commercial Events Program is to provide the spaces and services needed to accommodate and produce a wide variety of commercial events, both for profit and not for profit, and sponsored and produced by private and community promoters.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Commercial Events	2,604,276	1,910,007	2,620,446	2,730,013
Full Time Equivalents Total	10.38	10.38	11.38	11.38

### Community Programs

The purpose of the Community Programs Program is to produce free and affordable programs that connect diverse cultures, create learning opportunities, honor community traditions, and nurture artistry, creativity, and engagement.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Community Programs	2,838,517	2,775,546	3,417,976	3,563,872
Full Time Equivalents Total	16.13	16.13	16.13	16.13

### Cultural Facilities

The purpose of the Cultural Facilities Program is to provide spaces for performing arts and cultural organizations to exhibit, perform, entertain, and create learning opportunities for diverse local, national, and international audience.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Cultural Facilities	236,491	315,975	372,963	390,717
Full Time Equivalents Total	3.38	3.38	3.38	3.38

# Seattle Center

## Festivals

The purpose of the Festivals Program is to provide a place for the community to hold major festival celebrations.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Festivals	1,251,864	2,018,258	2,176,816	2,272,938
Full Time Equivalents Total	13.03	13.03	13.03	13.03

### **CEN - BO-SC-61000 - Waterfront**

The purpose of the Waterfront Budget Summary Level is to fund and track the annual operation and maintenance costs of the Seattle Waterfront.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Waterfront O&M	2,322,706	6,062,832	6,717,833	6,946,547
<b>Total</b>	<b>2,322,706</b>	<b>6,062,832</b>	<b>6,717,833</b>	<b>6,946,547</b>
Full-time Equivalents Total*	15.00	32.50	38.50	38.50

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### **CEN - BO-SC-65000 - McCaw Hall**

The purpose of the McCaw Hall Budget Summary Level is to operate and maintain McCaw Hall.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Debt Service	120,750	-	-	-
McCaw Hall	5,182,209	6,803,466	6,652,846	7,077,716
<b>Total</b>	<b>5,302,959</b>	<b>6,803,466</b>	<b>6,652,846</b>	<b>7,077,716</b>
Full-time Equivalents Total*	36.25	36.25	36.25	36.25

*\*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 McCaw Hall Budget Summary Level:*

## Debt Service

The purpose of the Debt Program is to provide payments and collect associated revenues related to the debt service for McCaw Hall.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Debt Service	120,750	-	-	-

## Seattle Center

### McCaw Hall

The purpose of the McCaw Hall Program is to operate and maintain McCaw Hall.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
McCaw Hall	5,182,209	6,803,466	6,652,846	7,077,716
Full Time Equivalents Total	36.25	36.25	36.25	36.25

### **CEN - BO-SC-69000 - Leadership and Administration**

The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the department.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
CIP Indirect Costs	206,720	-	-	-
Citywide Indirect Costs	2,482,926	4,543,509	3,821,162	4,124,708
Departmental Indirect Costs	5,319,359	8,066,475	10,365,463	10,841,208
Divisional Indirect	385,677	(437,072)	(79,415)	(105,948)
Employee Benefits	2,611,089	(5,673,183)	(4,188,114)	(4,232,732)
Indirect Cost Recovery Offset	(608,148)	4,764,055	(803,430)	(843,125)
<b>Total</b>	<b>10,397,624</b>	<b>11,263,784</b>	<b>9,115,667</b>	<b>9,784,112</b>
Full-time Equivalents Total*	1.50	1.50	1.50	1.50

*\*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 Leadership and Administration Budget Summary Level:

### CIP Indirect Costs

The purpose of the CIP Indirect Costs Program is to provide the management, oversight and support of Seattle Center's Capital Improvement Program.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
CIP Indirect Costs	206,720	-	-	-

### Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Citywide Indirect Costs	2,482,926	4,543,509	3,821,162	4,124,708



# Seattle Center

## Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This includes financial, human resource, technology, and business support necessary to provide effective delivery of the Department's services.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Departmental Indirect Costs	5,319,359	8,066,475	10,365,463	10,841,208
Full Time Equivalents Total	1.50	1.50	1.50	1.50

## Divisional Indirect

The purpose of the Divisional Indirect Costs Indirect program is to fund administrative costs generated by sub-departmental units, including the management and oversight of Seattle Center's maintenance operations which span multiple work units and budget programs.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Divisional Indirect	385,677	(437,072)	(79,415)	(105,948)

## Employee Benefits

The purpose of the Employee Benefits program is to fund salary and benefit costs associated with city provided leave benefits such as holiday pay, sick time, vacation time, executive leave or other leave benefits, including termination payouts for vacation and sick leave, health and dental insurance, workers compensation, and unemployment insurance contributions.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Employee Benefits	2,611,089	(5,673,183)	(4,188,114)	(4,232,732)

## Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery program is to recover costs associated with indirect programs within Leadership and Administrative BSL from the department's direct cost programs.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Indirect Cost Recovery Offset	(608,148)	4,764,055	(803,430)	(843,125)

# Seattle Public Library

Tom Fay, Chief Librarian

(206) 386-4636

<http://www.spl.org>

## Department Overview

Seattle Public Library (SPL), founded in 1891, includes the world-renowned Central Library, 26 neighborhood libraries, and a robust "virtual library" available 24/7 through SPL's popular website and Mobile Services. The Central Library and 26 neighborhood libraries provide essential services such as library collections, computers and Wi-Fi access, meeting rooms and study rooms, along with programs that promote lifelong learning, civic engagement, and economic vitality.

SPL is governed by a five-member Library Board of Trustees, who are appointed by the Mayor and confirmed by the City Council. The Revised Code of Washington (RCW 27.12.240) and the City Charter (Article XII, Section 5) grant the Board of Trustees "exclusive control of Library expenditures for Library purposes." The Library Board adopts an annual Operations Plan in December after the City Council approves SPL's budget appropriation.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	60,105,204	62,046,000	68,449,495	71,547,770
Other Funding - Operating	26,618,716	27,794,022	30,455,575	31,802,612
<b>Total Operations</b>	<b>86,723,920</b>	<b>89,840,022</b>	<b>98,905,070</b>	<b>103,350,382</b>
<b>Capital Support</b>				
Other Funding - Capital	14,749,799	5,937,000	8,375,000	7,587,000
<b>Total Capital</b>	<b>14,749,799</b>	<b>5,937,000</b>	<b>8,375,000</b>	<b>7,587,000</b>
<b>Total Appropriations</b>	<b>101,473,719</b>	<b>95,777,022</b>	<b>107,280,070</b>	<b>110,937,382</b>

## Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for the Seattle Public Library. The department will continue to maintain consistent operating hours, offer a robust physical and electronic collection, and invest in community programs, while also engaging in national efforts such as providing access to banned books and advocating with lawmakers to address sharply escalating costs for digital materials.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in the areas of information technology and library materials; the department also increased its staff vacancy rate savings and used accumulated fund balance savings to address the shortfall.

# Seattle Public Library

## Incremental Budget Changes

### Seattle Public Library

	Dollars	FTE
<b>2025 Beginning Budget</b>	<b>98,215,022</b>	-
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	9,137,061	-
Citywide Adjustments for Standard Cost Changes	1,248,372	-
<b>Proposed Operating</b>		
Final Adjustments for Standard Cost Changes	(308,216)	-
Library Materials Reduction	(350,000)	-
Information Technology Reduction	(100,000)	-
Increase Vacancy Savings Rate	(390,000)	-
Use of Library Levy Fund Balance	-	-
<b>Proposed Technical</b>		
Revenue Adjustments	-	-
Fund Balancing	(172,169)	-
Revenue Fund Balancing	-	-
<b>Total Incremental Changes</b>	<b>\$9,065,048</b>	-
<b>Total 2025 Proposed Budget</b>	<b>\$107,280,070</b>	-

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$9,137,061

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$1,248,372

Revenues \$166,187

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, retirement, and industrial insurance charges for the

# Seattle Public Library

department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## Proposed Operating

### **Final Adjustments for Standard Cost Changes**

Expenditures	\$(308,216)
--------------	-------------

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### **Library Materials Reduction**

Expenditures	\$(350,000)
--------------	-------------

Revenues	\$(350,000)
----------	-------------

Physical material reductions include modest decreases to magazine and newspaper subscriptions, reference books, DVDs and Blu-Ray Discs, and adult fiction audio and printed materials. SPL will initiate the first year of a three-year phase-out of music CDs from its collection. SPL will also end its subscription to the ProQuest database due to its escalating cost and utilization. Seattle residents can continue accessing ProQuest via the King County Library System.

### **Information Technology Reduction**

Expenditures	\$(100,000)
--------------	-------------

Revenues	\$(100,000)
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As a result of continuous improvement programs started in 2022, SPL can decrease its budget for information technology accessories such as cabling. SPL is also updating its cost model for redundant equipment replacement, which will achieve efficiencies and result in savings. SPL will forgo purchases of new hybrid meeting carts while retaining maintenance and services for carts currently in ten branch locations. SPL will also consolidate e-mail-based patron notification and marketing capabilities to a more cost-effective platform without impacting customer service.

### **Increase Vacancy Savings Rate**

Expenditures	\$(390,000)
--------------	-------------

Revenues	\$(390,000)
----------	-------------

In the post-COVID crisis period, SPL has budgeted an approximately 4% staff vacancy rate. This item increases the budgeted staff vacancy rate to 5.5% to capture additional General Fund savings and prevent service-level reductions. SPL will prioritize positions essential to keeping open hours at library branches and maintaining 2019 levy operations commitments.

### **Use of Library Levy Fund Balance**

Expenditures	-
--------------	---

Revenues	\$(1,900,000)
----------	---------------

This item uses accumulated fund balance with the 2012 and 2019 levies, involving a revenue reduction to the Library operating fund reflecting a General Fund reduction, and reappropriation of levy funds. This one-time use of fund balance allows SPL to avoid service-level reductions in 2025 and 2026.

# Seattle Public Library

## Proposed Technical

### **Revenue Adjustments**

Revenues	\$9,867,804
----------	-------------

This item reflects projected increased revenue for parking, fines and fees, printing and space rentals. 2025 will mark the first year since the outset of COVID-19 that total-Library generated revenue levels are projected to return to pre-pandemic levels. This item also aligns levy property tax revenues and interest earnings for 2025 and 2026 with SPL's long-term financial plan.

### **Fund Balancing**

Expenditures	\$(172,169)
--------------	-------------

This is a technical adjustment to bring the beginning balance for the 2019 Levy Fund into alignment with the spending plan associated with the voter approved 2019 Library Levy, in addition to net cost impacts associated with a labor bargaining agreement.

### **Revenue Fund Balancing**

Revenues	\$5,926,557
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This is a technical item to record a fund balancing entry for the 2012 Library Levy Fund and 2019 Library Levy Fund, which are primarily managed by this department.

## Seattle Public Library

# Seattle Public Library

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>SPL - BC-PL-B3000 - Capital Improvements</b>				
10410 - Library Fund	3,001,723	-	-	-
14500 - Payroll Expense Tax	1,545,815	-	-	-
18100 - 2012 Library Levy Fund	1,429,744	-	-	-
18200 - 2019 Library Levy Fund	7,242,545	5,859,000	7,989,000	6,982,000
30010 - REET I Capital Fund	1,436,255	78,000	386,000	605,000
<b>Total for BSL: BC-PL-B3000</b>	<b>14,656,082</b>	<b>5,937,000</b>	<b>8,375,000</b>	<b>7,587,000</b>
<b>SPL - BO-PL-B1ADM - Administrative/Support Service</b>				
10410 - Library Fund	10,230,968	10,229,098	11,541,462	12,075,901
18200 - 2019 Library Levy Fund	2,842,954	3,635,383	4,148,634	4,356,324
<b>Total for BSL: BO-PL-B1ADM</b>	<b>13,073,922</b>	<b>13,864,481</b>	<b>15,690,096</b>	<b>16,432,226</b>
<b>SPL - BO-PL-B2CTL - Chief Librarian's Office</b>				
10410 - Library Fund	553,175	557,753	636,999	669,210
18200 - 2019 Library Levy Fund	187,000	100,000	100,000	100,000
<b>Total for BSL: BO-PL-B2CTL</b>	<b>740,174</b>	<b>657,753</b>	<b>736,999</b>	<b>769,210</b>
<b>SPL - BO-PL-B4PUB - Library Program and Services</b>				
10410 - Library Fund	49,211,770	50,123,930	53,009,090	55,539,236
14000 - Coronavirus Local Fiscal Recovery Fund	(1)	-	-	-
18100 - 2012 Library Levy Fund	159,068	-	700,000	-
18200 - 2019 Library Levy Fund	19,019,197	20,686,626	23,845,251	25,445,856
<b>Total for BSL: BO-PL-B4PUB</b>	<b>68,390,035</b>	<b>70,810,556</b>	<b>77,554,340</b>	<b>80,985,092</b>
<b>SPL - BO-PL-B5HRS - Human Resources</b>				
10410 - Library Fund	2,649,412	2,595,286	2,777,446	2,916,792
18200 - 2019 Library Levy Fund	61,246	37,209	29,450	30,390
<b>Total for BSL: BO-PL-B5HRS</b>	<b>2,533,892</b>	<b>2,632,495</b>	<b>2,806,895</b>	<b>2,947,182</b>
<b>SPL - BO-PL-B7STR - Institutional &amp; Strategic Advancement</b>				
10410 - Library Fund	1,158,616	1,203,937	1,346,500	1,404,445
18200 - 2019 Library Levy Fund	687,239	670,801	770,241	812,229
<b>Total for BSL: BO-PL-B7STR</b>	<b>1,352,783</b>	<b>1,874,737</b>	<b>2,116,740</b>	<b>2,216,673</b>
<b>SPL - BO-PL-B9LA - Leadership and Administration</b>				
10410 - Library Fund	56,993	-	-	-
<b>Total for BSL: BO-PL-B9LA</b>	<b>56,993</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Seattle Public Library

<b>Department Total</b>	<b>101,473,719</b>	<b>95,777,022</b>	<b>107,280,070</b>	<b>110,937,382</b>
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*\* 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 Public Library

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
10410 - Library Fund	66,862,656	64,710,003	69,311,495	72,605,584
14000 - Coronavirus Local Fiscal Recovery Fund	(1)	-	-	-
14500 - Payroll Expense Tax	1,545,815	-	-	-
18100 - 2012 Library Levy Fund	1,588,812	-	700,000	-
18200 - 2019 Library Levy Fund	30,040,182	30,989,019	36,882,575	37,726,798
30010 - REET I Capital Fund	1,436,255	78,000	386,000	605,000
<b>Budget Totals for SPL</b>	<b>101,473,719</b>	<b>95,777,022</b>	<b>107,280,070</b>	<b>110,937,382</b>



# Seattle Public Library

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
330020	Intergov-Revenues	-	27,000	27,000	27,000
333110	Ind Fed Grants	80,538	-	-	-
334010	State Grants	1,839,000	-	-	-
335060	Judicial Salary Contrib-State	220	-	-	-
341050	Word Proc/Printing/Dupl Svcs	106,652	95,000	100,000	105,000
350130	Library Fines and Fees	116,639	115,000	120,000	120,000
360290	Parking Fees	337,309	345,000	377,000	390,000
360300	St Space Facilities Rentals	109,521	135,000	150,000	150,000
360310	Lt Space/Facilities Leases	23,396	-	-	-
360340	Concession Proceeds	1,380	1,500	1,500	1,500
360350	Other Rents & Use Charges	1,519	-	-	-
360380	Sale Of Junk Or Salvage	67,528	85,000	85,000	85,000
360540	Cashiers Overages & Shortages	(266)	-	-	-
360900	Miscellaneous Revs-Other Rev	7,020	1,500	1,500	1,500
397010	Operating Transfers In	60,105,204	62,045,691	68,449,495	71,547,770
397200	Interfund Revenue	-	-	166,187	177,814
<b>Total Revenues for: 10410 - Library Fund</b>		<b>62,795,660</b>	<b>62,850,691</b>	<b>69,477,682</b>	<b>72,605,584</b>
400000	Use of/Contribution to Fund Balance	-	1,859,313	1,859,313	1,859,313
<b>Total Resources for:10410 - Library Fund</b>		<b>62,795,660</b>	<b>64,710,004</b>	<b>71,336,995</b>	<b>74,464,897</b>
331110	Direct Fed Grants	(1)	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>
311010	Real & Personal Property Taxes	810	7,000	1,000	-
360010	Investment Interest	-	-	7,000	-
<b>Total Revenues for: 18100 - 2012 Library Levy Fund</b>		<b>810</b>	<b>7,000</b>	<b>8,000</b>	<b>-</b>
400000	Use of/Contribution to Fund Balance	-	(7,000)	692,000	-
<b>Total Resources for:18100 - 2012 Library Levy Fund</b>		<b>810</b>	<b>-</b>	<b>700,000</b>	<b>-</b>
311010	Real & Personal Property Taxes	31,003,602	31,604,000	31,920,000	31,750,000

## Seattle Public Library

360010	Investment Interest	-	150,000	500,000	100,000
<b>Total Revenues for: 18200 - 2019 Library Levy Fund</b>		<b>31,003,602</b>	<b>31,754,000</b>	<b>32,420,000</b>	<b>31,850,000</b>
400000	Use of/Contribution to Fund Balance	-	(764,981)	4,462,575	5,876,798
<b>Total Resources for:18200 - 2019 Library Levy Fund</b>		<b>31,003,602</b>	<b>30,989,019</b>	<b>36,882,575</b>	<b>37,726,798</b>
<b>Total SPL Resources</b>		<b>93,800,071</b>	<b>95,699,023</b>	<b>108,919,571</b>	<b>112,191,696</b>

## Seattle Public Library

### Appropriations by Budget Summary Level and Program

# Seattle Public Library

## **SPL - BC-PL-B3000 - Capital Improvements**

The purpose of The Seattle Public Library Capital Improvements Budget Summary Level is to provide major maintenance to Library facilities, which include the Central Library and all branch libraries, to help ensure building integrity and improve functionality for patrons and staff.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Capital Improvements	13,938,197	5,322,000	8,375,000	7,113,000
IT Infrastructure	811,601	615,000	-	474,000
<b>Total</b>	<b>14,656,082</b>	<b>5,937,000</b>	<b>8,375,000</b>	<b>7,587,000</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*

The following information summarizes the programs in Capital Improvements Budget Summary Level:

### **Capital Improvements**

The purpose of the Capital Improvements program is to support the delivery of capital improvements.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Capital Improvements	13,938,197	5,322,000	8,375,000	7,113,000

### **IT Infrastructure**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
IT Infrastructure	811,601	615,000	-	474,000

## **SPL - BO-PL-B1ADM - Administrative/Support Service**

The purpose of the Administrative Services Program is to support the delivery of library services to the public through providing services such as financial services, capital and operating budget planning and management, facilities maintenance and landscaping, and security services.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Administrative Services	805,885	971,778	1,049,482	1,081,752
Business Office	1,591,533	1,674,611	2,228,346	2,404,145
Event Services	484,762	762,829	862,307	908,162
FAC Services	8,167,765	10,455,263	11,549,960	12,038,166
Security Services	2,263,866	-	-	-
<b>Total</b>	<b>13,073,922</b>	<b>13,864,481</b>	<b>15,690,096</b>	<b>16,432,226</b>

# Seattle Public Library

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The following information summarizes the programs in Administrative/Support Service Budget Summary Level:

## Administrative Services

The purpose of the Administrative Services Program is to support the delivery of library services to the public.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Administrative Services	805,885	971,778	1,049,482	1,081,752

## Business Office

The purpose of the Business Office Program is to support the delivery of administrative services.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Business Office	1,591,533	1,674,611	2,228,346	2,404,145

## Event Services

The purpose of the Events Services Program is to support Library-hosted as well as private events and programs in order to make Library facilities and meeting rooms more available to the public.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Event Services	484,762	762,829	862,307	908,162

## FAC Services

The purpose of the FAC Services Program is to maintain and secure the Library's buildings and grounds so that library services are delivered in safe, secure, clean, well-functioning and comfortable environments.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
FAC Services	8,167,765	10,455,263	11,549,960	12,038,166

## Security Services

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Security Services	2,263,866	-	-	-

# Seattle Public Library

## **SPL - BO-PL-B2CTL - Chief Librarian's Office**

The purpose of the Chief Librarian's Office is to provide leadership for the Library in implementing the policies and strategic direction set by the Library Board of Trustees, and in securing the necessary financial resources to operate the Library in an effective and efficient manner. The Chief Librarian's Office serves as the primary link between the community and the Library, and integrates community needs and expectations with Library resources and policies.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Chief Librarian's Office	740,174	657,753	736,999	769,210
<b>Total</b>	<b>740,174</b>	<b>657,753</b>	<b>736,999</b>	<b>769,210</b>

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## **SPL - BO-PL-B4PUB - Library Program and Services**

The purpose of the Library Programs and Services Division is to provide services, materials, and programs that benefit and are valued by Library patrons. Library Programs and Services provides technical and collection services and materials delivery systems to make Library resources and materials accessible to all patrons.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Collections and Access	21,597,875	19,997,248	21,114,594	21,785,949
Information Technology	7,214,050	6,075,289	6,382,026	6,672,052
Public Library Services Admin	2,049,826	-	-	-
Public Services	36,730,588	44,738,019	50,057,720	52,527,090
Service Units	5,164,144	-	-	-
<b>Total</b>	<b>68,390,035</b>	<b>70,810,556</b>	<b>77,554,340</b>	<b>80,985,092</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*

*The following information summarizes the programs in Library Program and Services Budget Summary Level:*

### **Collections and Access**

The purpose of the Collection and Access Services Program is to make library books, materials, databases, downloadable materials, and the library catalog available to patrons and to provide a delivery system that makes Library materials locally available.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Collections and Access	21,597,875	19,997,248	21,114,594	21,785,949

### **Information Technology**

# Seattle Public Library

The purpose of the Information Technology Program is to provide public and staff technology, data processing infrastructure and services.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Information Technology	7,214,050	6,075,289	6,382,026	6,672,052

## Public Library Services Admin

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Public Library Services Admin	2,049,826	-	-	-

## Public Services

The purpose of the Library Programs and Services Program is to administer public services, programs, and collection development and access.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Public Services	36,730,588	44,738,019	50,057,720	52,527,090

## Service Units

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Service Units	5,164,144	-	-	-

### **SPL - BO-PL-B5HRS - Human Resources**

The purpose of Human Resources is to provide responsive and equitable services, including human resources policy development, recruitment, classification and compensation, payroll, labor and employee relations, volunteer services, and staff training services so that the Library maintains a productive and well-supported work force.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Human Resources	2,410,962	2,632,495	2,806,895	2,947,182
Safety & Health Services	122,930	-	-	-
<b>Total</b>	<b>2,533,892</b>	<b>2,632,495</b>	<b>2,806,895</b>	<b>2,947,182</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*

The following information summarizes the programs in Human Resources Budget Summary Level:

# Seattle Public Library

## Human Resources

The purpose of Human Resources is to provide responsive and equitable services, including human resources policy development, recruitment, classification and compensation, payroll, labor and employee relations, volunteer services, and staff training services so that the Library maintains a productive and well-supported work force.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Human Resources	2,764,494	2,632,495	2,806,895	2,947,182

## Safety & Health Services

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Safety & Health Services	122,930	-	-	-

### **SPL - BO-PL-B7STR - Institutional & Strategic Advancement**

The purpose of the Institutional and Strategic Advancement division is to provide planning and support functions, including strategic analysis, government relations, community partnerships and external and internal communication, to help the City Librarian shape the strategic direction, work and culture of the Library in pursuit of its mission. The division ensures that the public is informed about services and programs offered by the Library.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Institutional & Strategic Advancement	1,352,783	1,874,737	2,116,740	2,216,673
<b>Total</b>	<b>1,352,783</b>	<b>1,874,737</b>	<b>2,116,740</b>	<b>2,216,673</b>

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### **SPL - BO-PL-B9LA - Leadership and Administration**

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Citywide Indirect Costs	56,993	-	-	-
<b>Total</b>	<b>56,993</b>	<b>-</b>	<b>-</b>	<b>-</b>

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# Department of Education and Early Learning

Dwane Chappelle, Director

(206) 233-5118

<http://www.seattle.gov/education>

## Department Overview

The mission of the Department of Education and Early Learning (DEEL) is to transform the lives of Seattle's children, youth, and families through strategic investments in education. DEEL advances this mission by investing in equitable education opportunities, high-quality learning environments, and student and family supports. DEEL investments contribute to four department results: (1) families have access to affordable, quality childcare, (2) children are kindergarten-ready, (3) students graduate high school college- and career-ready, and (4) students attain a postsecondary degree, credential, or certificate.

With investments across the prenatal-to-postsecondary continuum, DEEL supports children, youth, and families to address disparities in educational opportunity gaps. By braiding and blending resources from the Families, Education, Preschool, and Promise (FEPP) Levy, the Sweetened Beverage Tax (SBT) fund, the City's General Fund, Washington State's Early Childhood Education and Assistance Program (ECEAP), and other grants, DEEL operates direct-service programs, contracts with community-based and institutional partners, and provides quality teaching and professional development supports to providers and educators.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	13,892,519	20,419,834	15,861,332	15,919,750
Other Funding - Operating	115,696,702	136,378,519	134,721,447	84,895,822
<b>Total Operations</b>	<b>129,589,220</b>	<b>156,798,353</b>	<b>150,582,779</b>	<b>100,815,572</b>
<b>Total Appropriations</b>	<b>129,589,220</b>	<b>156,798,353</b>	<b>150,582,779</b>	<b>100,815,572</b>
 Full-Time Equivalents Total*	 121.50	 121.50	 124.50	 124.50

\* 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

# Department of Education and Early Learning

## Budget Overview

DEEL implements its mission to support Seattle’s children by leveraging its funding from the Families Education Preschool and Promise (FEPP) Levy; the City’s General Fund; Sweetened Beverage Tax (SBT) revenues; federal, state, and private grants; and partnerships with other City departments. The final year of the current FEPP levy programming runs through the 2025-2026 School Year. This budget reflects an alignment with the funding levels as described in the FEPP Implementation and Evaluation (I&E) plan and adjusts FEPP Levy funding to sustain some programming through the end of the 2025-2026 School Year. Because FEPP Levy expires at the end of 2025, the budget shows a significant reduction in revenues and expenditures in 2026. DEEL is actively engaged in planning for the levy renewal and a future budget will include a proposed levy renewal plan.

DEEL’s 2025-26 Proposed Budget includes funding for the Mayor’s Youth Mental Health Investment Strategy that was implemented in 2024. This initiative includes the integration of school-based mental health counselors and culturally specific programming provided by community-based organizations. The effort is part of a broader, multi-faceted city-wide strategy aimed at addressing youth mental health needs. This strategy ensures that services are culturally responsive, community-focused, evidence-based, and guided by the needs of youth and their families.

The General Fund revenue forecast for the City’s 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, General Fund programming for Culturally Sensitive and Responsive Programming, Restorative Justice, Mental Health, and some administrative costs are shifted from the General Fund to the FEPP Levy, Families and Education Levy, and Payroll Expense Tax.

Due to an ongoing reduction of Sweetened Beverage Tax (SBT) revenues, DEEL identified reductions starting in 2026 to their SBT funded programs, including to the Development Bridge Contract, the ParentChild+ Contract, and the SBT portion for the Child Care Health Program.

# Department of Education and Early Learning

## Incremental Budget Changes

### Department of Education and Early Learning

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>156,798,353</b>	<b>121.50</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	2,475,825	-
Citywide Adjustments for Standard Cost Changes	299,224	-
Remove 2024 One-Time Adds	(10,543,000)	-
Youth Mental Health Baseline Alignment	(20,000,000)	-
<b>Proposed Operating</b>		
General Fund Leadership and Administration Reduction	(13,389)	-
K-12 Sustain Educator Diversity	750,000	-
K-12 Sustain Summer Learning	1,000,000	-
K-12 Sustain Youth Leadership	392,914	-
Post-Secondary Sustain Path to UW	386,000	-
Shift Administration Costs to FEPP Levy	-	-
Shift Culturally Sensitive and Responsive Programming to FEPP Levy	-	-
Shift Mental Health Programming to Payroll Expense Tax	(500,000)	-
Shift Restorative Justice Programming to FEL Levy	(800,000)	-
Sustain Post-Secondary Seattle Promise	-	-
Youth Mental Health Funding Alignment	13,900,000	-
Early Learning Sweetened Beverage Tax Reduction	-	-
<b>Proposed Technical</b>		
Early Learning FEPP Spending Plan Alignment	5,357,260	2.00
ECEAP Grant Award Increase	500,945	-
FEPP Levy Revenue	-	-
Final Adjustments for Standard Cost Changes	(69,104)	-
K-12 FEPP Spending Plan Alignment	669,551	-
Leadership and Administration FEPP Spending Plan Alignment	100,000	-
Ongoing Changes from Current Year Legislation	-	1.00
Post-Secondary FEPP Levy Spending Plan Alignment	(142,553)	-
Upward Bound Grant Award Increase	20,753	-
<b>Total Incremental Changes</b>	<b>\$(6,215,574)</b>	<b>3.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$150,582,779</b>	<b>124.50</b>

# Department of Education and Early Learning

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$2,475,825

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$299,224

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### **Remove 2024 One-Time Adds**

Expenditures \$(10,543,000)

This is a technical change to remove one-time budget adds from the baseline budget. The adjustments include removing \$2.9 million General Fund childcare worker payments, \$1 million Payroll Expense Tax funded K-12 Mental Health, \$500,000 Families, Education, Preschool, and Promise (FEPP) Levy funded K-12 Mental Health, \$2 million in FEPP funded K-12 Culturally Specific and Responsive programming, \$143,000 General Fund K-12 Culturally Specific and Responsive after school programming, and \$4 million in FEPP funded for Seattle Promise equity enhancements.

#### **Youth Mental Health Baseline Alignment**

Expenditures \$(20,000,000)

This item makes a technical change to align DEEL's baseline budget with current law for allowable uses of the Payroll Expense Tax funding.

### Proposed Operating

#### **General Fund Leadership and Administration Reduction**

Expenditures \$(13,389)

This item reflects a 1% reduction to DEEL's General Fund leadership and administration budget and will result in General Fund savings to help address the City's forecasted General Fund deficit.

#### **K-12 Sustain Educator Diversity**

Expenditures \$750,000

This item uses FEPP Levy fund balance to sustain K-12 Educator Diversity programming provided in partnership with Seattle Public Schools and six community-based organizations through the end of the FEPP Levy (2025-26 School Year). This partnership focuses on increasing the number of BIPOC educators in Seattle Public Schools through recruitment, retention, and professional development activities.

# Department of Education and Early Learning

## **K-12 Sustain Summer Learning**

Expenditures \$1,000,000

This item uses FEPP levy fund balance to sustain Summer Learning Programming provided by 15 community-based organizations to over 1,000 students through the end of the FEPP Levy (2025-26 School Year). These funds directly support summer programming with enhanced or expanded academic, enrichment, and college and career readiness opportunities for Seattle-based K-12 youth disproportionately impacted by inequities in education including learning loss and disengagement. Learning loss and disengagement are more pronounced due to impacts of the COVID pandemic.

## **K-12 Sustain Youth Leadership**

Expenditures \$392,914

This item uses FEPP levy fund balance to sustain K-12 Youth Leadership programming provided by six partner community-based organizations through the end of the FEPP Levy (2025-26 School Year). This partnership focuses on improving academic outcomes for historically underserved youth of color, immigrant and refugee youth disproportionately affected by systemic inequities through identity-affirming cultural education programming.

## **Post-Secondary Sustain Path to UW**

Expenditures \$386,000

This item uses FEPP levy fund balance to sustain the Path to UW program through the end of the FEPP Levy (2025-26 school year). The Path to UW program provides access to transfer supports from dedicated advisors for Seattle Promise students as they continue their academic journey from Seattle Promise to the University of Washington.

## **Shift Administration Costs to FEPP Levy**

Expenditures -

This budget-neutral item shifts \$397,000 in administrative labor costs from the General Fund to the FEPP Levy. This shift does not have a programmatic impact on DEEL's administrative capacity.

## **Shift Culturally Sensitive and Responsive Programming to FEPP Levy**

Expenditures -

This budget-neutral item shifts \$875,000 for K-12 programs at community-based organizations that support Black Girls, LGBTQ+, Youth Leadership, and Educator Diversity from the General Fund to the FEPP levy. This transfer does not have a programmatic impact.

## **Shift Mental Health Programming to Payroll Expense Tax**

Expenditures \$(500,000)

This item reduces \$500,000 General Fund for mental health supports. This programming will be incorporated in the Mayor's Mental Health Initiative funded with the Payroll Expense Tax.

## **Shift Restorative Justice Programming to FEL Levy**

Expenditures \$(800,000)

This item shifts \$800,000 for Restorative Justice programming at Seattle Public Schools to the FEL levy in 2025. This shift does not have a programmatic impact and results in General Fund savings.

# Department of Education and Early Learning

## Sustain Post-Secondary Seattle Promise

Expenditures

-

This item uses FEPP Levy fund balance to sustain Seattle Promise programming, including equity enhancements. Seattle Promise enrollment is expected to exceed original FEPP Implementation and Evaluation plan estimates by nearly 600 students (67%). This additional appropriation will ensure DEEL has adequate resources to fully fund programming through its contract with Seattle Colleges for all Seattle Promise students in the final two school years of the FEPP Levy.

## Youth Mental Health Funding Alignment

Expenditures

\$13,900,000

The Mayor's Youth Mental Health Investment Strategy, announced in June 2024, includes \$15 million of Payroll Expense Tax funding in both 2025 and 2026 between the Department of Education and Early Learning (\$13.9 million) and Seattle Parks and Recreation (\$1.1 million) for youth mental health prevention, early intervention, and treatment. Some of these investments may shift to the next levy, if approved by voters, in the 2026-2027 school year. This one-time item uses Payroll Expense Tax proceeds for the following initiatives:

Reach Out - \$560,000 in 2025 and 2026

This program focuses on preventing and early identification of youth mental health challenges by bridging the gap between the mental health needs of Seattle's youth and the limited availability of professional mental health resources. It also provides resources and training for parents, caregivers, and trusted adults to support youth in distress.

Telehealth Services - \$3.86 million in 2025, \$3.62 million in 2026

These services offer evidence-based online therapy for youth aged 13 to 24, along with support and resources for parents and guardians. These services include scheduled, one-on-one therapy sessions with qualified mental health professionals and interactive tools to support skill-building and individual well-being between sessions.

In Person Mental Health Supports - \$7.6 million in 2025, \$8.3 million in 2026

To expand access to mental health services, DEEL is also increasing in-person mental health support through existing School-Based Health Centers (SBHCs). Public Health Seattle King County (PHSKC) is adding an additional mental health clinician and a mental health coordinator at all SBHC sites at 21 middle and high schools, and providing system-wide mental health clinical consultation, training, and evaluation through partnerships.

In Person Community Hub. In alignment with Mental Health Supports, services include in person care to middle and high school students who are not served by School Based Health Centers. Programming will ensure that students have access to care during out of school time and during summer months. Services will also include expanding access to youth mental health care through community providers.

Universal Screening - \$1.5 million in 2025 and 2026

This service expands mental health screening in Seattle Public Schools to include high school students. Programming includes screening, brief intervention and referral to treatment and is designed to screen students periodically to proactively check-in on mental health, substance abuse and other dimensions of well-being.

Administration and Evaluation - \$380,000 in 2025, \$420,000 in 2026

This includes staffing and support to manage implementation, reporting, and evaluation of the Comprehensive Mental Health Initiative.

# Department of Education and Early Learning

## Early Learning Sweetened Beverage Tax Reduction

Expenditures

-

Due to an ongoing reduction in SBT revenues that was included in the City's August revenue forecast, DEEL identified reductions to their SBT-funded programs in 2026 that includes the following: 1) Transfers 1.5 FTE coaches to FEPP to align with workload changes; 2) reduces the Developmental Bridge Contract by 9%; 3) reduces the ParentChild+ Contract by 7%; and 4) reduces the SBT portion of the Child Care Health Program by 14%. SBT programming is not impacted in 2025 due to the one-time use of SBT reserves.

### Proposed Technical

#### Early Learning FEPP Spending Plan Alignment

Expenditures	\$5,357,260
Revenues	\$2,205,000
Position Allocation	2.00

This item increases the Early Learning FEPP budget in 2025 and reduces it in 2026 to align with the 7-year Spending Plan included in the FEPP Implementation and Evaluation (I&E) Plan that was adopted by ordinance in 2018. The spending plan is based on levy revenue projections and program needs. The current FEPP levy expires in 2026; if the levy is renewed, the budget will be updated to reflect the new spending plan.

Two positions are added to support the planned expansion of the Seattle Preschool Program, which is expected to serve 2,500 students by the final year of the levy. These positions include an Early Education Specialist that monitors the contract and provides oversight of preschool providers and a Human Services Coordinator that is responsible for enrollment.

#### ECEAP Grant Award Increase

Expenditures	\$500,945
Revenues	\$500,945

This revenue-backed item increases DEEL's appropriation from additional funds received from the state's Early Childhood Education and Assistance Program (ECEAP). This is a recurring grant and this amount provides appropriation for DEEL in 2025 and 2026.

#### FEPP Levy Revenue

Revenues	\$3,013,468
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This item modifies FEPP Levy revenues in 2025 and 2026 to align with anticipated revenues in 2025 and 2026 and makes an adjustment to reflect ongoing investment earnings.

#### Final Adjustments for Standard Cost Changes

Expenditures	\$(69,104)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Department of Education and Early Learning

### K-12 FEPP Spending Plan Alignment

Expenditures	\$669,551
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This item increases the K-12 FEPP budget in 2025 and reduces it in 2026 to align with the 7-year Spending Plan included in the FEPP Implementation and Evaluation (I&E) Plan that was adopted by ordinance in 2018. The spending plan is based on levy revenue projections and program needs. The current FEPP levy expires in 2026; if the levy is renewed, the budget will be updated to reflect the new spending plan.

### Leadership and Administration FEPP Spending Plan Alignment

Expenditures	\$100,000
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This item increases the Leadership and Administration FEPP budget in 2025 and reduces it in 2026 to align with the 7-year Spending Plan included in the FEPP Implementation and Evaluation (I&E) Plan that was adopted by ordinance in 2018. The spending plan is based on levy revenue projections and program needs. The current FEPP levy expires in 2026; if the levy is renewed, the budget will be updated to reflect the new spending plan.

### Ongoing Changes from Current Year Legislation

Position Allocation	1.00
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This item includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance.

### Post-Secondary FEPP Levy Spending Plan Alignment

Expenditures	\$(142,553)
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This item makes technical adjustments to align the budget with the Families, Education, Preschool and Promise Levy Implementation & Evaluation Plan. The plan includes a 7-year program budget summary and is based on cost model projections that include non-labor inflation, labor cost changes, and other programmatic changes.

### Upward Bound Grant Award Increase

Expenditures	\$20,753
Revenues	\$20,753

This item increases appropriation authority to reflect an increase in the federal Upward Bound grant. The Upward Bound program serves high school students from low-income families and the goal of the program is to increase the rate at which participants complete secondary education and enroll in and graduate from institutions of post-secondary education.



# Department of Education and Early Learning

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>DEEL - BO-EE-IL100 - Early Learning</b>				
00100 - General Fund	10,194,982	16,654,317	14,686,156	14,672,253
00155 - Sweetened Beverage Tax Fund	7,441,834	7,208,715	7,356,565	6,778,813
14500 - Payroll Expense Tax	5,299,996	-	-	-
17857 - 2011 Families and Education Levy	588,000	-	-	-
17861 - Seattle Preschool Levy Fund	1,660,042	-	-	-
17871 - Families Education Preschool Promise Levy	45,792,916	52,356,256	58,585,045	30,870,748
<b>Total for BSL: BO-EE-IL100</b>	<b>70,977,770</b>	<b>76,219,289</b>	<b>80,627,765</b>	<b>52,321,813</b>
<b>DEEL - BO-EE-IL200 - K-12 Programs</b>				
00100 - General Fund	3,226,500	3,002,310	784,293	816,122
14500 - Payroll Expense Tax	77,515	21,000,000	13,900,000	14,400,000
17857 - 2011 Families and Education Levy	1,306,927	-	-	-
17871 - Families Education Preschool Promise Levy	37,112,201	38,043,268	39,576,328	21,423,592
<b>Total for BSL: BO-EE-IL200</b>	<b>41,723,142</b>	<b>62,045,578</b>	<b>54,260,621</b>	<b>36,639,714</b>
<b>DEEL - BO-EE-IL300 - Post-Secondary Programs</b>				
14000 - Coronavirus Local Fiscal Recovery Fund	1,586,293	-	-	-
17871 - Families Education Preschool Promise Levy	7,718,142	10,167,219	6,484,994	5,543,360
<b>Total for BSL: BO-EE-IL300</b>	<b>9,304,436</b>	<b>10,167,219</b>	<b>6,484,994</b>	<b>5,543,360</b>
<b>DEEL - BO-EE-IL700 - Leadership and Administration</b>				
00100 - General Fund	471,037	763,207	390,883	431,375
00155 - Sweetened Beverage Tax Fund	562,718	589,659	666,269	694,253
17871 - Families Education Preschool Promise Levy	6,550,117	7,013,401	8,152,246	5,185,057
<b>Total for BSL: BO-EE-IL700</b>	<b>7,583,872</b>	<b>8,366,267</b>	<b>9,209,399</b>	<b>6,310,685</b>
<b>Department Total</b>	<b>129,589,220</b>	<b>156,798,353</b>	<b>150,582,779</b>	<b>100,815,572</b>
<b>Department Full-Time Equivalents Total*</b>	<b>120.50</b>	<b>121.50</b>	<b>124.50</b>	<b>124.50</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

## Department of Education and Early Learning

### Budget Summary by Fund Department of Education and Early Learning

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	13,892,519	20,419,834	15,861,332	15,919,750
00155 - Sweetened Beverage Tax Fund	8,004,553	7,798,374	8,022,834	7,473,066
14000 - Coronavirus Local Fiscal Recovery Fund	1,586,293	-	-	-
14500 - Payroll Expense Tax	5,377,511	21,000,000	13,900,000	14,400,000
17857 - 2011 Families and Education Levy	1,894,927	-	-	-
17861 - Seattle Preschool Levy Fund	1,660,042	-	-	-
17871 - Families Education Preschool Promise Levy	97,173,376	107,580,144	112,798,613	63,022,756
<b>Budget Totals for DEEL</b>	<b>129,589,220</b>	<b>156,798,353</b>	<b>150,582,779</b>	<b>100,815,572</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
330040	Intergov-Health Svcs	27,226	-	-	-
331000	Direct Federal Grants	-	518,827	-	-
331110	Direct Fed Grants	233,083	-	539,580	539,580
334010	State Grants	6,067,486	5,952,901	6,453,846	6,270,894
341150	Private Reimbursements	22	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>6,327,816</b>	<b>6,471,728</b>	<b>6,993,426</b>	<b>6,810,474</b>
311010	Real & Personal Property Taxes	1,146	-	-	-
<b>Total Revenues for: 12300 - Election Vouchers Fund</b>		<b>1,146</b>	<b>-</b>	<b>-</b>	<b>-</b>
331110	Direct Fed Grants	1,586,293	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>1,586,293</b>	<b>-</b>	<b>-</b>	<b>-</b>
360010	Investment Interest	-	200,000	490,000	50,000
<b>Total Revenues for: 17857 - 2011 Families and Education Levy</b>		<b>-</b>	<b>200,000</b>	<b>490,000</b>	<b>50,000</b>
400000	Use of/Contribution to Fund Balance	-	(200,000)	(490,000)	(50,000)
<b>Total Resources for: 17857 - 2011 Families and Education Levy</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
311010	Real & Personal Property Taxes	889	-	-	-
360010	Investment Interest	-	100,000	17,000	-

## Department of Education and Early Learning

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Total Revenues for: 17861 - Seattle Preschool Levy Fund</b>		<b>889</b>	<b>100,000</b>	<b>17,000</b>	<b>-</b>
400000	Use of/Contribution to Fund Balance	-	(100,000)	(17,000)	-
<b>Total Resources for: 17861 - Seattle Preschool Levy Fund</b>		<b>889</b>	<b>-</b>	<b>-</b>	<b>-</b>
311010	Real & Personal Property Taxes	88,573,177	89,830,354	90,728,658	1,361,975
337080	Other Private Contrib & Dons	-	2,795,000	5,000,000	2,500,000
341150	Private Reimbursements	4,352,611	-	-	-
360010	Investment Interest	-	2,200,000	3,089,000	579,000
397010	Operating Transfers In	-	-	-	12,750,000
<b>Total Revenues for: 17871 - Families Education Preschool Promise Levy</b>		<b>92,925,787</b>	<b>94,825,354</b>	<b>98,817,658</b>	<b>17,190,975</b>
400000	Use of/Contribution to Fund Balance	-	12,754,790	13,980,954	45,831,781
<b>Total Resources for: 17871 - Families Education Preschool Promise Levy</b>		<b>92,925,787</b>	<b>107,580,145</b>	<b>112,798,613</b>	<b>63,022,756</b>
<b>Total DEEL Resources</b>		<b>100,841,932</b>	<b>114,051,873</b>	<b>119,792,039</b>	<b>69,833,230</b>

### Appropriations by Budget Summary Level and Program

#### DEEL - BO-EE-IL100 - Early Learning

The purpose of the Early Learning Budget Summary Level is to help children enter school ready to succeed, provide preschool teachers with resources and training, and assist Seattle families with gaining access to early learning resources.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Early Learning	70,977,770	76,219,289	80,627,765	52,321,813
<b>Total</b>	<b>70,977,770</b>	<b>76,219,289</b>	<b>80,627,765</b>	<b>52,321,813</b>
Full-time Equivalents Total*	65.50	65.50	67.50	67.50

*\*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*

## Department of Education and Early Learning

### **DEEL - BO-EE-IL200 - K-12 Programs**

The purpose of the K-12 Division Budget Summary Level is to manage K-12 investments in elementary, middle, and high school, as well as health strategies across the K-12 continuum.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
K-12 Programs	41,723,142	62,045,578	54,260,621	36,639,714
<b>Total</b>	<b>41,723,142</b>	<b>62,045,578</b>	<b>54,260,621</b>	<b>36,639,714</b>
Full-time Equivalents Total*	19.00	19.00	20.00	20.00

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### **DEEL - BO-EE-IL300 - Post-Secondary Programs**

The purpose of the Post-Secondary Budget Summary Level is to help achieve the goal of the City's Education Action Plan that 70% of all student groups in Seattle Public Schools will go on to attain a post-secondary credential by the year 2030.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Post-Secondary Programs	9,304,436	10,167,219	6,484,994	5,543,360
<b>Total</b>	<b>9,304,436</b>	<b>10,167,219</b>	<b>6,484,994</b>	<b>5,543,360</b>
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

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### **DEEL - BO-EE-IL700 - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Department of Education and Early Learning.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	2,515,620	2,386,345	2,403,814	1,637,991
Departmental Indirect Costs	-	175,871	21,841	30,614
Divisional Indirect Costs	4,989,654	5,804,050	6,783,743	4,642,080
Pooled Benefits	78,597	-	-	-
<b>Total</b>	<b>7,583,872</b>	<b>8,366,267</b>	<b>9,209,399</b>	<b>6,310,685</b>
Full-time Equivalents Total*	33.00	34.00	34.00	34.00

*\*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*

# Department of Education and Early Learning

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

## Citywide Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	2,515,620	2,386,345	2,403,814	1,637,991

## Departmental Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Departmental Indirect Costs	-	175,871	21,841	30,614
Full Time Equivalents Total	31.00	31.00	31.00	31.00

## Divisional Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Divisional Indirect Costs	4,989,654	5,804,050	6,783,743	4,642,080
Full Time Equivalents Total	2.00	3.00	3.00	3.00

## Pooled Benefits

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Pooled Benefits	78,597	-	-	-

# Human Services Department

Tanya Kim, Director

(206) 386-1001

<https://www.seattle.gov/human-services>

## Department Overview

The mission of the Human Services Department (HSD) is to connect people with resources and solutions during times of need, so all Seattle residents can live, learn, work, and take part in strong and healthy communities. HSD contracts with more than 200 community-based human service providers and administers programs to ensure Seattle residents have food and shelter, access to health care, opportunities to gain social and economic independence and success, and many more of life's basic necessities. HSD also serves King County as the Area Agency on Aging. HSD is committed to working with the community to provide appropriate and culturally responsive services.

Through the lens of racial equity, HSD supports programs, initiatives, and policies that address six investment impact areas:

1. Preparing Youth for Success
2. Supporting Affordability and Livability
3. Addressing Homelessness
4. Promoting Public Health
5. Supporting Safe Communities
6. Promoting Healthy Aging

HSD's work is funded by a variety of revenue sources, including federal, state, and inter-local grants, as well as the City's General Fund, Sweetened Beverage Tax Fund, Short Term Rental tax revenues, and the Payroll Expense Tax Fund.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	186,087,678	241,350,860	248,273,645	264,240,471
Other Funding - Operating	111,494,910	99,677,305	116,382,128	112,922,629
<b>Total Operations</b>	<b>297,582,588</b>	<b>341,028,165</b>	<b>364,655,773</b>	<b>377,163,099</b>
<b>Total Appropriations</b>	<b>297,582,588</b>	<b>341,028,165</b>	<b>364,655,773</b>	<b>377,163,099</b>
 Full-Time Equivalents Total*	 427.25	 434.25	 466.50	 466.50

\* 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

# Human Services Department

## Budget Overview

The General Fund revenue forecast for the City's 2025 and 2026 Proposed budgets is insufficient to cover expected costs. While the 2025 and 2026 Proposed Budget increases the Human Services Department's overall General Fund budget compared to the 2024 Adopted Budget, some General Fund reductions were identified to mitigate this shortfall in revenues. Taken together the reductions strive to minimize the impact to direct service levels.

The 2025 and 2026 Proposed Budget for the Human Services Department (HSD) is \$364.7 million in 2025 and \$377.2 million in 2026. This is a 6.9% increase in 2025 above HSD's 2024 Adopted Budget and a 3.4% increase in 2026 above HSD's 2025 Proposed Budget. The proposed budget prioritizes investments in the areas of addressing homelessness, advancing community safety, and streamlining public health.

To support existing direct service providers, the proposed budget includes funding for inflationary increases for HSD's service provider contracts in 2025 (\$9.8 million) and 2026 (\$16.8 million).

The proposed budget for the Human Services Department includes \$128 million in 2025 and \$134.8 million in 2026 for addressing homelessness which equates to a 12% increase in 2025 and a 17% increase in 2026 compared to 2024 funding levels. HSD's homelessness budget is 71% of the citywide homelessness budget in 2025 (\$180.2 million total) and 70% of the citywide homelessness budget in 2026 (\$192.4 million in total).

For addressing homelessness, the proposed budget includes \$3.2 million of new ongoing investments to sustain the City's shelter capacity, \$2.6 million of new funding for an enhanced shelter in 2025 which will further expand in 2026 to provide additional behavior health services to those in need, and \$300k to expand the efforts of the City's Unified Care Team for which HSD coordinates outreach and referrals to shelter for people experiencing homelessness.

Starting in 2025, \$11.5 million of funding for homelessness outreach and prevention services will be managed by the City's Homelessness Division instead of the King County Regional Homelessness Authority (KCRHA) like previous years. After accounting for the operational change, the proposed budget adds funding for KCRHA in 2025 and 2026. It adds \$6.7 million in 2025, equating to a total of \$104.6 million for KCRHA in 2025, and adds an additional \$5.9 million in 2026 for a total of \$110.5 million for KCHRA in 2026.

HSD's proposed budget advances community safety. HSD's Supporting Safe Communities Budget Summary Level is \$61.9 million in 2025 and \$63.6 million in 2026; it includes investments managed by HSD's Homelessness Division and investments managed by HSD's Safe and Thriving Communities (STC) Division. STC manages the department's investments in community safety and violence prevention programs. The proposed budget includes \$8.15 million of new ongoing investments to support safe communities: \$2 million for human trafficking, \$4.25 million to address gun violence in schools and protect youth, and \$1.9 million in ongoing funding to sustain the Third Avenue Project's work conducting outreach and engagement along the Third Avenue corridor in the downtown core, previously funded with one-time funding.

Additionally, the proposed budget maintains existing investment levels in public health programming and streamlines the public health investments in HSD. It transfers \$5.6M of public health related investments to the Public Health Budget Summary Level that were previously in other HSD Budget Summary Levels, for a total investment of \$25 million in 2025. The City is continuing to expand Mobile Integrated Health program, SFD will add an additional team to the Post Overdose Team (H99) to conduct patient follow-up and recovery system navigation. It is the intention of the executive to add 2 counselor positions in HSD to support the Mobile Integrated Health expansion.

# Human Services Department

## Incremental Budget Changes

### Human Services Department

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>341,028,165</b>	<b>434.25</b>
<b>Baseline</b>		
One-time Items Removed from Baseline Budget	(10,744,520)	-
Contract inflation	9,854,756	-
Bargained Annual Wage and Market Wage Increases to Base Budget	8,875,792	-
Reverse Bargained Annual Wage and Market Wage Increases to Base Budget from the Human Services Fund (16200) Budget	(4,819,809)	-
Correction to Baseline Revenues	192,577	-
Community Development Block Grant (CDBG) Baseline Adjustment	(4,947,431)	-
Citywide Adjustments for Standard Cost Changes	1,334,052	-
<b>Proposed Operating</b>		
Open an Enhanced Shelter	2,256,000	-
Add \$1 million for Tiny House Villages	1,000,000	-
Add Ongoing Funding for Shelter Previously Supported with COVID-19 Relief Funds	2,200,000	-
Community Development Block Grant (CDBG) for Homelessness Shelters	3,178,870	-
Expand Unified Care Team Shelter Referrals to Weekends	308,074	-
Ongoing Funding for the Unified Care Team Director	210,000	-
Unified Care Team Administrative Positions	279,070	2.00
One Seattle Outreach	150,000	-
Align Shelter & Village Lease Budget to Actual Lease Costs	(195,055)	-
Reduce Funding for Administration	(85,210)	-
Addressing Gun Violence in Schools	4,250,000	1.00
Commercial Sexual Exploitation Interventions	2,000,000	5.00
Ongoing Funding for the Third Avenue Project (TAP)	1,900,000	-
Remove Budget for Strategic Advisor for Public Safety Systems Improvement	(199,274)	-
Eliminate General Fund Support for Health Home Program	(424,507)	-
Opioid Settlement Fund Appropriation Increase	209,801	-
Community Development Block Grant (CDBG) for a Community Facilities Request for Proposal (RFP)	1,705,116	-
Community Development Block Grant (CDBG) for Minor Home Repair	500,000	-
Eliminate Funding for Legal Counsel for Youth and Children	(123,662)	-
Eliminate Funding for Public Benefits Legal Assistance	(49,901)	-
Eliminate Funding for United Way Tax Prep Assistance	(100,000)	-
Reduce funding to Support Administration for HSD's Youth and Family Empowerment Division	(107,420)	-
Reduce Support for Information and Assistance Community Living Connections	(150,000)	-



## Human Services Department

	Dollars	FTE
Reduction to Youth and Young Adults for Success Portfolio	(250,000)	-
Eliminate Funding for Technical Assistance Program for Community Organizations	(215,000)	-
Eliminate General Fund Support for Food System Support & Food Evaluations	(120,000)	-
Eliminate Unallocated Budget for Community Facilities	(259,066)	-
Position Reduction to Protection and Advocacy Program Support	(93,000)	(0.75)
Reduce General Fund Support for Aging and Disability Services Case Management	(1,100,000)	-
Reduce Unallocated Preparing Youth for Success Budget	(70,000)	-
Reduction to Aging Network Discretionary Budget	(100,000)	-
Remove Budget for Vacant Senior Planning and Development Specialist Position	(174,524)	-
Reduction to Sweetened Beverage Tax Funding for Culturally Nourishing Foods Programs in 2026	-	-
Reduction to Sweetened Beverage Tax Funding for Food Bags for Childcare Providers in 2026	-	-
Reduce General Fund Support for Federal Grants Management Unit	(179,690)	-
Remove Budget for Vacant Senior Buyer Position	(104,801)	-
Shift Budget for Administrative Staff Analyst	(96,906)	-
Adjustment to Human Services Fund Revenue Backed Appropriation	9,317,074	-
<b>Proposed Technical</b>		
Ongoing Changes from Current Year Legislation	-	25.00
Final Adjustments for Standard Cost Changes	181,152	-
Internal Position Transfers	-	-
Redirect Budget for Position on Loan to the Mayor's Office	-	-
Transfer AWI Appropriation to Align with Positions	-	-
Transfer Budget for Aging and Disability Services Division Director to Healthy Aging Budget Summary Level	-	-
Transfer budget for HSD Homelessness Director	-	-
Transfer Budget to Align Youth Investment Budget	-	-
Transfer Crisis Response Team to Seattle Police Department	(670,105)	-
Reallocate Contract Inflation Added in Error	(894,844)	-
Homelessness Division Budget Realignment	-	-
Public Health Budget Realignment	-	-
General Fund Budget Adjustment	-	-
Human Services Fund Budget Adjustment	(1)	-
Opioid Settlement Fund Alignment	-	-
Fund Balancing Entry for the Human Services Fund	-	-
Fund Balancing Entry for the Opioid Settlement Fund	-	-
<b>Total Incremental Changes</b>	<b>\$23,627,607</b>	<b>32.25</b>
<b>Total 2025 Proposed Budget</b>	<b>\$364,655,773</b>	<b>466.50</b>

# Human Services Department

## Description of Incremental Budget Changes

### Baseline

#### **One-time Items Removed from Baseline Budget**

Expenditures	\$(10,744,520)
Revenues	\$(730,020)

The item removes one-time revenue and expenditure budget appropriated in the 2024 Adopted Budget from the 2025-2026 Proposed base budget:

- \$992k General Fund for food and meal programs: \$650k for an emergency food fund, \$300k for meal providers, \$42k for senior meal programs.
- \$2.6M General Fund for homelessness programs administered by the KCRHA: \$500k for behavioral health services, \$100k for relocation of Rosie's Tiny Home Village, \$500k for contract inflation and provider pay, and \$1.5 million for RV parking and storage.
- \$5.14M General Fund for community safety programs: \$2 million for Public Defender Association for the Let Everyone Advance with Dignity (LEAD) and CoLEAD programs, \$1.9 million for the Third Avenue Project, \$500k for a gun violence reduction program, \$240k for a dedicated phone line for crisis prevention and intervention services for first responders, \$200k for mental health resources for crisis responders, \$200k for pre-filing diversion, and \$100k for survivors of police violence.
- \$450k General Fund for programs addressing gender-based violence
- \$800k General Fund for programs supporting public health: \$500k for behavioral health services for the Latino community and \$300k for comprehensive substance use disorder treatment.
- \$582k for opioid response backed by Opioid Settlement Fund revenue
- \$148k for data system replacement, backed by prior year grant revenue

Additionally, this item does not add budget for one-time reductions implemented in the 2023-24 budget process:

- \$100k for food program evaluation
- \$177k for youth development programs
- \$125k for Seattle Neighborhood Group community safety program
- \$1.8M to expand the Mobile Crisis Team program

#### **Contract inflation**

Expenditures	\$9,854,756
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The Seattle Municipal Code (3.20.060) currently requires an annual inflationary adjustment based on the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for 12 months ending in June. For 2025, this is 4.4% increase and for 2026 it is an additional 3% increase on HSD's provider contracts.

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures	\$8,875,792
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

## Human Services Department

### Reverse Bargained Annual Wage and Market Wage Increases to Base Budget from the Human Services Fund (16200) Budget

Expenditures \$(4,819,809)

This item removes the budget added to the Human Services Fund (16200) in the baseline item titled "Bargained Annual Wage and Market Wage Increases to Base Budget". The budget added in this change request was not tied to a revenue source and overstates the budget in the Human Services Fund (16200). The budget for the annual wage increases for HSD employees is included in HSD's base budget and other change requests that are backed by revenue.

### Correction to Baseline Revenues

Expenditures \$192,577

Revenues \$192,577

This item corrects the budget in the Human Services Fund by removing negative "use of fund balance" revenue lines and zeroing out negative retirement account lines without a funding source. These lines were part of the baseline budget related to the reduction in the retirement account in the 2024 Adopted Budget.

### Community Development Block Grant (CDBG) Baseline Adjustment

Expenditures \$(4,947,431)

Revenues \$(4,947,432)

This item removes HSD CDBG baseline amounts in all agency services and retains CDBG in baseline for administration.

### Citywide Adjustments for Standard Cost Changes

Expenditures \$1,334,052

Revenues \$603,150

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## Proposed Operating

### Open an Enhanced Shelter

Expenditures \$2,256,000

Funding in 2025 (combined with existing base funding) will support the opening of an enhanced shelter and shifts funding and bed capacity currently at the Pearl Warren Building in the Chinatown-International District (Navigation Center), for an enhanced shelter in a new location that will support a total of 60 shelter units.

In 2026, the amount for the enhanced shelter increases to \$5,278,466. The increased level of funding will deepen and expand wrap-around services and provide robust behavioral health services. The services will include access to mental health and substance use disorder treatment services, crisis assistance, and access to basic needs. The enhanced shelter will prioritize services for unsheltered homeless adults who are living with significant un/under-treated challenges related to behavioral health and substance use disorders.

## Human Services Department

### Add \$1 million for Tiny House Villages

Expenditures	\$1,000,000
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This item adds \$1 million in ongoing funding to address an operating gap in the City's Tiny House Village (THV) investments, which provides ongoing funding for operating and behavioral health services that were previously funded through one-time investments and ensures existing THVs remain open.

### Add Ongoing Funding for Shelter Previously Supported with COVID-19 Relief Funds

Expenditures	\$2,200,000
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Since 2022, \$2.2 million of funding for Africatown's Benu shelter with 150 beds serving African American men was funded with Coronavirus Relief Funds that expire in December 2024. This item adds \$2.2 million of ongoing funding to sustain the shelter and bed capacity into future years.

### Community Development Block Grant (CDBG) for Homelessness Shelters

Expenditures	\$3,178,870
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Revenues	\$3,178,870
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For the 2025-2026 Proposed Budget, the administration removed CDBG funds from departments' baselines and reviewed department proposals for use of the federal grant funds for facilities and public services projects.

This item continues \$3,150,000 of CDBG for homeless shelter services. Consistent with prior years, the funding will be included in the City's contract with the King County Regional Homelessness Authority.

### Expand Unified Care Team Shelter Referrals to Weekends

Expenditures	\$308,074
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The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores public spaces. The 2025-2026 Proposed Budget expands services provided by the UCT from 5 to 7 days per week.

This item adds \$308,074 to allow for up to two shelter programs to offer extended intake hours. This would allow the UCT to be able to make referrals to shelter on weekends.

### Ongoing Funding for the Unified Care Team Director

Expenditures	\$210,000
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The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores public spaces. The 2025-2026 Proposed Budget expands services provided by the UCT from 5 to 7 days per week.

This item adds \$210,000 for the UCT Director to oversee the interdepartmental workgroup tasked with resolving encampments and ensuring public spaces are accessible Citywide. In previous years this position was funded on a one-time basis with HSD's base budget.

### Unified Care Team Administrative Positions

Expenditures	\$279,070
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Position Allocation	2.00
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The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness,

## Human Services Department

removes trash and debris from encampments, and restores public spaces.

This item adds budget and 2 FTE to HSD for positions supporting the Unified Care Team that were previously funded with one-time funding in the Finance and Administrative Services Department budget:

- 1 Admin Spec III that provides high-level program and customer support by receiving, researching and responding to routine inquiries about unauthorized encampments.
- 1 Admin Staff Analyst that develops responses to complex inquiries and complaints regarding unauthorized homeless encampments and the City's homelessness programs and response efforts, supports UCT leadership through communications and proactive community messaging, and identifies recommendations on policy changes.

### One Seattle Outreach

Expenditures	\$150,000
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This item provides ongoing funding for the One Seattle Outreach (OS Outreach) program, currently piloted with one-time resources. OS Outreach is a component of the Downtown Activation Plan (DAP) that aims to engage individuals who are living on the street or otherwise in need of support services.

The goal of the OS Outreach program is to build relationships with people to facilitate connections to resources that improve their stability and well-being. The program works primarily in high-traffic areas of Downtown Seattle, connecting with individuals who face homelessness, substance use issues, struggle with affordability or are otherwise in need of support services.

### Align Shelter & Village Lease Budget to Actual Lease Costs

Expenditures	\$(195,055)
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This item reduces HSD's budget by \$195,055 to align HSD's actual shelter lease budget to actual costs. This reduction does not impact existing homeless shelter programs but instead right-sizes the line item to actual costs.

### Reduce Funding for Administration

Expenditures	\$(85,210)
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The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces funding for administration in the City's contract with the with the King County Regional Homelessness Authority (KCRHA) by \$85,210.

### Addressing Gun Violence in Schools

Expenditures	\$4,250,000
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Position Allocation	1.00
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This item adds \$4.25 million to support school-based violence intervention specialists, expand safe passage programs, expand case management for students most impacted by gun violence, and establish a family resource fund for those participating in case management.

### Commercial Sexual Exploitation Interventions

Expenditures	\$2,000,000
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Position Allocation	5.00
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This item adds funding to provide support for survivors of commercial sexual exploitation and sex worker interventions, including providing appropriate community-based support resources and advocates for systems navigation.

# Human Services Department

## Ongoing Funding for the Third Avenue Project (TAP)

Expenditures	\$1,900,000
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This item adds ongoing funding to continue the Third Avenue Project (TAP) in 2025. TAP was previously funded on a one-time basis. This program has operated since late 2022 and addresses public safety concerns in the 3rd Avenue community.

## Remove Budget for Strategic Advisor for Public Safety Systems Improvement

Expenditures	\$(199,274)
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This item reduces funding for a Strategic Advisor position budgeted in 2023 for systems improvements supporting HSD's safety portfolio. This position is vacant.

## Eliminate General Fund Support for Health Home Program

Expenditures	\$(424,507)
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This item removes \$424,507 from the Health Home program. The Health Home program, launched in 2017, coordinates care and services for Medicaid beneficiaries who have chronic health conditions. City general funds were included to help launch and stabilize the pilot. In 2024, the program revenue became self-sustaining by meeting their target caseloads, allowing for the removal of general fund support.

## Opioid Settlement Fund Appropriation Increase

Expenditures	\$209,801
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Revenues	\$256,904
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This item increases the Opioid Settlement Fund appropriation in HSD by \$209,803.

It adds \$93,483 in ongoing funding for:

- Administration (\$13.5k)
- Opioid Abatement Council (\$13.5k)
- HSD staffing costs to support Health One, the Seattle Fire Department's Mobile Integrated Health response unit (\$45.5k)
- Contract inflation for Drug User Health Services (\$20.5k)

This item also adds one-time budget of \$116,318 to cover the cost of an FTE in HSD Director's Office to lead public health-related work. The proposed budget change titled "Bargained Annual Wage and Market Wage Increases to Base Budget" central change request adds appropriation of \$47,103 in 2025 and \$62,671 of Opioid Settlement Funds. The revenue for that change is included in this item.

## Community Development Block Grant (CDBG) for a Community Facilities Request for Proposal (RFP)

Expenditures	\$1,705,116
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Revenues	\$1,705,116
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For the 2025-2026 Proposed Budget, the administration removed CDBG funds from departments' baselines and reviewed department proposals for use of the federal grant funds for facilities and public services projects.

This item adds \$1,705,116 of CDBG funds to continue funding for community facilities. HSD plans to establish an annual RFP process where Seattle's human service agencies can apply for capital funding on a predictable cycle that is equitable and transparent.

## Human Services Department

### Community Development Block Grant (CDBG) for Minor Home Repair

Expenditures	\$500,000
Revenues	\$500,000

For the 2025-2026 Proposed Budget, the administration removed CDBG funds from departments' baselines and reviewed department proposals for use of the federal grant funds for facilities and public services projects.

This item adds \$500,000 of CDBG funds to continue the Minor Home Repair Program that preserves affordable housing and prevents loss of housing units specifically for low-income seniors and people with disabilities.

### Eliminate Funding for Legal Counsel for Youth and Children

Expenditures	\$(123,662)
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This budget item eliminates funding for Legal Counsel for Youth and Children to provide homeless youth free legal assistance. The City of Seattle currently provides approximately half of the overall funding for this program. An estimated 49% of the funding for the program would remain, funded by other funders.

### Eliminate Funding for Public Benefits Legal Assistance

Expenditures	\$(49,901)
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This item eliminates funding for a public benefits legal assistance program which provides direct legal representation, advice and counsel to single adults and families who have received an adverse decision regarding denial, termination, reduction or overpayment of state public assistance. HSD funds a small portion (9%) of the overall program. The program is currently run by Solid Ground.

### Eliminate Funding for United Way Tax Prep Assistance

Expenditures	\$(100,000)
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This item removes \$100,000 from HSD's budget that currently funds United Way of King County free tax preparation services for low- and moderate-income households.

### Reduce funding to Support Administration for HSD's Youth and Family Empowerment Division

Expenditures	\$(107,420)
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This item eliminates administrative funding set aside for language access, community engagement and professional development for the Youth and Family Empowerment Division.

### Reduce Support for Information and Assistance Community Living Connections

Expenditures	\$(150,000)
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This item reduces \$150,000 or 9.5% of total funding for Aging and Disability Services' budget for Information and Assistance Community Living Connections which is first point-of-contact call center services that navigate and guide older adults and caregivers to resources and programs that enable them to age in their homes and communities.

### Reduction to Youth and Young Adults for Success Portfolio

Expenditures	\$(250,000)
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This item is a 5% reduction to Supporting Youth and Young Adults for Success portfolio, which funds community agencies to provide preemployment skill building and mentorship. The \$250,000 is currently unallocated in 2024 and the proposed reduction would not impact service levels in 2025.

# Human Services Department

## **Eliminate Funding for Technical Assistance Program for Community Organizations**

Expenditures \$(215,000)

This item eliminates funding for technical assistance to a cohort of eight community organizations currently provided by Communities Rise. It does not directly impact human service delivery.

## **Eliminate General Fund Support for Food System Support & Food Evaluations**

Expenditures \$(120,000)

This item eliminates general fund support for food and meals evaluation and community engagement which will reduce HSD's ability to understand program impact and best meet community needs.

## **Eliminate Unallocated Budget for Community Facilities**

Expenditures \$(259,066)

This item eliminates \$259,066 of General Fund in the Community Facilities budget program. This budget has been used to fund community facilities projects in prior years but was unallocated in 2024. The 2025 budget supports \$3.6 million for Community Facilities programs.

## **Position Reduction to Protection and Advocacy Program Support**

Expenditures \$(93,000)

Position Allocation (0.75)

This item reduces \$93,000 and 0.75 FTE from HSD's budget for a Senior Grants and Contract Specialist position in HSD's Aging and Disability Services Division. The position is currently vacant.

## **Reduce General Fund Support for Aging and Disability Services Case Management**

Expenditures \$(1,100,000)

This item reduces Aging and Disability Services Case Management's in-house labor budget by \$1.1 million. The costs will be shifted and funded with Washington State Department of Social and Health Services Title XIX grant funds. HSD will continue to meet its obligation to provide Medicaid case management services to elderly, chronically ill, and disabled persons, who are at risk of institutionalization. This reduction can be absorbed in 2025 and 2026 without impacting service levels.

## **Reduce Unallocated Preparing Youth for Success Budget**

Expenditures \$(70,000)

In 2024, these funds were used as a one-time investment and are unallocated in 2025.

## **Reduction to Aging Network Discretionary Budget**

Expenditures \$(100,000)

This item reduces \$100,000 from HSD's Aging Network discretionary budget. The Aging Network's discretionary budget funds case managers who conduct face-to-face assessments and develop care plans for adults aged 55 and older who are not eligible for Medicaid Long-Term Services. These costs will be shifted and funded with Washington State DSHS Senior Citizen Services Act and Older Americans Act grant funds.



## Human Services Department

### **Remove Budget for Vacant Senior Planning and Development Specialist Position**

Expenditures \$(174,524)

Eliminates funding (\$174,524 GF ongoing) for a new Senior Planning and Development Specialist supporting the Youth and Family Empowerment (YFE) Division. The position is vacant.

### **Reduction to Sweetened Beverage Tax Funding for Culturally Nourishing Foods Programs in 2026**

Expenditures -

Due to an ongoing annual reduction of approximately \$1.0 million in Sweetened Beverage Tax (SBT) revenues that was included in the City's August revenue forecast, this item when combined with the item titled "Reduction to Sweetened Beverage Tax Funding for Food Bags for Childcare Providers in 2026" reduces approximately 8% of the department's SBT funding in 2026. SBT revenues and expenditures in 2025 are not impacted with this change.

This item removes \$353,784 in 2026 for Culturally Nourishing Foods which provides contract funding for groceries, meals, transportation, and nutrition education.

### **Reduction to Sweetened Beverage Tax Funding for Food Bags for Childcare Providers in 2026**

Expenditures -

Due to an ongoing annual reduction of approximately \$1.0 million in Sweetened Beverage Tax (SBT) revenues that was included in the City's August revenue forecast, this item, when combined with the item titled "Reduction to Sweetened Beverage Tax Funding for Culturally Nourishing Foods Programs in 2026" reduces approximately 8% of the department's SBT funding in 2026. SBT revenues and expenditures in 2025 are not impacted with this change.

This item reduces \$80,000 in SBT funds in 2026, eliminating HSD funding for produce bags for in-home family childcare providers (aka Farm to Child Care pilot). The produce bags enhance the food already provided through HSD's ongoing Child Care Nutrition Program (CCNP).

### **Reduce General Fund Support for Federal Grants Management Unit**

Expenditures \$(179,690)

This item reduces the general fund support for HSD's Federal Grants Management Unit by \$179,690. HSD will use existing Community Development Block Grant appropriation to cover these costs.

### **Remove Budget for Vacant Senior Buyer Position**

Expenditures \$(104,801)

This item reduces the general fund budget of \$104,801 for a Senior Buyer position in the Human Services Department. The position is vacant.

### **Shift Budget for Administrative Staff Analyst**

Expenditures \$(96,906)

This item reduces \$96,906 of general fund supporting a portion of an Administrative Staff Analyst in the Leadership & Administration Budget Summary Level. HSD has identified other funding in the base budget that can replace the general fund. There is no staffing impact resulting from this change.

# Human Services Department

## Adjustment to Human Services Fund Revenue Backed Appropriation

Expenditures	\$9,317,074
Revenues	\$9,317,074

This item adds revenue backed budget appropriation of \$9,317,074 in 2025 and \$9,606,354 in 2026 to reflect the anticipated award amounts of over 16 grants HSD will receive and increases to other ongoing revenue sources.

## Proposed Technical

### Ongoing Changes from Current Year Legislation

Position Allocation	25.00
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This change includes ongoing position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance. It continues:

- 19 full-time positions for the Unified Care Team: 5 Strategic Advisor I positions, acting as Regional Coordinators, and 14 Counselor positions will support the Unified Care Team's geographic approach to outreach with unsheltered individuals connecting them with shelter and other resources.
- 2 full-time positions in the Human Services Department to support HSD's homelessness portfolio: 1 Sr. Grants & Contracts Specialist and 1 Executive Assistant.
- 4 full-time grant funded positions in the Human Services Department: 1 Sr. Grants and Contracts Specialist and 3 Counselor positions. These positions are funded by increased ongoing revenue from the TXIX grant.

### Final Adjustments for Standard Cost Changes

Expenditures	\$181,152
Revenues	\$9,724

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### Internal Position Transfers

Position Allocation	-
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This item transfers positions between multiple budget programs in HSD to correctly align the FTE authority with the location of the budget for the position.

### Redirect Budget for Position on Loan to the Mayor's Office

Expenditures	-
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This item transfers \$205k of budget from the Promoting Public Health Budget Summary Level to the Leadership and Administration Budget Summary Level for an Operations Manager position on loan to the Mayor's Office.

### Transfer AWI Appropriation to Align with Positions

Expenditures	-
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This item transfers appropriation added in the change titled "Bargained Annual Wage and Market Wage Increases to Base Budget". This transfer moves budget into the correct Budget Summary Level based to align with HSD positions.

# Human Services Department

## Transfer Budget for Aging and Disability Services Division Director to Healthy Aging Budget Summary Level

Expenditures -

This item transfers \$217k of budget for the Aging and Disability Services Division director from the Supporting Affordability and Livability Budget Summary Level to the Promoting Healthy Aging Budget Summary Level.

## Transfer budget for HSD Homelessness Director

Expenditures -

This item transfers \$235k of budget for the Director of Homelessness from the Leadership & Administration Budget Summary Level to the Addressing Homelessness Budget Summary Level.

## Transfer Budget to Align Youth Investment Budget

Expenditures -

This item is a technical adjustment which transfers of \$276k from the Promoting Public Health Budget Summary Level and \$309k from the Supporting Affordability and Livability Budget Summary Level to the Preparing Youth for Success Budget Summary Level for proper alignment of youth investments in HSD's portfolio.

## Transfer Crisis Response Team to Seattle Police Department

Expenditures \$(670,105)

This item transfers \$670,105 of General Fund budget in the Supporting Safe Communities BSL to Seattle Police Department. This funding will be utilized for pay for the Crisis Responders hired within SPD as City employees. This work was formerly contracted to a community-based organization, DESC, but has now been moved in-house into SPD.

## Reallocate Contract Inflation Added in Error

Expenditures \$(894,844)

This item removes \$894,844 of unallocated funds from HSD's Aging and Disability Services Division's budget that was added erroneously in prior years for contract inflation.

## Homelessness Division Budget Realignment

Expenditures -

Revenues -

The 2025-2026 Proposed Budget expands HSD's Homelessness Division by transferring funds from the King County Regional Homelessness Authority (KCRHA) back to the City and growing the existing team of 11 FTEs to 33 FTEs. This was first accomplished in the 2024 supplemental budget and is continued in the Proposed Budget. The Proposed Budget repurposes 1 HSD FTE and adds 21 FTEs to continue HSD's Homelessness Division structure established in 2024. The new structure is required to assume direct oversight of prevention and outreach investments transferred back to the City from the KCRHA and to implement the expansion of Unified Care Team. Base budget is used to fund the additional FTEs, along with increased funding for administration from the Housing Levy.

Within HSD's Addressing Homelessness Budget Summary Level this change:

- Transfers \$7.3 million of budget for outreach from the KCHRA budget program to City Managed Budget Program to fund contracts (\$5.8M) and to fund 14 FTE Counselors (\$1.5M) for the Unified Care Team.
  - Transfers \$2.8 million of budget for prevention from the KCHRA budget program to City Managed Budget Program to for prevention services contracts (\$2.7M) and for contract administration (\$231K).
- Transfers \$1.3M of Housing Levy budget funding from the KCRHA budget program to the City Managed budget program for contracted services.

# Human Services Department

## Public Health Budget Realignment

Expenditures -

This item is a technical adjustment that centralizes funding for public health related programs in the Human Services Department into the Promoting Public Health Budget Summary Level.

## General Fund Budget Adjustment

Expenditures -

This item adjusts the baseline General Fund budget in the Human Services Department to align with department operations. Primary changes impacting budget summary levels include:

- \$770k transfer from the Preparing Youth for Success Budget Summary Level to the Supporting Affordability Budget Summary Level based to align allocation of labor budget in the Youth and Family Empowerment division.
- Reallocation of labor budget and changes to vacancy assumptions in the Safe and Thriving Communities, Leadership and Administration, and Homelessness divisions.

## Human Services Fund Budget Adjustment

Expenditures \$(1)

Revenues \$(1)

Adjustment to the Human Services Fund base budget to correct and align the 2025-2026 Proposed Budget with HSD's current allocation of costs for labor, operating, and contracts to revenue sources.

## Opioid Settlement Fund Alignment

Expenditures -

Revenues -

This item transfers base Opioid Settlement Fund budget in the Human Services Department to align with implementation in 2025 and 2026. There is no change to the budget summary level.

## Fund Balancing Entry for the Human Services Fund

Revenues -

This is a technical item to record a fund balancing entry for the 16200 Human Services Fund, which is primarily managed by the Human Services Department.

## Fund Balancing Entry for the Opioid Settlement Fund

Revenues \$4,430

This is a technical item to record a fund balancing entry for the 14510 Opioid Settlement Fund, which is primarily managed by the Human Services Department.

# Human Services Department

## Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>HSD - BO-HS-H1000 - Supporting Affordability and Livability</b>				
00100 - General Fund	13,484,704	16,306,817	15,388,540	16,123,948
00155 - Sweetened Beverage Tax Fund	4,612,765	5,163,474	5,447,516	5,189,622
14000 - Coronavirus Local Fiscal Recovery Fund	180,807	-	-	-
14500 - Payroll Expense Tax	200,000	100,000	4,400	7,532
16200 - Human Services Fund	15,434,567	13,515,016	14,050,967	14,065,016
<b>Total for BSL: BO-HS-H1000</b>	<b>33,912,842</b>	<b>35,085,307</b>	<b>34,891,423</b>	<b>35,386,118</b>
<b>HSD - BO-HS-H2000 - Preparing Youth for Success</b>				
00100 - General Fund	15,053,282	16,571,007	16,358,997	16,928,322
14500 - Payroll Expense Tax	321,816	376,250	392,805	404,589
16200 - Human Services Fund	25,880	100,000	-	-
<b>Total for BSL: BO-HS-H2000</b>	<b>15,400,978</b>	<b>17,047,257</b>	<b>16,751,802</b>	<b>17,332,911</b>
<b>HSD - BO-HS-H3000 - Addressing Homelessness</b>				
00100 - General Fund	68,272,587	109,908,804	113,820,881	120,383,487
12200 - Short-Term Rental Tax Fund	2,895,688	3,700,952	3,863,794	3,979,708
14000 - Coronavirus Local Fiscal Recovery Fund	5,698,402	-	-	-
16200 - Human Services Fund	17,560,377	9,502,932	10,459,966	10,459,725
<b>Total for BSL: BO-HS-H3000</b>	<b>94,427,054</b>	<b>123,112,688</b>	<b>128,144,640</b>	<b>134,822,920</b>
<b>HSD - BO-HS-H4000 - Supporting Safe Communities</b>				
00100 - General Fund	50,825,753	55,836,868	54,173,180	60,092,035
14500 - Payroll Expense Tax	1,398,835	1,505,000	7,721,220	3,518,357
16200 - Human Services Fund	184,014	85,500	30,000	30,000
<b>Total for BSL: BO-HS-H4000</b>	<b>52,408,602</b>	<b>57,427,368</b>	<b>61,924,400</b>	<b>63,640,392</b>
<b>HSD - BO-HS-H5000 - Leadership and Administration</b>				
00100 - General Fund	11,686,208	12,449,869	13,505,709	14,069,335
00155 - Sweetened Beverage Tax Fund	80,403	80,403	110,774	120,811
16200 - Human Services Fund	4,216,611	4,455,166	5,262,931	5,340,212
<b>Total for BSL: BO-HS-H5000</b>	<b>15,983,221</b>	<b>16,985,437</b>	<b>18,879,414</b>	<b>19,530,358</b>
<b>HSD - BO-HS-H6000 - Promoting Healthy Aging</b>				
00100 - General Fund	10,445,294	12,378,092	11,910,991	12,847,904
16200 - Human Services Fund	58,684,747	58,877,066	67,142,526	67,896,210
<b>Total for BSL: BO-HS-H6000</b>	<b>69,130,040</b>	<b>71,255,158</b>	<b>79,053,517</b>	<b>80,744,114</b>

## Human Services Department

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>HSD - BO-HS-H7000 - Promoting Public Health</b>				
00100 - General Fund	16,319,851	17,899,402	23,115,348	23,795,440
14510 - Opioid Settlement Proceed Fund	-	2,215,547	1,895,229	1,910,847
<b>Total for BSL: BO-HS-H7000</b>	<b>16,319,851</b>	<b>20,114,949</b>	<b>25,010,577</b>	<b>25,706,287</b>
 <b>Department Total</b>	 <b>297,582,588</b>	 <b>341,028,165</b>	 <b>364,655,773</b>	 <b>377,163,099</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>419.75</b>	 <b>434.25</b>	 <b>466.50</b>	 <b>466.50</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 Human Services Department

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	186,087,678	241,350,860	248,273,645	264,240,471
00155 - Sweetened Beverage Tax Fund	4,693,168	5,243,877	5,558,290	5,310,433
12200 - Short-Term Rental Tax Fund	2,895,688	3,700,952	3,863,794	3,979,708
14000 - Coronavirus Local Fiscal Recovery Fund	5,879,209	-	-	-
14500 - Payroll Expense Tax	1,920,650	1,981,250	8,118,425	3,930,478
14510 - Opioid Settlement Proceed Fund	-	2,215,547	1,895,229	1,910,847
16200 - Human Services Fund	96,106,195	86,535,679	96,946,390	97,791,163
<b>Budget Totals for HSD</b>	<b>297,582,588</b>	<b>341,028,165</b>	<b>364,655,773</b>	<b>377,163,099</b>

## Human Services Department

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
331110	Direct Fed Grants	127	-	-	-
333110	Ind Fed Grants	56,084	-	-	-
360900	Miscellaneous Revs-Other Rev	500	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>56,711</b>	<b>-</b>	<b>-</b>	<b>-</b>
331110	Direct Fed Grants	5,879,209	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>5,879,209</b>	<b>-</b>	<b>-</b>	<b>-</b>
360420	Other Judgments & Settlements	-	1,636,045	1,776,631	1,792,199
<b>Total Revenues for: 14510 - Opioid Settlement Proceed Fund</b>		<b>-</b>	<b>1,636,045</b>	<b>1,776,631</b>	<b>1,792,199</b>
400000	Use of/Contribution to Fund Balance	-	579,502	118,598	118,648
<b>Total Resources for: 14510 - Opioid Settlement Proceed Fund</b>		<b>-</b>	<b>2,215,547</b>	<b>1,895,229</b>	<b>1,910,847</b>
350180	Misc Fines & Penalties	100	-	-	-
<b>Total Revenues for: 15210 - Prostituted Children Rescue Fd</b>		<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>
337080	Other Private Contrib & Dons	1,256	-	-	-
<b>Total Revenues for: 15220 - Community Services Donations</b>		<b>1,256</b>	<b>-</b>	<b>-</b>	<b>-</b>
311010	Real & Personal Property Taxes	669,431	-	-	-
331000	Direct Federal Grants	-	(347,721)	-	-
331110	Direct Fed Grants	18,650,712	6,467,619	9,211,471	9,212,837
333000	Indirect Federal Grants	-	64,253	64,253	64,253
333110	Ind Fed Grants	41,096,249	52,730,760	57,452,381	58,116,962
334010	State Grants	34,016,257	21,363,956	22,437,895	22,441,420
337010	Grants & Contr From Local Govt	1,492,082	1,159,963	1,160,083	1,160,287
341000	General Government	-	46,833	46,833	46,833
341300	Administrative Fees & Charges	-	2,452,449	3,346,374	3,347,173
345020	Zoning & Subdivision Fees	469,039	-	-	-
350180	Misc Fines & Penalties	13,250	-	-	-
360020	Inv Earn-Residual Cash	374,101	-	-	-
360900	Miscellaneous Revs-Other Rev	10,536	-	-	-
397200	Interfund Revenue	2,347,549	2,548,243	3,091,746	3,095,270

## Human Services Department

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Total Revenues for: 16200 - Human Services Fund</b>		<b>99,139,207</b>	<b>86,486,354</b>	<b>96,811,037</b>	<b>97,485,036</b>
400000	Use of/Contribution to Fund Balance	-	49,326	135,353	306,127
<b>Total Resources for:16200 - Human Services Fund</b>		<b>99,139,207</b>	<b>86,535,680</b>	<b>96,946,390</b>	<b>97,791,163</b>
<b>Total HSD Resources</b>		<b>105,076,482</b>	<b>88,751,227</b>	<b>98,841,619</b>	<b>99,702,010</b>

### Appropriations by Budget Summary Level and Program

#### **HSD - BO-HS-H1000 - Supporting Affordability and Livability**

The purpose of the Supporting Affordability & Livability Budget Summary Level is to support programs that promote affordability to Seattle residents with low incomes.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Access to Services	6,013,957	6,606,181	6,741,347	6,895,449
Community Facilities	3,662,922	3,440,034	3,578,675	3,594,308
Emergency Preparedness and Program Administration	-	21,606	-	-
Emergency Preparedness and Program Administration	912,563	700,322	437,109	464,451
Food & Nutrition	23,323,400	24,317,165	24,134,292	24,431,910
<b>Total</b>	<b>33,912,842</b>	<b>35,085,307</b>	<b>34,891,423</b>	<b>35,386,118</b>
Full-time Equivalents Total*	42.35	45.35	49.10	49.10

*\*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 Supporting Affordability and Livability Budget Summary Level:*

#### **Access to Services**

The purpose of the Access to Services Program is to provide information and access to community resources that support affordability and livability, including utility payment assistance to low income residents in the City of Seattle.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Access to Services	6,013,957	6,606,181	6,741,347	6,895,449
Full Time Equivalents Total	18.10	18.10	20.13	20.13



# Human Services Department

## Community Facilities

The purpose of the Community Facilities Program is to support the construction of facilities that are primarily for the benefit of low-income people in Seattle, including childcare facilities.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Community Facilities	3,662,922	3,440,034	3,578,675	3,594,308
Full Time Equivalents Total	8.00	9.00	8.50	8.50

## Emergency Preparedness and Program Administration

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Emergency Preparedness and Program Administration	912,563	721,928	437,109	464,451
Full Time Equivalents Total	3.00	3.00	1.00	1.00

## Food & Nutrition

The purpose of the Food & Nutrition Program is to provide access to nutritious, affordable, and culturally relevant food and education to children in childcare programs and other settings, older adults, and individuals with low incomes.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Food & Nutrition	23,323,400	24,317,165	24,134,292	24,431,910
Full Time Equivalents Total	13.25	15.25	19.47	19.47

### **HSD - BO-HS-H2000 - Preparing Youth for Success**

The purpose of the Preparing Youth for Success Budget Summary Level is to support programs that help youth and young adults develop and succeed.

<b>Program Expenditures</b>	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Family Support	6,556,242	7,317,788	7,516,343	7,750,862
Safety	-	-	-	-
Youth Development	8,844,736	9,729,470	9,235,459	9,582,049
<b>Total</b>	<b>15,400,978</b>	<b>17,047,257</b>	<b>16,751,802</b>	<b>17,332,911</b>

## Human Services Department

Full-time Equivalents Total*	24.65	24.65	19.62	19.62
*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 Preparing Youth for Success Budget Summary Level:

### Family Support

The purpose of the Family Support Program is to focus on strengthening and empowering families, through systems navigation support and family management, so that youth in Seattle successfully transition into adulthood.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Family Support	6,556,242	7,317,788	7,516,343	7,750,862
Full Time Equivalents Total	5.80	5.80	4.05	4.05

### Safety

The purpose of the Safety Program is to support youth and adults at risk of involvement with the criminal justice system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Safety	-	-	-	-

### Youth Development

The purpose of the Youth Development Program is to provide youth with strength-based experiences and employment and training which helps them to become more socially, culturally, emotionally, physically and cognitively competent.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Youth Development	8,844,736	9,729,470	9,235,459	9,582,049
Full Time Equivalents Total	18.85	18.85	15.57	15.57

## Human Services Department

### **HSD - BO-HS-H3000 - Addressing Homelessness**

The purpose of the Addressing Homelessness Budget Summary Level is to support programs that provide resources and services to Seattle's low-income and homeless residents to reduce homelessness.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
City-Managed Homelessness Programs	3,615,040	10,129,230	15,836,431	16,358,994
Contract Oversight and Administration	535,014	1,245,052	1,933,069	1,977,603
Homeless Outreach and Provider Ecosystem (HOPE) Team	1,990,519	2,456,936	5,812,963	6,034,925
Homelessness Prevention and Support	-	-	-	-
King County Regional Homelessness Authority	88,286,481	109,281,471	104,562,178	110,451,398
Navigation Team	-	-	-	-
Shelters & Housing	-	-	-	-
<b>Total</b>	<b>94,427,054</b>	<b>123,112,688</b>	<b>128,144,640</b>	<b>134,822,920</b>
Full-time Equivalents Total*	14.00	14.00	40.00	40.00

*\*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 Addressing Homelessness Budget Summary Level:*

#### **City-Managed Homelessness Programs**

The purpose of the City-Managed Homelessness Programs Budget Program is to provide funding for homeless services and provider contracts managed directly by the City and not under the purview of the King County Regional Homelessness Authority.

## Human Services Department

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
City-Managed Homelessness Programs	3,615,040	10,129,230	15,836,431	16,358,994
Full Time Equivalents Total	2.00	2.00	-	-

### Contract Oversight and Administration

The purpose of the Contract Oversight and Administration budget program is to fund staff responsible for managing contracts and outcomes with the City's homelessness providers, including the City's contract with the King County Regional Homelessness Authority.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Contract Oversight and Administration	535,014	1,245,052	1,933,069	1,977,603
Full Time Equivalents Total	3.00	3.00	8.00	8.00

### Unified Care Team

The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores public spaces. HSD's role for the UCT is to coordinate shelter referrals for the Unified Care Team and provide administrative support.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Unified Care Team	1,990,519	2,456,936	5,812,963	6,034,925
Full Time Equivalents Total	9.00	9.00	32.00	32.00

### Homelessness Prevention and Support

The purpose of the Homelessness Prevention and Support Program is to provide outreach and support services to homeless individuals and prevention programs which assist those at risk of homelessness so they remain housed. This budget program is no longer in use as of the 2021 Proposed Budget.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Homelessness Prevention and Support	-	-	-	-

# Human Services Department

## King County Regional Homelessness Authority

The purpose of the King County Regional Homelessness Authority budget program is to provide funding to support the operations and programs of organization responsible for supporting those experiencing homelessness in the Seattle/King County region.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
King County Regional Homelessness Authority	88,286,481	109,281,471	104,562,178	110,451,398

## Navigation Team

The purpose of the Navigation Team program is to coordinate a response to unauthorized homeless encampments by referring individuals to safe sleeping programs and addressing the environmental issues in the encampment areas. This budget program is no longer in use as of the 2021 proposed budget.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Navigation Team	-	-	-	-

## Shelters & Housing

The purpose of the Shelters and Housing Program is to support homeless individuals in moving to permanent housing through temporary safe sleeping spaces and supportive housing programs. This budget program is no longer in use as of the 2021 Proposed Budget.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Shelters & Housing	-	-	-	-

### **HSD - BO-HS-H4000 - Supporting Safe Communities**

The purpose of the Supporting Safe Communities Budget Summary Level is to support programs that help reduce instances of individuals experiencing trauma, violence, and crisis.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Advocacy	-	-	-	-
Community Safety	33,802,221	36,138,155	38,484,764	39,612,681

## Human Services Department

Gender-Based Violence Services	-	473,262	-	-
Gender-Based Violence Services	14,269,663	15,635,082	15,258,811	15,604,696
Prevention & Intervention	-	-	-	-
Safe Communities Division Administration	2,404,055	2,698,693	3,514,874	3,653,372
Support Services	-	-	-	-
Victim Advocacy	1,932,663	2,482,177	4,665,951	4,769,643
<b>Total</b>	<b>52,408,602</b>	<b>57,427,368</b>	<b>61,924,400</b>	<b>63,640,392</b>
Full-time Equivalents Total*	39.50	39.50	45.00	45.00
*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 Supporting Safe Communities Budget Summary Level:

### Advocacy

The purpose of the Advocacy Program is to provide survivors of domestic violence and sexual assault with client-centered services to support their safety. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Advocacy	-	-	-	-

### Community Safety

The purpose of the Community Safety Program is to support youth and adults at risk of involvement with the criminal justice system through violence prevention, intervention and re-entry supports to foster successful transitions to adulthood and safe communities.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Community Safety	33,802,221	36,138,155	38,484,764	39,612,681
Full Time Equivalents Total	4.50	4.50	1.00	1.00

### Gender-Based Violence Services

The purpose of the Mayor's Office on Domestic Violence & Sexual Assault (MODVSA) is to support individuals, families, and communities to obtain safety and stability, ensure access to critical services, build community support to end abuse and violence and to hold those that cause harm accountable.

## Human Services Department

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Gender-Based Violence Services	14,269,663	16,108,344	15,258,811	15,604,696

### Prevention & Intervention

The purpose of the Prevention and Intervention Program is to support survivors and those at risk of domestic violence and sexual assault with education and therapeutic services to maintain their safety. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Prevention & Intervention	-	-	-	-

### Safe Communities Division Administration

The purpose of the Safe Communities Division Administration Program is to provide leadership, contract administration, and strategic planning support for the City's safety work.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Safe Communities Division Administration	2,404,055	2,698,693	3,514,874	3,653,372
Full Time Equivalents Total	17.00	17.00	20.00	20.00

### Support Services

The purpose of the Supportive Services Program is to provide services to survivors of domestic violence and sexual assault including shelter, housing, support groups, and legal services. This budget program is no longer in use as of the 2021 proposed budget.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Support Services	-	-	-	-

### Victim Advocacy

The purpose of the Victim Advocacy Program is to provide direct support to survivors of gender-based violence through coordination with the Seattle Police Department, legal system navigation, and social services support to maintain their safety.

## Human Services Department

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Victim Advocacy	1,932,663	2,482,177	4,665,951	4,769,643
Full Time Equivalents Total	18.00	18.00	24.00	24.00

### **HSD - BO-HS-H5000 - Leadership and Administration**

The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Human Services Department.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Citywide Indirect Costs	-	-	-	-
Cost Pool	-	-	-	-
Departmental Indirect Costs	16,796,714	16,985,437	18,879,414	19,530,358
Divisional Indirect Costs	10,504,436	-	-	-
Indirect Cost Recovery	(10,477,746)	-	-	-
Paid Time Off	(768,653)	-	-	-
Pooled Benefits	(71,529)	-	-	-
<b>Total</b>	<b>15,983,221</b>	<b>16,985,437</b>	<b>18,879,414</b>	<b>19,530,358</b>
Full-time Equivalents Total*	78.00	78.00	77.50	77.50

*\*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 Leadership and Administration Budget Summary Level:*

#### **Citywide Indirect Costs**

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Citywide Indirect Costs	-	-	-	-

#### **Cost Pool**

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Cost Pool	-	-	-	-



# Human Services Department

## Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Departmental Indirect Costs	16,796,714	16,985,437	18,879,414	19,530,358
Full Time Equivalents Total	78.00	78.00	77.50	77.50

## Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Indirect program is to fund administrative costs generated by sub-departmental units such as costs related to divisional management or training. The Human Services Department budgets all divisional indirect costs within the direct service Budget Summary Level beginning in the 2019 budget.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Divisional Indirect Costs	10,504,436	-	-	-

## Indirect Cost Recovery

The purpose of the Indirect Cost Recovery program is to recover costs associated with indirect programs within Leadership and Administrative BSL from the department's direct cost programs. The Human Services Department will be discontinuing allocation of indirect costs to direct services in the 2019 budget.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Indirect Cost Recovery	(10,477,746)	-	-	-

## Paid Time Off

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Paid Time Off	(768,653)	-	-	-

# Human Services Department

## Pooled Benefits

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Pooled Benefits	(71,529)	-	-	-

## **HSD - BO-HS-H6000 - Promoting Healthy Aging**

The purpose of the Promoting Healthy Aging Budget Summary Level is to provide programs that improve choice, promote independence, and enhance the quality of life for older people and adults with disabilities.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Care Coordination	3,323,352	3,370,600	2,577,763	2,677,755
Case Management	46,553,851	53,360,877	58,313,600	58,745,806
Healthy Aging	19,252,838	14,523,681	18,162,154	19,320,553
<b>Total</b>	<b>69,130,040</b>	<b>71,255,158</b>	<b>79,053,517</b>	<b>80,744,114</b>
Full-time Equivalents Total*	227.75	227.75	230.78	230.78

*\*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 Promoting Healthy Aging Budget Summary Level:*

## Care Coordination

The purpose of the Care Coordination Program is to support unpaid family caregivers with respite care and other services to enable them to continue caregiving.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Care Coordination	3,323,352	3,370,600	2,577,763	2,677,755
Full Time Equivalents Total	2.31	2.31	11.30	11.30

## Case Management

The purpose of the Case Management Program is to support older adults and adults with disabilities with in-home services to enable them to live independently in the community.

## Human Services Department

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Case Management	46,553,851	53,360,877	58,313,600	58,745,806
Full Time Equivalents Total	198.92	198.92	184.93	184.93

### Healthy Aging

The purpose of the Healthy Aging Program is to provide older adults with resources and activities that promote social engagement and good health.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Healthy Aging	19,252,838	14,523,681	18,162,154	19,320,553
Full Time Equivalents Total	26.52	26.52	34.55	34.55

### **HSD - BO-HS-H7000 - Promoting Public Health**

The purpose of the Promoting Public Health Budget Summary Level is to provide programs that give access to chemical and dependency services and reduce the disparities in health among the Seattle population.

<b>Program Expenditures</b>	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
HIV Management	608,024	1,257,013	672,816	712,185
Physical Health Care	15,711,827	18,857,936	24,337,761	24,994,101
<b>Total</b>	<b>16,319,851</b>	<b>20,114,949</b>	<b>25,010,577</b>	<b>25,706,287</b>
Full-time Equivalents Total*	1.00	5.00	4.50	4.50

*\*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 Promoting Public Health Budget Summary Level:*

### **HIV Management**

The purpose of the HIV Management Program is to support low-income individuals living with HIV with case management services to improve their quality of life and to provide education to prevent HIV transmission.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
HIV Management	608,024	1,257,013	672,816	712,185

### **Physical Health Care**

## Human Services Department

The purpose of the Physical Health Care Program is to improve access to medical care and other health resources to vulnerable populations in Seattle including homeless individuals, families, and adults.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Physical Health Care	15,711,827	18,857,936	24,337,761	24,994,101
Full Time Equivalents Total	1.00	5.00	4.50	4.50

## Office for Civil Rights

Derrick Wheeler-Smith, Director

(206) 684-4500

<http://www.seattle.gov/civilrights/>

### Department Overview

The Office for Civil Rights (OCR) envisions a city of thriving and powerful communities that fosters shared healing and belonging. The OCR advances civil rights and removes barriers to equity by enforcing illegal discrimination laws in Employment, Housing, Public Places, Fair Contracting, Title VI and ADA Title II in the City of Seattle. We also work to realize the vision of racial equity by leading the City of Seattle's Race and Social Justice Initiative. The Race and Social Justice Initiative (RSJI) is the City of Seattle's long-term commitment to end racism and achieve racial equity in Seattle.

OCR works to achieve equity and advance opportunity in Seattle by:

- developing policies and promoting partnerships to achieve racial equity and social justice;
- enforcing City, state and federal antidiscrimination laws;
- providing free civil rights trainings and technical assistance to businesses and community groups;
- staffing the Seattle Human Rights Commission, Seattle Women's Commission, Seattle Lesbian, Gay, Bisexual, Transgender, and Queer Commission, and the Seattle Disability Commission;
- administering the City of Seattle's Participatory Budgeting process; and
- leading the City's Race and Social Justice Initiative (RSJI). The core focus for RSJI is to eliminate institutional and structural racism within and by the City of Seattle.

### Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	7,660,631	7,986,095	7,863,947	8,185,747
<b>Total Operations</b>	<b>7,660,631</b>	<b>7,986,095</b>	<b>7,863,947</b>	<b>8,185,747</b>
<b>Total Appropriations</b>	<b>7,660,631</b>	<b>7,986,095</b>	<b>7,863,947</b>	<b>8,185,747</b>
Full-Time Equivalents Total*	38.50	38.50	35.00	35.00

*\* 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*

### Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for the Office for Civil Rights (OCR). The department will continue to invest in programs for civil rights enforcement and policy analysis, city commissions, and the City's Race and Social Justice Initiative.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made to OCR's grant programs and outreach and engagement programming.

## Office for Civil Rights

### Incremental Budget Changes

#### Office for Civil Rights

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>7,986,095</b>	<b>38.50</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(5,125)	-
Bargained Annual Wage and Market Wage Increases to Base Budget	646,339	-
Transfer to Create Commissions Division	-	-
<b>Proposed Operating</b>		
Final Adjustments for Standard Cost Changes	(123,362)	-
Grant Programming Adjustment	(550,000)	-
Outreach and Engagement Adjustment	(90,000)	-
<b>Proposed Technical</b>		
Remove Unfunded Title VI Coordinator Position	-	(0.50)
Remove Participatory Budgeting Sunsetting Positions	-	(3.00)
General Fund Revenue Adjustment	-	-
General Fund Revenue Adjustment	-	-
<b>Total Incremental Changes</b>	<b>\$(122,148)</b>	<b>(3.50)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$7,863,947</b>	<b>35.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$(5,125)

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

##### Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$646,339

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

# Office for Civil Rights

## Transfer to Create Commissions Division

Expenditures	-
Position Allocation	-

This budget-neutral item transfers budget authority from the Race and Social Justice (RSJI) Division, Policy Division and Leadership and Administration Division to the Commissions Division; this also transfers two Strategic Advisors from the RSJI Division and two Planning and Development Specialists from the Policy Division. The Commissions Division supports the Seattle Human Rights, Seattle Disabilities, Seattle Women's and Seattle LGBTQ Commissions, and performs research and analysis related to commissions' work.

## Proposed Operating

### Final Adjustments for Standard Cost Changes

Expenditures	\$(123,362)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### Grant Programming Adjustment

Expenditures	\$(550,000)
--------------	-------------

This item reduces the Collective Network: Community Alternatives to Incarceration and Policing grant program by \$490,000. The program, budgeted at \$516,000, will continue to provide resources for community-based organizations supporting alternatives to addressing harm created by the criminal legal system. Initially funded with one-time resources, each grant cycle has focused on a different theme; past themes include black transgender and gender diverse communities (2021), and community-owned responses to domestic violence (2023).

This item also eliminates dedicated budget for the Racial Equity Fund (\$60,000). The Racial Equity Fund grant program provides small grants for technical assistance and capacity support. OCR has not made any awards the last two years. The Racial Equity Fund strategies and technical support continues under the Collective Network grant program; with each request for proposals, OCR offers technical assistance to all applicants that have an operating budget of \$2 million or less.

### Outreach and Engagement Adjustment

Expenditures	\$(90,000)
--------------	------------

The item will decrease by half funding for consultants to engage with higher barrier community members and community organizations that develop programs to address and improve living experiences for such populations; it will also reduce funding for data collection and analysis. OCR will continue to conduct listening sessions with individuals who are unhoused, housing insecure, or may be struggling with substance use to help identify high-barrier communities' needs and priorities and bring them into the policymaking process.

This item also reduces support for Race and Social Justice Initiative-related outreach and events by \$5,000 or one-third; the department may explore partnerships with other departments or sponsorships with private funders.

# Office for Civil Rights

## Proposed Technical

### **Remove Unfunded Title VI Coordinator Position**

Position Allocation (0.50)

This item removes position authority for a part time Title VI Coordinator position. This position, added in the 2021 Adopted Budget, has remained unfilled and was unfunded in the 2023 Adopted Budget. OCR's Enforcement Division has incorporated Title VI compliance and monitoring related to acceptance of federal funds into its work program.

### **Remove Participatory Budgeting Sunsetting Positions**

Position Allocation (3.00)

OCR's role in the Participatory Budgeting process officially ends effective December 2024. The projects have been identified and the work has transitioned to City departments with projects. This item is a technical change to remove the sunsetting positions.

### **General Fund Revenue Adjustment**

Revenues \$1,000

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

### **General Fund Revenue Adjustment**

Revenues \$89,539

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.



## Office for Civil Rights

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OCR - BO-CR-X1R00 - Civil Rights</b>				
00100 - General Fund	7,660,631	7,986,095	7,863,947	8,185,747
<b>Total for BSL: BO-CR-X1R00</b>	<b>7,660,631</b>	<b>7,986,095</b>	<b>7,863,947</b>	<b>8,185,747</b>
<b>Department Total</b>	<b>7,660,631</b>	<b>7,986,095</b>	<b>7,863,947</b>	<b>8,185,747</b>
<b>Department Full-Time Equivalents Total*</b>	<b>38.50</b>	<b>38.50</b>	<b>35.00</b>	<b>35.00</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 Office for Civil Rights

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	7,660,631	7,986,095	7,863,947	8,185,747
<b>Budget Totals for OCR</b>	<b>7,660,631</b>	<b>7,986,095</b>	<b>7,863,947</b>	<b>8,185,747</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
341900	General Government-Other Rev	700,159	784,797	874,336	921,966
360590	Program Income	22,200	19,100	20,100	20,100
<b>Total Revenues for: 00100 - General Fund</b>		<b>722,359</b>	<b>803,897</b>	<b>894,436</b>	<b>942,066</b>
<b>Total OCR Resources</b>		<b>722,359</b>	<b>803,897</b>	<b>894,436</b>	<b>942,066</b>

## Office for Civil Rights

### Appropriations by Budget Summary Level and Program

#### **OCR - BO-CR-X1R00 - Civil Rights**

The purpose of the Civil Rights Budget Summary Level is to encourage and promote equal access and opportunity, diverse participation, and social and economic equity in Seattle. OCR works to eliminate discrimination in employment, housing, public accommodations, contracting, and lending in Seattle through enforcement, and policy and outreach activities. In addition, OCR is responsible for directing the Race and Social Justice Initiative, which leads other City departments to design and implement programs that help eliminate institutionalized racism.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Civil Rights Enforcement	1,684,896	1,775,945	1,966,067	2,064,174
Commissions	553,612	-	595,467	595,467
Community Investments	1,681,154	1,080,000	530,000	510,000
Leadership and Administration	2,424,085	2,130,228	2,192,749	2,294,763
Policy	543,586	1,410,544	1,161,321	1,228,871
RSJI	773,298	1,589,377	1,418,342	1,492,471
<b>Total</b>	<b>7,660,631</b>	<b>7,986,095</b>	<b>7,863,947</b>	<b>8,185,747</b>
Full-time Equivalents Total*	38.50	38.50	35.00	35.00

*\*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 Civil Rights Budget Summary Level:

#### **Civil Rights Enforcement**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Civil Rights Enforcement	1,684,896	1,775,945	1,966,067	2,064,174
Full Time Equivalents Total	14.50	14.50	14.00	14.00

#### **Commissions**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Commissions	553,612	-	595,467	595,467
Full Time Equivalents Total	-	-	4.00	4.00

#### **Community Investments**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Community Investments	1,681,154	1,080,000	530,000	510,000
Full Time Equivalents Total	-	3.00	-	-

## Office for Civil Rights

### Leadership and Administration

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Leadership and Administration	2,424,085	2,130,228	2,192,749	2,294,763
Full Time Equivalents Total	5.00	5.00	5.00	5.00

### Policy

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Policy	543,586	1,410,544	1,161,321	1,228,871
Full Time Equivalents Total	8.00	8.00	6.00	6.00

### RSJI

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
RSJI	773,298	1,589,377	1,418,342	1,492,471
Full Time Equivalents Total	8.00	8.00	6.00	6.00

# Seattle Department of Construction and Inspections

Nathan Torgelson, Director

(206) 684-8600

<http://www.seattle.gov/sdci>

## Department Overview

The Seattle Department of Construction and Inspections (SDCI) administers City ordinances regulating building construction, the use of land, and housing. It supports key City priorities, including delivering essential City services and building safer, more just communities.

SDCI is responsible for developing and enforcing policies and codes related to public safety, environmental protection, land use, construction and rental housing, including:

- Economic Displacement Relocation Assistance (EDRA) program
- Environmentally Critical Areas Ordinance (ECA)
- Housing and Building Maintenance Code (HBMC)
- Just Cause Eviction Ordinance
- Rental Registration and Inspection Ordinance (RRIO)
- Seattle Building and Residential Codes
- Seattle Condominium and Cooperative Conversion Ordinances
- Seattle Electrical Code
- Seattle Energy Code
- Seattle Grading Code
- Seattle Land Use Code
- Seattle Mechanical Code
- Seattle Noise Ordinance
- Seattle Rental Agreement Regulation Ordinance
- Seattle Shoreline Master Program (SSMP)
- Seattle Tenant Relocation Assistance Ordinance (TRAO)
- Seattle Tree Protection Ordinance
- State Environmental Policy Act (SEPA)
- Stormwater Code
- Side Sewer Code
- Tree Service Provider Registry

SDCI reviews land use and construction-related permits, annually approving more than 55,000 permits and performing approximately 240,000 on-site and 10,000 virtual inspections. SDCI's work includes permit review and community involvement with Master Use Permits (MUPs); shoreline permits and design review; review and approval of permits for construction, mechanical systems, site development, elevators, electrical installation, boilers, furnaces, refrigeration, signs and billboards; field inspections for all construction and trade-related permits; annual maintenance inspections of boilers, elevators, and refrigeration equipment; and home seismic retrofits.

SDCI also enforces compliance with the codes and handles approximately 40,000 contacts per year at the Code Compliance Complaint Center.

SDCI operations are funded by a variety of fees and General Fund resources. SDCI must demonstrate that its fees are set to recover no more than the cost of related services. To provide this accountability, SDCI uses cost accounting to measure the full cost of its programs. Each program is allocated a share of departmental administration and other overhead costs to calculate the revenue requirements of the program.

# Seattle Department of Construction and Inspections

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	10,546,772	11,260,101	8,347,090	8,738,640
Other Funding - Operating	95,853,891	106,407,282	113,063,352	118,207,763
<b>Total Operations</b>	<b>106,400,664</b>	<b>117,667,383</b>	<b>121,410,442</b>	<b>126,946,403</b>
<b>Total Appropriations</b>	<b>106,400,664</b>	<b>117,667,383</b>	<b>121,410,442</b>	<b>126,946,403</b>

Full-Time Equivalents Total*	474.00	482.00	451.00	451.00
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\* 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

Building permitting volume has changed since the end of the 2010s, when permitting volumes and valuations reached record levels. An uncertain economic climate and higher interest rates have dampened development nationwide. The City of Seattle continues to see steady permitting activity for smaller projects; however, building valuations have decreased. In addition, regulatory changes at the state and local level have impacted permitting applications and permitting revenues. The number of Master Use Permit (MUP) applications are substantially decreasing due to State and Local exemptions from Design Review and SEPA review. The 2024 projected MUP application volumes are expected to be 65% lower than 2019 levels. In addition, construction permit applications are projected to be 20% lower across the same period.

Through August 2024, the Seattle Department of Construction and Inspections (SDCI) generated \$1.7 billion in intake valuation and has issued permits totaling \$1.7 billion in project valuation. SDCI anticipates an additional \$1.5 billion in intake valuation for the rest of 2024.

Except for Code Compliance and Land Use Code Development, SDCI is primarily fee supported and its fees and charges are necessary to fund its permitting and inspections operations. Per state law and Seattle Municipal Code, all fees collected by SDCI for processing and inspecting permits are used for that purpose, and the fee structure is established accordingly.

Due to declining permitting activity and revenues in SDCI's Construction and Inspections Fund, the 2025-2026 Proposed Budget sunsets 20 positions earlier than previously planned and defunds an additional 9 positions to align the budget with the volume of anticipated work. The Mayor's budget proposal includes a 6.5% annual inflationary fee adjustment so that fees recover the costs of permitting and inspections. Proposed budget legislation also includes an increase in value-based building development plan review and permit fees and an increase in permit and inspection certificate fees for boilers, pressure vessels, and elevator equipment.

The proposed budget maintains core services for the Seattle Department of Construction and Inspections and continues to fund tenant services, rental assistance payments and eviction defense. SDCI will also continue staffing the code compliance complaint center, responding to reports of vacant buildings, and developing policies to help unreinforced masonry buildings survive the next earthquake.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services in a context of less General Fund, budget adjustments were made in the following areas:

## Seattle Department of Construction and Inspections

- The tenant services budget is reduced by \$811,000 and the remaining \$1.76 million budget is shifting from General Fund to the Payroll Expense Tax. A portion of this budget will be used for rental assistance payments.
- A General Fund electrical contractor enforcement position is being shifted to permit fees to align with the current scope of the position.
- A vacant position that was added in the 2024 Adopted Budget is removed.
- Several items that are currently funded with General Fund are being shifted to eligible permit fees for various reasons.

# Seattle Department of Construction and Inspections

## Incremental Budget Changes

### Seattle Department of Construction and Inspections

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>117,667,383</b>	<b>482.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	10,730,642	-
Citywide Adjustments for Standard Cost Changes	3,120,373	-
2025 Baseline Adjustment to Remove One-Time Items	(1,905,895)	-
2025 Baseline Adjustment to Correct Budget Program and Account	-	-
<b>Proposed Operating</b>		
Staffing Changes	(5,016,775)	(20.00)
2025-2026 Fee Legislation Revenue Change	-	-
Reduce Tenant Services Funding and Shift Remaining Funding to Payroll Tax	(811,000)	-
Shift Funding for Electrical Contractor Enforcement Position	-	-
Remove Vacant Position Added in 2024 Budget	(158,775)	(1.00)
Transition URM Program Manager to Fees	-	-
Align Code Compliance Director Funding with Current Duties	-	-
Change Funding Source for Non-Billable Costs	-	-
Transfer Side Sewer Program to SPU	(2,572,093)	(10.00)
Oracle Enterprise Management Migration	615,367	-
Organizational Redesign in Response to Permitting Audit	-	-
<b>Proposed Technical</b>		
Overhead Technical Adjustment	1,083,098	-
Stratification of the Permit Process Leader Classification	79,522	-
Inflationary Adjustment	10,086	-
Final Adjustments for Standard Cost Changes	(1,431,491)	-
Construction and Inspections Fund 2024 Revenue Adjustments	-	-
General Fund Revenue Adjustment	-	-
Fund Balancing Entry	-	-
<b>Total Incremental Changes</b>	<b>\$3,743,059</b>	<b>(31.00)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$121,410,442</b>	<b>451.00</b>

# Seattle Department of Construction and Inspections

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$10,730,642

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$3,120,373

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### **2025 Baseline Adjustment to Remove One-Time Items**

Expenditures \$(1,905,895)

This item includes budget adjustments to eliminate one-time changes in the 2024 Adopted Budget. These items include: removal of \$1 million for rental assistance; removal of \$50,000 to convene a tenant workgroup; removal of \$605,423 for workspace planning; removal of \$204,000 for a green buildings consultant; and removal of \$46,472 one-time IT and fleet costs associated with positions added in the 2024 Adopted Budget. This item also makes a budget-neutral change that shifts \$455,000 of costs for tenant services contracts from the Payroll Expense Tax Fund to the General Fund. The net impact of these changes is a \$595,000 reduction to the General Fund, a \$455,000 reduction to the Payroll Expense Tax Fund, and an \$855,895 reduction in the Construction and Inspections Fund.

#### **2025 Baseline Adjustment to Correct Budget Program and Account**

Expenditures -

This budget-neutral action adjusts SDCI's budget into the correct program and account codes.

### Proposed Operating

#### **Staffing Changes**

Expenditures \$(5,016,775)

Position Allocation (20.00)

This item decreases appropriation authority by \$5,016,775 in 2025 and \$5,194,856 in 2026 due to changes in the regulatory environment and a decline in permitting activity. SDCI will sunset 20 positions in early 2025 that had been scheduled to sunset at the end of 2025. This item also reduces the appropriations for nine regular ongoing positions; however, SDCI is maintaining the associated position authority to facilitate rapid future staffing increases in the event of an increase in building permitting activity. These positions are all funded by building and land use revenues in the Construction and Inspections Fund.



# Seattle Department of Construction and Inspections

## 2025-2026 Fee Legislation Revenue Change

Revenues \$7,598,200

This action aligns revenues in SDCI's 2025-2026 Proposed Budget with SDCI's proposed fee bills. The fee proposal revises most of SDCI's fees and charges beginning on January 1, 2025 and again on January 1, 2026. These fee revisions include an annual inflationary adjustment of 6.5% in order to bring fees closer to a rate that recovers the costs of permitting work. The fee proposal also includes an increase in value-based building development plan review and permit fees, technical and language changes, and an increase in permit and inspection certificate fees for boilers, pressure vessels, and elevator equipment. In 2026, the anticipated revenue increase is \$8,885,239.

## Reduce Tenant Services Funding and Shift Remaining Funding to Payroll Tax

Expenditures \$(811,000)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces the General Fund tenant services budget by \$811,000 and shifts the remaining \$1,758,015 tenant services budget from General Fund to Payroll Expense Tax. The proposed budget allocates \$133 million in Payroll Expense Tax proceeds in 2025 to support housing. The payroll tax will be used to continue support for tenant services and eviction legal defense contracts and this budget includes \$527,000 for rental assistance payments.

## Shift Funding for Electrical Contractor Enforcement Position

Expenditures -

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This action shifts \$241,041 in 2025 and \$252,375 in 2026 from the General Fund to the Construction and Inspections Fund. This Senior Electrical Inspector position was originally added by Council in 2020 and funded with General Fund with the intent that the position would issue fines and penalties. However, this position's work has evolved to be a collaborator with the State in identifying issues with electrical contractors at job sites. SDCI will continue this valuable work by shifting the funding from General Fund to Electrical Permit fees because the work is assisting enforcement at job sites with active electrical permits.

## Remove Vacant Position Added in 2024 Budget

Expenditures \$(158,775)

Position Allocation (1.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This action reduces General Fund appropriation authority by removing a vacant Code Compliance Analyst position. This position was added in the 2024 Adopted Budget and was intended to support the Economic Displacement Relocation Assistance (EDRA) program, but the position was never filled. The result is a General Fund decrease of \$158,775 in 2025 and \$165,126 in 2026.

## Transition URM Program Manager to Fees

Expenditures -

This item completes a funding transition for the Unreinforced Masonry (URM) Program Manager. When this position was added to SDCI's 2022 Adopted Budget, the plan was to gradually transition funding from General Fund to permit fees as the URM program matures. Therefore, this item shifts \$162,719 in 2025 and \$170,817 in 2026.

# Seattle Department of Construction and Inspections

## Align Code Compliance Director Funding with Current Duties

Expenditures -

This action shifts \$104,025 in 2025 and \$108,186 in 2026 from the General Fund to the Construction and Inspections Fund by aligning the Compliance Director's labor costs to reflect the nature of the position and currently performed executive duties. Furthermore, this change ensures that all of SDCI's positions at the Director level are funded consistently within the department.

## Change Funding Source for Non-Billable Costs

Expenditures -

This item shifts \$61,010 in 2025 and \$63,879 in 2026 from the General Fund to the Construction and Inspections Fund by shifting non-billable licensing and inspections work from General Fund to permit and license fees. In addition, this action shifts \$269,669 in 2025 and \$306,628 in 2026 from the General Fund to the Construction and Inspections Fund by realigning the budget due to a departmental reorganization. This shift occurs because the Public Resource Center is transferring from the Land Use Services BSL to the new Customer Success BSL.

## Transfer Side Sewer Program to SPU

Expenditures	\$(2,572,093)
Revenues	\$(2,671,759)
Position Allocation	(10.00)

This item reduces SDCI's position authority by 10 full-time employees. These positions are being transferred to Seattle Public Utilities (SPU) for the Side Sewer Program; thus, the appropriation authority associated with these 10 employees and the anticipated revenues from the work they perform are also being adjusted. SDCI has been performing this work for SPU due to a service level agreement which has been in effect since 2003 but is going to sunset in 2025. This change is intended to promote consistent interpretation, application, and enforcement of the side sewer code. It is also expected to ensure protection of SPU drainage and wastewater infrastructure. For additional information, please consult the SPU section of the proposed budget.

## Oracle Enterprise Management Migration

Expenditures \$615,367

Seattle IT is planning to upgrade or migrate its two Oracle Enterprise Content Management (ECM) platforms to the cloud. This project is mandatory and is driven by the upcoming end of support for the current technology stack and software in December 2026. Multiple departments, including SDCI, are funding this item in Seattle IT. This one-time item increases SDCI's appropriation authority by \$615,367 in 2025 and \$900,208 in 2026. This item is funded by permit fees in SDCI's Construction and Inspections Fund.

## Organizational Redesign in Response to Permitting Audit

Expenditures	-
Position Allocation	-

This budget-neutral action transfers existing appropriation authority and positions and creates new Budget Summary Levels (BSLs), Programs, and Master Projects. The existing appropriation authority and positions in Land Use Services and Permit Services are transferring into two newly created BSLs: Land Use and Engineering and Customer Success. In addition, the existing appropriation authority and positions in the Process Improvements & Technology BSL is transferring to two newly created BSLs: Process Improvements and Technology Investments. This action is necessary to implement a department-wide organizational redesign in response to the City's 2023 permitting audit.

## Proposed Technical

# Seattle Department of Construction and Inspections

## Overhead Technical Adjustment

Expenditures \$1,083,098

This action adjusts the distribution of indirect overheard expenses across programs in SDCI. This adjustment is necessary to account for proposed budget changes and organizational redesign in multiple budget programs. The adjustment is also necessary to redistribute central cost adjustments and indirect overhead across SDCI programs in response to proposed changes throughout the department. This item decreases 2025 General Fund appropriations by \$141,504 and \$149,870 in 2026; it also increases Construction and Inspection Fund appropriations by \$1,224,602 in 2025 and \$1,232,968 in 2026.

## Stratification of the Permit Process Leader Classification

Expenditures \$79,522

Position Allocation -

This technical adjustment accounts for increased labor costs due to the stratification of the Permit Process Leader (PPL) title that was approved by Council in Ordinance 127960 (the fourth quarter 2023 employment ordinance). Seattle Department of Human Resources (SDHR) facilitated the adjustments in response to SDCI's request for the stratification of the PPL title to a series. This appropriation increase is entirely within SDCI's Construction and Inspections Fund.

## Inflationary Adjustment

Expenditures \$10,086

This technical item provides a 3.5% inflationary adjustment for staffing costs funded by the Unrestricted Cumulative Reserve Fund. These costs are associated with the Tenant Relocation Assistance Ordinance. The inflationary increase in 2026 is \$15,396.

## Final Adjustments for Standard Cost Changes

Expenditures \$(1,431,491)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Construction and Inspections Fund 2024 Revenue Adjustments

Revenues \$6,719,043

This item adjusts Construction and Inspections Fund revenues to align with the current 2025 and 2026 revenue forecast. This item does not include revenue changes associated with SDCI's fee changes for 2025-2026 Fee Legislation.

## General Fund Revenue Adjustment

Revenues \$85,000

This technical adjustment increases penalty fee revenue going to the General Fund based on actual revenues received in 2023.

## Fund Balancing Entry

# Seattle Department of Construction and Inspections

Revenues

\$(6,302,516)

This item is a technical adjustment to balance revenues and expenditures for fund 48100, the Construction and Inspections Fund, which is managed by SDCI.

## Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>SDCI - BO-CI-U2000 - Land Use &amp; Engineering Services</b>				
48100 - Construction and Inspections	-	-	43,769,144	45,056,784
<b>Total for BSL: BO-CI-U2000</b>	<b>-</b>	<b>-</b>	<b>43,769,144</b>	<b>45,056,784</b>
<b>SDCI - BO-CI-U2100 - Customer Success</b>				
00100 - General Fund	-	-	84,147	56,497
48100 - Construction and Inspections	-	-	12,109,283	12,411,276
<b>Total for BSL: BO-CI-U2100</b>	<b>-</b>	<b>-</b>	<b>12,193,430</b>	<b>12,467,773</b>
<b>SDCI - BO-CI-U2200 - Land Use Services</b>				
00100 - General Fund	202,989	306,908	-	-
48100 - Construction and Inspections	22,648,207	26,115,542	-	-
<b>Total for BSL: BO-CI-U2200</b>	<b>22,851,196</b>	<b>26,422,449</b>	<b>-</b>	<b>-</b>
<b>SDCI - BO-CI-U2300 - Permit Services</b>				
48100 - Construction and Inspections	27,343,424	31,556,870	-	-
<b>Total for BSL: BO-CI-U2300</b>	<b>27,343,424</b>	<b>31,556,870</b>	<b>-</b>	<b>-</b>
<b>SDCI - BO-CI-U23A0 - Inspections</b>				
00100 - General Fund	179,992	259,613	-	-
48100 - Construction and Inspections	29,606,813	31,716,426	34,010,816	35,656,151
<b>Total for BSL: BO-CI-U23A0</b>	<b>29,786,805</b>	<b>31,976,039</b>	<b>34,010,816</b>	<b>35,656,151</b>
<b>SDCI - BO-CI-U2400 - Compliance</b>				
00100 - General Fund	8,915,941	9,544,732	7,118,521	7,478,656
00164 - Unrestricted Cumulative Reserve Fund	141,613	141,613	151,699	157,009
14500 - Payroll Expense Tax	455,985	455,000	1,758,015	1,758,015
30010 - REET I Capital Fund	268,370	360,000	360,000	360,000
48100 - Construction and Inspections	4,885,806	5,498,876	6,247,718	6,537,684

## Seattle Department of Construction and Inspections

Total for BSL: BO- CI-U2400	14,667,714	16,000,221	15,635,953	16,291,364
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# Seattle Department of Construction and Inspections

## SDCI - BO-CI-U2500 - Leadership and Administration

48100 - Construction and Inspections	-	(30,288)	-	552,382
<b>Total for BSL: BO-CI-U2500</b>	<b>-</b>	<b>(30,288)</b>	<b>-</b>	<b>552,382</b>

## SDCI - BO-CI-U2600 - Government Policy, Safety & Support

00100 - General Fund	1,247,851	1,148,848	1,144,422	1,203,487
48100 - Construction and Inspections	1,391,072	1,516,636	1,764,283	1,846,164
<b>Total for BSL: BO-CI-U2600</b>	<b>2,638,924</b>	<b>2,665,484</b>	<b>2,908,704</b>	<b>3,049,651</b>

## SDCI - BO-CI-U2700 - Process Improvements

48100 - Construction and Inspections	-	-	4,195,089	4,320,396
<b>Total for BSL: BO-CI-U2700</b>	<b>-</b>	<b>-</b>	<b>4,195,089</b>	<b>4,320,396</b>

## SDCI - BO-CI-U2800 - Process Improvements & Technology

48100 - Construction and Inspections	9,112,601	9,076,608	-	-
<b>Total for BSL: BO-CI-U2800</b>	<b>9,112,601</b>	<b>9,076,608</b>	<b>-</b>	<b>-</b>

## SDCI - BO-CI-U2900 - Technology Investments

48100 - Construction and Inspections	-	-	8,697,306	9,551,903
<b>Total for BSL: BO-CI-U2900</b>	<b>-</b>	<b>-</b>	<b>8,697,306</b>	<b>9,551,903</b>

<b>Department Total</b>	<b>106,400,664</b>	<b>117,667,383</b>	<b>121,410,442</b>	<b>126,946,403</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>474.00</b>	<b>482.00</b>	<b>451.00</b>	<b>451.00</b>
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\* 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 Construction and Inspections

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	10,546,772	11,260,101	8,347,090	8,738,640
00164 - Unrestricted Cumulative Reserve Fund	141,613	141,613	151,699	157,009

## Seattle Department of Construction and Inspections

14500 - Payroll Expense Tax	455,985	455,000	1,758,015	1,758,015
30010 - REET I Capital Fund	268,370	360,000	360,000	360,000
48100 - Construction and Inspections	94,987,924	105,450,670	110,793,638	115,932,739
<b>Budget Totals for SDCI</b>	<b>106,400,664</b>	<b>117,667,383</b>	<b>121,410,442</b>	<b>126,946,403</b>

# Seattle Department of Construction and Inspections

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
334010	State Grants	42,102	-	-	-
341900	General Government- Other Rev	4,234	-	5,000	5,000
343300	Abatement Charges	-	50,000	-	-
350020	Fines/Forfeits-Non-Pkg Infract	170,396	340,000	170,000	170,000
350180	Misc Fines & Penalties	325,701	-	300,000	300,000
<b>Total Revenues for: 00100 - General Fund</b>		<b>542,432</b>	<b>390,000</b>	<b>475,000</b>	<b>475,000</b>
321900	Bus Lic&Perm-Other	71,128	-	-	-
322010	Nonbus Lic&Perm- Bldngs&Strc	39,389,243	34,515,794	47,265,706	50,144,322
322020	Nonbus Lic&Perm- Refrigerati	1,149,355	1,498,315	1,296,791	1,381,083
322030	Nonbus Lic&Perm-Use	7,478,939	9,328,690	6,727,055	7,516,838
322050	Nonbus Lic&Perm- Electrical	9,101,280	8,884,716	9,173,769	9,934,832
322060	Nonbus Lic&Perm-Sign	498,322	505,376	530,713	565,209
322070	Nonbus Lic&Perm-Boiler	1,504,421	1,646,134	1,793,832	2,179,506
322080	Nonbus Lic&Perm- Elevator	5,035,061	5,878,401	6,208,768	6,987,485
322090	Nonbus Lic&Perm-Furn & Oil	513,773	-	-	-
322270	Nonbus Lic&Perm-Energy	500,000	-	-	-
322900	Nonbus Lic&Perm-Other	3,025,546	-	-	-
341050	Word Proc/Printing/Dupl Svcs	452	-	-	-
341090	Sales Of Merchandise	3,421	-	-	-
341190	Personnel Service Fees	475	-	-	-
341900	General Government- Other Rev	298,252	6,796,344	6,123,678	6,200,534
342070	Condominium Conversion Fees	3,150	-	-	-
342080	Vacant Building Inspect Fees	285,088	-	-	-
342100	Rental Housing Regist Fees	3,169,374	2,742,325	3,596,318	3,095,136
343180	Drainage Permit Fees	4,150,151	4,527,459	5,886,577	6,719,078
343300	Abatement Charges	309,194	-	-	-



## Seattle Department of Construction and Inspections

343310	Recoveries	3,086,931	2,671,759	-	-
344900	Transportation-Other Rev	379,393	438,677	381,489	406,286
350190	Nsf Check Fees	210	-	-	-
360020	Inv Earn-Residual Cash	-	1,176,338	3,271,117	3,271,117
360360	Sponsorship And Royalties	283	-	-	-
360900	Miscellaneous Revs-Other Rev	3,271,117	8,064,477	8,064,477	8,064,477
<b>Total Revenues for: 48100 - Construction and Inspections</b>		<b>83,224,558</b>	<b>88,674,806</b>	<b>100,320,290</b>	<b>106,465,902</b>
400000	Use of/Contribution to Fund Balance	-	16,775,864	10,473,348	9,466,837
<b>Account Code</b>	<b>Account Name</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
<b>Total Resources for:48100 - Construction and Inspections</b>		<b>83,224,558</b>	<b>105,450,670</b>	<b>110,793,638</b>	<b>115,932,739</b>
<b>Total SDCI Resources</b>		<b>83,766,990</b>	<b>105,840,670</b>	<b>111,268,638</b>	<b>116,407,739</b>

# Seattle Department of Construction and Inspections

## Appropriations by Budget Summary Level and Program

### SDCI - BO-CI-U2000 - Land Use & Engineering Services

The purpose of the Land Use & Engineering Services Budget Summary Level is to provide a comprehensive review of development plans and to process land use and building permits.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Land Use	-	-	6,066,801	6,293,979
Land Use & Engineering Services CBA	-	-	3,923,387	3,923,387
Permit & Engineering	-	-	33,778,956	34,839,418
<b>Total</b>	-	-	<b>43,769,144</b>	<b>45,056,784</b>
Full-time Equivalents Total*	-	-	137.00	137.00

*\*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 Land Use & Engineering Services Budget Summary Level:*

#### **Land Use**

The purpose of the Land Use Program is to provide discretionary permit review for Master Use Permits and advise on land use policy and technical matters for all permit reviews.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Land Use	-	-	6,066,801	6,293,979
Full Time Equivalents Total	-	-	31.00	31.00

#### **Land Use & Engineering Services CBA**

The purpose of the Land Use & Engineering Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Land Use & Engineering Services BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Land Use & Engineering Services CBA	-	-	3,923,387	3,923,387

# Seattle Department of Construction and Inspections

## Permit & Engineering

The purpose of the Permit & Engineering Program is to manage the land use and construction permit review process, facilitate the review of development plans, and perform technical code review.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Permit & Engineering	-	-	33,778,956	34,839,418
Full Time Equivalents Total	-	-	106.00	106.00

### **SDCI - BO-CI-U2100 - Customer Success**

The purpose of the Customer Success Budget Summary Level is to provide pre-application customer service and guidance on the permit application process and to fully support the customer experience throughout the permit review and inspections process to ensure successful outcomes for SDCI's customers.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Customer Success	-	-	10,778,441	11,052,783
Customer Success CBA	-	-	1,414,990	1,414,990
<b>Total</b>	-	-	<b>12,193,430</b>	<b>12,467,773</b>
Full-time Equivalents Total*	-	-	48.00	48.00

*\*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 Customer Success Budget Summary Level:*

### **Customer Success**

The purpose of the Customer Success Program is to provide an enhanced experience centered around the customer, increase customer satisfaction, and provide consistent, equitable access to pre-application and early application assistance as well as to support the customer throughout the permit review and inspections process to ensure successful outcomes.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Customer Success	-	-	10,778,441	11,052,783
Full Time Equivalents Total	-	-	48.00	48.00

### **Customer Success CBA**

The purpose of the Customer Success CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Customer Success BSL that has not been accessed. In contrast, CBA

## Seattle Department of Construction and Inspections

that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Customer Success CBA	-	-	1,414,990	1,414,990

### **SDCI - BO-CI-U2200 - Land Use Services**

The purpose of the Land Use Services Budget Summary Level is to provide land use permitting services.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Land Use Services	22,851,196	24,750,208	-	-
Land Use Services CBA	-	1,672,241	-	-
<b>Total</b>	<b>22,851,196</b>	<b>26,422,449</b>	-	-
Full-time Equivalents Total*	101.00	103.00	-	-

*\*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 Land Use Services Budget Summary Level:*

### **Land Use Services**

The purpose of the Land Use Services Program is to provide land use permitting services to project applicants, City of Seattle departments, public agencies, and residents. Land Use staff provide permit process information and regulatory expertise to inform pre-application construction project design. Land Use staff also review development concepts as part of a developer's permit application. The Land Use review process includes eliciting public input and facilitating public meetings and design review board meetings. It may also include coordination with various city and county agencies, defending project decisions during appeal to the Hearing Examiner or coordinating the department recommendation for a development application through the City Council approval process. These services are intended to ensure that development proposals are reviewed in a fair, reasonable, efficient, and predictable manner, and to ensure that the plans substantially comply with applicable codes, legal requirements, policies, and community design standards.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Land Use Services	22,851,196	24,750,208	-	-
Full Time Equivalents Total	101.00	103.00	-	-

### **Land Use Services CBA**

## Seattle Department of Construction and Inspections

The purpose of the Land Use Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Land Use Services BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Land Use Services CBA	-	1,672,241	-	-

### **SDCI - BO-CI-U2300 - Permit Services**

The purpose of the Permit Services Budget Summary Level is to facilitate the review of development plans and processing of permits.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Permit Services	27,343,424	27,890,735	-	-
Permit Services CBA	-	3,666,136	-	-
<b>Total</b>	<b>27,343,424</b>	<b>31,556,870</b>	-	-
Full-time Equivalents Total*	109.00	109.00	-	-

*\*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 Permit Services Budget Summary Level:*

### **Permit Services**

The purpose of the Permit Services Program is to facilitate the review of development plans and processing of permits.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Permit Services	27,343,424	27,890,735	-	-
Full Time Equivalents Total	109.00	109.00	-	-

### **Permit Services CBA**

The purpose of the Permit Services CBA Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Permit Services BSL that has not been accessed for construction plan review and peer review contracts. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

## Seattle Department of Construction and Inspections

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Permit Services CBA	-	3,666,136	-	-

### **SDCI - BO-CI-U23A0 - Inspections**

The purpose of the Inspections Budget Summary Level is to provide on-site inspections of property under development, inspections of mechanical equipment at installation and on an annual or biennial cycle, and certification of installers and mechanics.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Inspections	29,786,805	29,249,939	31,284,715	32,930,050
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100
<b>Total</b>	<b>29,786,805</b>	<b>31,976,039</b>	<b>34,010,816</b>	<b>35,656,151</b>
Full-time Equivalents Total*	121.00	123.00	118.00	118.00

*\*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 Inspections Budget Summary Level:*

### **Inspections**

The purpose of the Inspections Program is to provide timely on-site inspections of property under development at predetermined stages of construction; work closely with project architects, engineers, developers, contractors, and other City of Seattle departments to approve projects as substantially complying with applicable City codes, ordinances, and approved plans; and to issue final approvals for occupancy.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Inspections	29,786,805	29,249,939	31,284,715	32,930,050
Full Time Equivalents Total	121.00	123.00	118.00	118.00

# Seattle Department of Construction and Inspections

## Inspections Services CBA

The purpose of the Inspections Services CBA Program is to display the amount of Contingent Budget Authority (CBA) that has not been accessed within the Inspections BCL for construction inspections and electrical inspections with plan review. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Inspections Services CBA	-	2,726,100	2,726,100	2,726,100

### **SDCI - BO-CI-U2400 - Compliance**

The purpose of the Compliance Budget Summary Level is to ensure land and buildings are developed, used and maintained according to applicable code standards, reduce deterioration of structures and properties, enforce tenant protections, and support outreach and education for landlords and tenants in coordination with other departments and community organizations.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Compliance	12,436,829	13,142,814	12,831,633	13,362,517
Compliance Resources	-	450,000	-	-
Rental Housing	2,230,885	2,407,407	2,804,320	2,928,847
<b>Total</b>	<b>14,667,714</b>	<b>16,000,221</b>	<b>15,635,953</b>	<b>16,291,364</b>
Full-time Equivalents Total*	57.00	60.00	59.00	59.00

*\*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 Compliance Budget Summary Level:*

### **Compliance**

The purpose of the Compliance Program is to investigate and respond to violations of code standards for the development, use, maintenance, and management of land and buildings, facilitate compliance by property owners and other responsible parties, pursue enforcement actions against violators through the legal system,

## Seattle Department of Construction and Inspections

reduce the deterioration of structures and properties to reduce blight, and manage the adoption of administrative rules and response to claims. The program also supports outreach and education for landlords and tenants, working in coordination with other departments and community organizations.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Compliance	12,436,829	13,142,814	12,831,633	13,362,517
Full Time Equivalents Total	43.00	46.00	45.00	45.00

### Compliance Resources

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Compliance Resources	-	450,000	-	-

### Rental Housing

The purpose of the Rental Housing Program is to improve the quality of the rental housing stock in Seattle and investigate and respond to violations of tenant protection regulations. By registering and inspecting all rental housing properties the program helps ensure key life, health and safety standards are met. The program provides assistance to property owners and tenants regarding relocation assistance, just cause eviction, and other duties and responsibilities of owners and tenants.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Rental Housing	2,230,885	2,407,407	2,804,320	2,928,847
Full Time Equivalents Total	14.00	14.00	14.00	14.00

### SDCI - BO-CI-U2500 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to lead and direct department employees, provide policy guidance, and oversee relationships with the community.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Citywide Indirect Costs	-	29,299,116	30,705,528	31,925,265
Departmental Indirect Costs	-	5,116,378	6,058,706	6,330,825
Divisional Indirect Costs	-	4,386,726	2,533,284	2,642,692
Indirect Cost Recovery Offset	-	(38,832,507)	(39,297,517)	(40,346,399)
<b>Total</b>	-	<b>(30,288)</b>	-	<b>552,382</b>
Full-time Equivalents Total*	66.00	67.00	64.00	64.00



# Seattle Department of Construction and Inspections

*\*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

The purpose of the Citywide Indirect Costs Program is to collect and allocate departmental central costs such as pooled costs, paid-time-off, and other City central costs. The costs in this program are allocated to all department programs except the Contingent Budget Authority (CBA) Programs, the Process Improvements & Technology (PI&T) Program, and other programs in Leadership and Administration.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	-	29,299,116	30,705,528	31,925,265

## Departmental Indirect Costs

The purpose of the Departmental Indirect Costs Program is to lead and support department employees; provide policy guidance and financial stewardship; manage the public disclosure of documents; and oversee relationships with the community, government agencies, and the media. The costs in this program are allocated to all department programs except the Contingent Budget Authority (CBA) Programs, the Process Improvements & Technology (PI&T) Program, and other programs in Leadership and Administration.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Departmental Indirect Costs	-	5,116,378	6,058,706	6,330,825
Full Time Equivalents Total	39.00	40.00	40.00	40.00

## Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Program is to provide support functions for SDCI's primarily fee funded programs: Land Use Services, Permit Services, Inspections; and for the fee-funded portion of the Government Policy, Safety and Support Program. The costs in this program are allocated only to the programs described above.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Divisional Indirect Costs	-	4,386,726	2,533,284	2,642,692
Full Time Equivalents Total	27.00	27.00	24.00	24.00

## Indirect Cost Recovery Offset

# Seattle Department of Construction and Inspections

The purpose of the Indirect Cost Recovery Offset Program is to offset the proportionate share of Citywide Indirect Costs, Departmental Indirect Costs, and Divisional Indirect Costs that allocate to the department's other Budget Summary Level programs as overhead. It is necessary to offset the full cost of indirect cost programs to calculate the budget appropriation and revenue requirements of the related programs.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Indirect Cost Recovery Offset	-	(38,832,507)	(39,297,517)	(40,346,399)

## **SDCI - BO-CI-U2600 - Government Policy, Safety & Support**

The purpose of the Government Policy, Safety & Support Budget Summary Level is to develop and update land use code and technical code regulations, and provide appropriate support for disaster preparation, mitigation, response, and recovery services.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Govt Policy, Safety & Support	2,638,924	2,665,484	2,908,704	3,049,651
<b>Total</b>	<b>2,638,924</b>	<b>2,665,484</b>	<b>2,908,704</b>	<b>3,049,651</b>
Full-time Equivalents Total*	11.00	11.00	11.00	11.00

*\*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*

## **SDCI - BO-CI-U2700 - Process Improvements**

The purpose of the Process Improvements Budget Summary Level is to implement innovative permitting technology and process improvement solutions for SDCI.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Process Improvements	-	-	4,195,089	4,320,396
<b>Total</b>	<b>-</b>	<b>-</b>	<b>4,195,089</b>	<b>4,320,396</b>
Full-time Equivalents Total*	-	-	14.00	14.00

*\*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*

## **SDCI - BO-CI-U2800 - Process Improvements & Technology**

The purpose of the Process Improvements and Technology Budget Summary Level is to allow the department to plan and implement continuous improvements to its business processes, including related staff training and equipment purchases. The purpose includes ensuring the Department's major technology investments are maintained, upgraded, or replaced when necessary.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed

## Seattle Department of Construction and Inspections

Process Improvements and Tech	9,112,601	9,076,608	-	-
<b>Total</b>	<b>9,112,601</b>	<b>9,076,608</b>	-	-
Full-time Equivalents Total*	9.00	9.00	-	-

*\*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*

### **SDCI - BO-CI-U2900 - Technology Investments**

The purpose of the Technology Investments Budget Summary Level is to maintain the Seattle Department of Construction and Inspections' permitting technology products and programs.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Technology Investments	-	-	8,697,306	9,551,903
<b>Total</b>	-	-	<b>8,697,306</b>	<b>9,551,903</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*

# Office of Economic Development

Markham McIntyre, Director

(206) 684-8090

<http://www.seattle.gov/economicdevelopment>

## Department Overview

The purpose of the Office of Economic Development (OED) is to shape an economically prosperous, diverse, just, and resilient city, with the guiding principle that an inclusive economy is more competitive. OED is committed to building an inclusive economy in the City of Seattle by making strategic investments to break down barriers and unlock access to opportunity, which will generate wealth equitably. OED programs focus on the five key pillars of the community-driven Future of Seattle Economy framework, which the City adopted as policy in Resolution 32099: investing in diverse talent and building our workforce, supporting small, women and minority-businesses, building BIPOC community wealth, investing in neighborhood business districts, and growing businesses and key industries.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	12,070,174	11,460,235	10,335,107	10,758,446
Other Funding - Operating	14,470,732	25,781,034	19,934,512	19,633,741
<b>Total Operations</b>	<b>26,540,906</b>	<b>37,241,269</b>	<b>30,269,619</b>	<b>30,392,187</b>
<b>Total Appropriations</b>	<b>26,540,906</b>	<b>37,241,269</b>	<b>30,269,619</b>	<b>30,392,187</b>
Full-Time Equivalents Total*	52.00	61.00	63.00	63.00

\* 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

## Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for the Office of Economic Development. The department will continue to invest in the Future of Seattle Economy (FSE) framework. The FSE report, finalized in 2023 and adopted as City policy in Resolution 32099, provides a community-driven investment framework for the City to promote inclusive economic growth. The proposed budget prioritizes strategies and programs that deliver direct impact and that leverage external funding sources, while maintaining operational and staffing capacity necessary to implement these programs. The proposed budget will allow the department to support programming in all five pillars of the FSE framework, and focuses funding in: supporting small, women, and minority-owned businesses; creating BIPOC community wealth, investing in neighborhood business districts, and growing business and key industries.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in several areas. The proposed budget focuses reductions on scalable programs that allow the department to continue delivering services to community even at reduced funding levels such as grant making programs. Additionally, the proposed budget focuses reductions in workforce development programs, allowing time for the City to complete a cross-departmental assessment of its workforce investments to ensure these investments advance the City's workforce goals and provide desired

## Office of Economic Development

outcomes. The impact of these reductions is mitigated by continued investment in workforce development programs by regional partners.

### Incremental Budget Changes

#### Office of Economic Development

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>37,241,268</b>	<b>61.00</b>
<b>Baseline</b>		
Remove One-Time Items	(18,136,499)	-
Remove One-Time Community Development Block Grant Funding	(1,000,000)	-
Miscellaneous Technical Corrections	-	-
Bargained Annual Wage and Market Wage Increases to Base Budget	1,019,881	-
Citywide Adjustments for Standard Cost Changes	120,923	-
<b>Proposed Operating</b>		
Ongoing Support for Business Community Ownership Fund	2,500,000	-
Ongoing Support for Capital Access Program	2,450,000	-
Ongoing Support for Commercial Affordability Programs	2,431,756	-
Ongoing Support for Neighborhood Capacity Programs	2,067,705	-
Ongoing Support for Technical Assistance Programs	800,000	-
Community Development Block Grant Funding for Tenant Improvement Program	500,000	-
Increase Special Events Staffing	325,000	2.00
Ongoing Support for Language Access and Outreach	200,000	-
One-Time Support for Enhanced Downtown Services as part of the Mayor's Downtown Activation Plan	1,500,000	-
One-Time Support for the Mayor's Downtown Activation Plan	1,011,432	-
One-Time Support for South Downtown Initiatives as part of the Mayor's Downtown Activation Plan	250,000	-
Westlake Park Revitalization Planning and Activations as part of the Mayor's Downtown Activation Plan	250,000	-
Workforce Development Strategic Realignment	(2,716,655)	-
Align Green Economy Programming with Available Resources	(500,000)	-
Abrogate One-Time Funded Positions	-	(1.50)
<b>Proposed Technical</b>		
Ongoing Changes from Current Year Legislation	-	1.50
August General Fund Revenue Adjustment	-	-
Final Adjustments for Standard Cost Changes	(45,192)	-
<b>Total Incremental Changes</b>	<b>\$(6,971,649)</b>	<b>2.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$30,269,619</b>	<b>63.00</b>

# Office of Economic Development

## Description of Incremental Budget Changes

### Baseline

#### **Remove One-Time Items**

Expenditures \$(18,136,499)

Approximately 49% of the Office of Economic Development's 2024 Adopted Budget was added as one-time funding to reflect the department's ongoing development of the Future of Seattle Economy framework in 2022 and 2023. That framework, which OED completed in 2023, was adopted as City policy in Resolution 32099 in 2023. This item removes one-time funding for the commercial affordability program (\$6.8 million), small business development capital (\$2.8 million), Downtown and neighborhood economic recovery program (\$2.6 million), Downtown Activation Plan initiatives (\$2.1 million), Seattle Restored programming (\$1.1 million), Business Improvement Areas program (\$850,000), Business Technical Assistance program (\$800,000), Chinatown-International District supports (\$450,000), miscellaneous administrative supports (\$370,000) and Seattle Jobs Center program (\$250,000). Several of these items are proposed to be partially restored and made ongoing in the 2025-2026 Proposed Budget.

#### **Remove One-Time Community Development Block Grant Funding**

Expenditures \$(1,000,000)

Revenues \$(1,000,000)

For the 2025-2026 Proposed Budget, the Executive removed Community Development Block Grant (CDBG) funds from departments' baseline budgets and reviewed department proposals for use of the federal grant funds for facilities and public services projects. This item removes CDBG funding from the Office of Economic Development's baseline budget. The Tenant Improvement Program invests in a business' infrastructure for growth and sustainability to help businesses stay in their neighborhoods. This item is proposed to be partially restored in the proposed budget.

#### **Miscellaneous Technical Corrections**

Expenditures -

This budget-neutral item makes several technical adjustments to budget at the budget program, detail project, and account levels to align with anticipated actuals.

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$1,019,881

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$120,923

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

# Office of Economic Development

## Proposed Operating

### **Ongoing Support for Business Community Ownership Fund**

Expenditures \$2,500,000

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for the Business Community Ownership Fund (BCOF) program. This program was previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the program ongoing. The 2024 Adopted Budget included \$3.5 million one-time for this program, while the ongoing funding is \$2.5 million. The BCOF aims to address commercial displacement, empowering small businesses with long-term affordability and ownership of their own commercial spaces to keep them rooted in Seattle neighborhoods or provide a pathway to return to neighborhoods. This is a partnership with the Office of Economic Development and Grow America, which matches City funds dollar-for-dollar through financing and grants.

### **Ongoing Support for Capital Access Program**

Expenditures \$2,450,000

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for the Capital Access Program (CAP). This program was previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the program ongoing. The 2024 Adopted Budget included \$2.75 million one-time for this program, while the ongoing funding is \$2.45 million. CAP aims to empower underserved businesses by dismantling financial barriers and promoting equitable access to capital. Specifically, CAP provides subsidized financial products leveraging programs offered by Washington State and provides tailored technical support services to businesses.

### **Ongoing Support for Commercial Affordability Programs**

Expenditures \$2,431,756

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for Commercial Affordability programs. These programs were previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the programs ongoing. Specifically, this item provides \$1.5m for the Tenant Improvement Fund and \$1 million for Seattle Restored. The 2024 Adopted Budget included \$3.8 million one-time for these programs. The Tenant Improvement Program invests in a business' infrastructure for growth and sustainability to help businesses stay in their neighborhoods. Seattle Restored activates vacant storefronts through creativity and commerce and is scaling up a matchmaking strategy and supporting downtown retail strategy.

### **Ongoing Support for Neighborhood Capacity Programs**

Expenditures \$2,067,705

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses

## Office of Economic Development

payroll tax funding to provide ongoing support for Neighborhood Capacity programs. These programs were previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the programs ongoing. The proposed budget includes \$2.5 million for Neighborhood Capacity programming including the Only in Seattle program and Business Improvement Area supports. The 2024 Adopted Budget included approximately \$5 million in one-time funding for these programs. This item will support business district organizational capacity to foster comprehensive placemaking and place-keeping activities, including the exploration and creation of new business improvement areas.

### Ongoing Support for Technical Assistance Programs

Expenditures	\$800,000
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The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for technical assistance (TA) programs. These programs were previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the programs ongoing. Business TA is a fundamental component of equitable economic development, creating pathways to growth for entrepreneurs who historically have limited access to the resources and capital needed to establish, manage crisis, stabilize operations, and expand. This item will support several technical assistance programs including business operations and development consulting, digital sales access, legal assistance, and in-language business navigation consulting.

### Community Development Block Grant Funding for Tenant Improvement Program

Expenditures	\$500,000
Revenues	\$500,000

For the 2025-2026 Proposed Budget, the Executive removed Community Development Block Grant (CDBG) funds from departments' baseline budgets and reviewed department proposals for use of the federal grant funds for facilities and public services projects. This item allocates CDBG funding to the Office of Economic Development to support the Tenant Improvement Fund program.

### Increase Special Events Staffing

Expenditures	\$325,000
Position Allocation	2.00

The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for two additional positions, one Strategic Advisor 1 and one Administrative Staff Assistant, supporting the Special Events function within the Office of Economic Development. This item is necessary to align capacity on the Special Events team with demand for special events permits. This increased staffing is also necessary to respond to anticipated increased demand in the biennium, including for events related to the 2026 World Cup.

### Ongoing Support for Language Access and Outreach

Expenditures	\$200,000
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The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to provide ongoing support for language access and outreach supports. These costs were previously supported by one-time funding that was removed in the baseline phase and this item makes funding for the costs ongoing. This item will support equitable communication and outreach strategies for economic development programs, services, and resources provided by the City and partners.



## Office of Economic Development

### **One-Time Support for Enhanced Downtown Services as part of the Mayor's Downtown Activation Plan**

Expenditures \$1,500,000

The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This one-time item provides \$1.5 million in 2025 and 2026 to support the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. Specifically, this item will allow the department to partner with a neighborhood business organization in Downtown to support cleaning and safety staff, providing supplemental services including litter removal, alley cleaning, graffiti removal, a safe walk service, and outreach to businesses.

### **One-Time Support for the Mayor's Downtown Activation Plan**

Expenditures \$1,011,432

The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This one-time item provides approximately \$1 million in 2025 and \$575,000 in 2026 to support the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. Specifically, this item will support public space activations, public space improvements, and a centralized DAP communications strategy.

### **One-Time Support for South Downtown Initiatives as part of the Mayor's Downtown Activation Plan**

Expenditures \$250,000

The 2025-2026 Proposed Budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This one-time item provides \$250,000 in 2025 and 2026 to support the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. Specifically, this item provides funding for consultant contracts to support South Downtown intergovernmental work, which will include regular convenings of senior-level officials from local, regional, and state-level agencies to align and accelerate major public redevelopments that these agencies are undertaking. This external facilitation is an essential complement to the City's staffing in the Office of Economic Development and the Office of Planning and Community Development supporting initiatives in South Downtown, and supports the unique opportunity to add residential capacity as well as other development in the neighborhood.

### **Westlake Park Revitalization Planning and Activations as part of the Mayor's Downtown Activation Plan**

Expenditures \$250,000

This one-time item provides funding to support planning and activations related to the Westlake Park revitalization as part of the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. This item complements Westlake Park revitalization efforts funded in the proposed budget for Seattle Parks and Recreation.

### **Workforce Development Strategic Realignment**

Expenditures \$(2,716,655)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were also identified to facilitate this transfer to mitigate the General Fund shortfall. This ongoing item reduces external workforce development programs and

## Office of Economic Development

services and realigns the department's focus around sector-specific strategies that support key industry work. Remaining funding, in partnership with King County, will enhance the ability of the Workforce Development Council of Seattle-King County to serve as the regional workforce development backbone organization.

### Align Green Economy Programming with Available Resources

Expenditures	\$(500,000)
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The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. This ongoing item reduces funding for Green Economy programming within the Key Industries and Workforce Development program. The Office of Economic Development (OED) retains \$500,000 for Green Economy programs to support economic and workforce development strategies identified in the Green Economy Vision and the Citywide Climate Careers Strategy. OED will work with external partners and other City departments to support new programs, policies, and resources to recruit clean energy technology businesses to Seattle, grow new clean technology startup businesses in Seattle, and ensure equitable access to clean energy technology careers in alignment with the Future of Seattle Economy framework and the Mayor's Downtown Activation Plan.

### Abrogate One-Time Funded Positions

Position Allocation	(1.50)
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This item removes one-time funded positions related to the Generational Wealth Initiative that were transferred to the Office of Economic Development (OED) from the Department of Neighborhoods in the 2024 Mid-Year Supplemental Budget. OED retains funding and position authority for a Strategic Advisor 2 position to support the departments convening role in leading community wealth building programs across the City. The remaining position will support interdepartmental coordination and implementation of community wealth building programs, guided by recommendations in the Department of Neighborhood's Generational Wealth Initiative final report.

### Proposed Technical

#### Ongoing Changes from Current Year Legislation

Position Allocation	1.50
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This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance.

### August General Fund Revenue Adjustment

Revenues	\$60,000
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

### Final Adjustments for Standard Cost Changes

Expenditures	\$(45,192)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Office of Economic Development

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OED - BO-ED-ADMIN - Leadership and Administration</b>				
00100 - General Fund	3,721,374	4,182,390	4,734,884	4,959,263
14500 - Payroll Expense Tax	332,169	3,480,108	4,480,769	4,118,819
<b>Total for BSL: BO-ED-ADMIN</b>	<b>4,053,542</b>	<b>7,662,498</b>	<b>9,215,653</b>	<b>9,078,082</b>
<b>OED - BO-ED-X1D00 - Business Services</b>				
00100 - General Fund	8,348,800	7,277,845	5,600,223	5,799,183
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	5,805,360	-	-	-
14500 - Payroll Expense Tax	8,333,203	22,300,926	15,453,743	15,514,923
<b>Total for BSL: BO-ED-X1D00</b>	<b>22,487,364</b>	<b>29,578,771</b>	<b>21,053,966</b>	<b>21,314,106</b>
<b>Department Total</b>	<b>26,540,906</b>	<b>37,241,269</b>	<b>30,269,619</b>	<b>30,392,187</b>
<b>Department Full-Time Equivalents Total*</b>	<b>52.00</b>	<b>61.00</b>	<b>63.00</b>	<b>63.00</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 Office of Economic Development

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	12,070,174	11,460,235	10,335,107	10,758,446
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	5,805,360	-	-	-
14500 - Payroll Expense Tax	8,665,372	25,781,034	19,934,512	19,633,742
<b>Budget Totals for OED</b>	<b>26,540,906</b>	<b>37,241,269</b>	<b>30,269,619</b>	<b>30,392,187</b>

## Office of Economic Development

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
322900	Nonbus Lic&Perm-Other	594,798	1,155,000	1,155,000	1,155,000
331110	Direct Fed Grants	226,232	1,000,000	500,000	500,000
360020	Inv Earn-Residual Cash	11,934	-	-	-
360220	Interest Earned On Deliquent A	40	-	-	-
360300	St Space Facilities Rentals	(350)	-	-	-
360310	Lt Space/Facilities Leases	-	-	60,000	60,000
<b>Total Revenues for: 00100 - General Fund</b>		<b>832,654</b>	<b>2,155,000</b>	<b>1,715,000</b>	<b>1,715,000</b>
331110	Direct Fed Grants	5,805,360	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>5,805,360</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OED Resources</b>		<b>6,638,014</b>	<b>2,155,000</b>	<b>1,715,000</b>	<b>1,715,000</b>

## Office of Economic Development

### Appropriations by Budget Summary Level and Program

#### **OED - BO-ED-ADMIN - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Office of Economic Development.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	793,855	908,459	964,610	1,008,831
Departmental Indirect Costs	2,388,663	5,992,589	7,403,380	7,142,679
Pooled Benefits	871,025	761,449	847,663	926,571
<b>Total</b>	<b>4,053,542</b>	<b>7,662,498</b>	<b>9,215,653</b>	<b>9,078,082</b>
Full-time Equivalents Total*	17.00	20.00	20.00	20.00

*\*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**

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	793,855	908,459	964,610	1,008,831

#### **Departmental Indirect Costs**

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Departmental Indirect Costs	2,388,663	5,992,589	7,403,380	7,142,679
Full Time Equivalents Total	17.00	20.00	20.00	20.00

#### **Pooled Benefits**

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Pooled Benefits	871,025	761,449	847,663	926,571

## Office of Economic Development

### **OED - BO-ED-X1D00 - Business Services**

The purpose of the Business Services Budget Summary Level is to promote economic development in the City.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Business Services	22,487,364	29,578,771	21,053,966	21,314,106
<b>Total</b>	<b>22,487,364</b>	<b>29,578,771</b>	<b>21,053,966</b>	<b>21,314,106</b>
Full-time Equivalents Total*	35.00	41.00	43.00	43.00

*\*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*

# Office of Hearing Examiner

Ryan Vancil, Hearing Examiner

(206) 684-0521

<http://www.seattle.gov/examiner/>

## Department Overview

The Office of Hearing Examiner is Seattle's quasi-judicial forum for reviewing factual and legal issues raised by the application of City Code requirements to specific people or property. As authorized by the Seattle Municipal Code, the office conducts hearings and decides appeals in cases where members of the public disagree with a decision made by a City agency. Many of the matters appealed to the Hearing Examiner relate to land use and environmental permit decisions and interpretations made by the Seattle Department of Construction and Inspections. The Hearing Examiner also hears appeals in many other subject areas, and makes recommendations to the City Council on rezone petitions, major institution master plans, and other Council land-use actions.

The Hearing Examiner is appointed by the City Council, and Deputy Hearing Examiners are appointed by the Hearing Examiner. Examiners handle all pre-hearing matters, regulate the conduct of hearings, and prepare decisions and recommendations based upon the hearing record and applicable law. The Seattle Municipal Code requires all examiners to be attorneys with training and experience in administrative hearings. The Hearing Examiner also manages an executive assistant to oversee the administrative areas of the office, a legal assistant to assist with hearings and decision preparation, and an administrative specialist to support all other office positions and provide information to the public.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	1,148,837	1,218,519	1,314,214	1,380,463
<b>Total Operations</b>	<b>1,148,837</b>	<b>1,218,519</b>	<b>1,314,214</b>	<b>1,380,463</b>
<b>Total Appropriations</b>	<b>1,148,837</b>	<b>1,218,519</b>	<b>1,314,214</b>	<b>1,380,463</b>
Full-Time Equivalents Total*	5.00	5.00	5.00	5.00

*\* 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*

## Budget Overview

The 2025-2026 Proposed Budget maintains support to the Office of Hearing Examiner (HXM) and preserves the services provided by the Hearing Examiner to members of the public and the City Council. Technical adjustments have been made to bring the proposed budget into alignment with an Annual Wage Increase, and other citywide adjustments to internal service costs.

## Office of Hearing Examiner

### Incremental Budget Changes

#### Office of Hearing Examiner

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>1,218,519</b>	<b>5.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	110,737	-
<b>Proposed Operating</b>		
Increase Filing Fees Revenue	-	-
<b>Proposed Technical</b>		
Citywide Adjustments for Standard Cost Changes	(24,353)	-
Final Adjustments for Standard Cost Changes	(10,689)	-
Ongoing Changes from Current Year Legislation	20,000	-
<b>Total Incremental Changes</b>	<b>\$95,695</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$1,314,214</b>	<b>5.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$110,737

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### Proposed Operating

##### **Increase Filing Fees Revenue**

Revenues \$3,500

This item anticipates increased revenues of approximately \$3,500 by raising filing fees from \$85 to \$120 in the Office of Hearing Examiner (HXM) the General Fund Office of Hearing Examiner - Revenue Budget Control Level (00100-BR-HX-REVENUE). Historically, the Hearing Examiner has raised fees at various intervals to support cost recovery and address inflation. The last fee increase was implemented in 2013.



# Office of Hearing Examiner

## Proposed Technical

### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$(24,353)

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### **Final Adjustments for Standard Cost Changes**

Expenditures \$(10,689)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### **Ongoing Changes from Current Year Legislation**

Expenditures \$20,000

This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance and contains a technical adjustment to add budget for an ongoing salary increase approved by the City Council with the Hearing Examiner's reappointment to a 4-year term. The salary increase was effective retroactive to March 21, 2023.

## Office of Hearing Examiner

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>HXM - BO-HX-V1X00 - Office of the Hearing Examiner</b>				
00100 - General Fund	1,148,837	1,218,519	1,314,214	1,380,463
<b>Total for BSL: BO-HX-V1X00</b>	<b>1,148,837</b>	<b>1,218,519</b>	<b>1,314,214</b>	<b>1,380,463</b>
<b>Department Total</b>	<b>1,148,837</b>	<b>1,218,519</b>	<b>1,314,214</b>	<b>1,380,463</b>
<b>Department Full-Time Equivalents Total*</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</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 Office of Hearing Examiner

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	1,148,837	1,218,519	1,314,214	1,380,463
<b>Budget Totals for HXM</b>	<b>1,148,837</b>	<b>1,218,519</b>	<b>1,314,214</b>	<b>1,380,463</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
341180	Legal Service Fees	-	16,000	16,000	16,000
341900	General Government-Other Rev	-	4,000	7,500	7,500
<b>Total Revenues for: 00100 - General Fund</b>		<b>-</b>	<b>20,000</b>	<b>23,500</b>	<b>23,500</b>
<b>Total HXM Resources</b>		<b>-</b>	<b>20,000</b>	<b>23,500</b>	<b>23,500</b>

## Office of Hearing Examiner

### Appropriations by Budget Summary Level and Program

#### **HXM - BO-HX-V1X00 - Office of the Hearing Examiner**

The purpose of the Office of Hearing Examiner Budget Summary Level is to conduct fair and impartial hearings in all subject areas where the Seattle Municipal Code grants authority to do so (there are currently more than 75 subject areas) and to issue decisions and recommendations consistent with applicable law.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Office of the Hearing Examiner	1,148,837	1,218,519	1,314,214	1,380,463
<b>Total</b>	<b>1,148,837</b>	<b>1,218,519</b>	<b>1,314,214</b>	<b>1,380,463</b>
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

*\*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*

# Office of Housing

Maiko Winkler-Chin, Director

(206) 684-3727

<http://www.seattle.gov/housing/>

## Department Overview

The mission of the Office of Housing (OH) is to build strong and healthy communities and to increase opportunities for people of all income levels to live in our city. OH manages investments from the Seattle Housing Levy and other funding sources to fund the production, preservation, acquisition, and long-term stewardship of affordable housing in Seattle. Additionally, OH supports affordable housing providers and low-income residents, provides home repair and weatherization assistance, funds permanently affordable homeownership opportunities, and leads Citywide planning and policy development on affordable housing issues.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	10,997,279	50,906	-	-
Other Funding - Operating	233,615,720	339,284,068	342,424,821	342,906,418
<b>Total Operations</b>	<b>244,612,999</b>	<b>339,334,974</b>	<b>342,424,821</b>	<b>342,906,418</b>
<b>Total Appropriations</b>	<b>244,612,999</b>	<b>339,334,974</b>	<b>342,424,821</b>	<b>342,906,418</b>
Full-Time Equivalents Total*	63.50	66.00	69.00	69.00

*\* 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*

## Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for the Office of Housing (OH). Investments funded by the 2023 Housing Levy and other housing specific funding sources are maintained according to fund financial planning and Levy modeling. Additionally, the proposed budget uses accumulated administrative fund balances to support multifamily capital production and expanded staffing capacity for the department's finance and budget functions. The department's overall proposed budget of \$342 million is increasing by approximately \$3 million relative to the 2024 Adopted Budget; Payroll Expense Tax funded investments are offset by increases in other funding sources. The proposed budget continues investments in all program areas, including: multifamily lending, homeownership supports, home repair and weatherization programs, asset management, and departmental administrative costs.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund and other reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in several areas. The proposed budget focuses reductions in areas that will have minimal impact on community, such as continuing to hold positions vacant. Additionally, the proposed budget aligns scalable programs, such as multifamily rental and homeownership capital programs, with available resources.

## Office of Housing

### Incremental Budget Changes

#### Office of Housing

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>339,334,974</b>	<b>66.00</b>
<b>Baseline</b>		
Remove One-Time Items	(50,000)	-
Baseline Technical Adjustments to Community Development Block Grant Funding	657,000	-
Miscellaneous Technical Corrections	-	-
Remove Erroneous Ongoing Budget	(906)	-
Bargained Annual Wage and Market Wage Increases to Base Budget	1,219,174	-
Citywide Adjustments for Standard Cost Changes	(129,507)	-
<b>Proposed Operating</b>		
Add Budget Manager in Finance Unit	184,703	1.00
Add Community Development Specialist in Asset Management Unit	90,542	1.00
Add Administrative Staffing Support	72,241	1.00
Inflationary Adjustments for Agency Support Programs	416,714	-
Use Mandatory Housing Affordability Administrative Fund Balances to Support Multifamily Capital	7,000,000	-
Community Development Block Grant Funding for Administrative Support	-	-
Dissolve Community Development Block Grant Revolving Loan Funds	(657,000)	-
Hold Positions Vacant to Realize Payroll Expense Tax Savings	(497,047)	-
Reduce Payroll Expense Tax Funding for Homeownership Capital	(1,750,000)	-
Reduce Payroll Expense Tax Funding for Multifamily Capital	(7,596,229)	-
Fund Source Alignment for Staffing and Operational Support	(836,551)	-
<b>Proposed Technical</b>		
Previously Approved Funding for Database Upgrade Project	275,000	-
Align Budget for Pre-Development Costs with Anticipated Actuals	735,000	-
Adjust Project Coding for Payroll Expense Tax Funded Multifamily Capital	-	-
Align Community Self Determination Fund Allocation	-	-
Align Mandatory Housing Revenues with Anticipated Actuals	-	-
Final Miscellaneous Technical Adjustments	-	-
Align and Correct Weatherization Revenues	3,886,167	-
Final Adjustments for Standard Cost Changes	70,547	-
Fund Balancing Adjustments	-	-
<b>Total Incremental Changes</b>	<b>\$3,089,848</b>	<b>3.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$342,424,821</b>	<b>69.00</b>

# Office of Housing

## Description of Incremental Budget Changes

### Baseline

#### **Remove One-Time Items**

Expenditures	\$(50,000)
Revenues	\$19,752,463

This item removes one-time funding added in the 2024 Adopted Budget for a work group to study sustainability needs of non-permanent supportive housing providers and removes one-time fund balancing entries. The removal of one-time fund balancing entries is reflected as an increase to revenues to the Low Income Housing Fund and the Office of Housing Fund.

#### **Baseline Technical Adjustments to Community Development Block Grant Funding**

Expenditures	\$657,000
Revenues	-

For the 2025-2026 Proposed Budget, the Executive removed Community Development Block Grant (CDBG) funds from departments' baseline budgets and reviewed department proposals for use of the federal grant funds for facilities and public services projects. This item removes \$160,972 of CDBG entitlement funding from the Office of Housing's baseline budget. This funding supports administrative and labor costs associated the department's management of CDBG revolving loan funds. This item backfills this funding with other housing specific fund sources to reflect that the department will incur these administrative costs regardless of whether CDBG entitlement funding is received. This \$160,972 of CDBG entitlement funding is proposed to be restored in the "Community Development Block Grant Funding for Administrative Support" incremental change item discussed below. Additionally, this item aligns non-labor budget for CDBG revolving loan funds with anticipated actuals.

#### **Miscellaneous Technical Corrections**

Expenditures	-
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This budget-neutral item makes several technical adjustments to budget at the account level to align with anticipated actuals and provide detailed account coding for budget previously coded to default expenditures accounts. This item also shifts \$25 million of baseline budget associated with the Workforce Stabilization Fund from the Multifamily Lending budget program to the Asset Management budget program to align detailed budget coding with the accounting coding used for program expenditures. This change does not reflect a change in budget amount from the 2024 Adopted Budget for any program in the department.

#### **Remove Erroneous Ongoing Budget**

Expenditures	\$(906)
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This item corrects an erroneous Council Budget Action (CBA) from the 2024 Adopted Budget, which modified the employer contribution rate for Seattle City Employees Retirement System. The 2024 Proposed Budget included no ongoing General Fund (GF) budget for the Office of Housing, however GF budget was not fully removed at the account level due. When this CBA was centrally entered, GF budget was identified in pension accounts and adjusted accordingly. This item removes ongoing GF budget from OH to reflect that no ongoing costs in the department are supported by the GF.

## Office of Housing

### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures	\$1,219,174
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

### **Citywide Adjustments for Standard Cost Changes**

Expenditures	\$(129,507)
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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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### **Proposed Operating**

#### **Add Budget Manager in Finance Unit**

Expenditures	\$184,703
Position Allocation	1.00

This ongoing item adds funding and position authority for a Budget Manager (1.0 FTE Manager 1). The Office of Housing budget has grown by over 550% in the last decade, however the Finance Unit has not expanded since 2013. The Budget Manager will support budget development, tracking, and management. This additional staffing capacity will allow the department's Finance Director to refocus on policy, planning, and strategic initiatives. This item is funded using administration fund balance from the 2016 Housing Levy, which is projected to cover these labor costs for six to seven years. Ongoing funding for this position could be contemplated as part of the next Housing Levy renewal in 2030.

#### **Add Community Development Specialist in Asset Management Unit**

Expenditures	\$90,542
Position Allocation	1.00

The proposed budget allocates \$133 million in Payroll Expense Tax proceeds in 2025 to support housing. This ongoing item uses payroll tax and 2023 Housing Levy funding to add funding and position authority in the Asset Management unit (1.0 FTE Community Development Specialist). This position will support asset management for Office of Housing (OH) funded units, ensuring ongoing affordability and compliance of units. This additional staffing capacity is necessary to maintain reasonable units-to-staff ratio in the Asset Management division. This item is funded with net-new 2023 Housing Levy funding and payroll tax offset by an equivalent reduction in payroll tax funded multifamily capital.

#### **Add Administrative Staffing Support**

Expenditures	\$72,241
Position Allocation	1.00

The proposed budget allocates \$133 million in Payroll Expense Tax proceeds in 2025 to support housing. This ongoing item uses payroll tax and 2023 Housing Levy funding to add funding and position authority for administrative support (1.0 FTE Administrative Specialist II). This position will rotate through the Office of Housing to support the areas of highest need at any given time. For example, in January and February the position will support

## Office of Housing

the contracts unit, in May and June the position will support production of the department's annual reports, and in September and October the position will support the Notice of Funding Availability process. This additional staffing capacity is necessary to maintain administrative support currently covered by temporary staff. This item is funded with net-new 2023 Housing Levy funding and payroll tax offset by an equivalent reduction in payroll tax funded multifamily capital.

### **Inflationary Adjustments for Agency Support Programs**

Expenditures	\$416,714
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The proposed budget allocates \$133 million in Payroll Expense Tax proceeds in 2025 to support housing. This ongoing item uses payroll tax and 2023 Housing Levy funding to provide inflationary adjustments to agency support programs. Financial modeling for the 2023 Housing Levy assumed inflationary adjustments for agency support programs and this item aligns budget authority with those assumptions. Inflationary adjustments for payroll tax funded agency supports are offset by an equivalent reduction in payroll tax funded multifamily capital.

### **Use Mandatory Housing Affordability Administrative Fund Balances to Support Multifamily Capital**

Expenditures	\$7,000,000
Revenues	\$7,000,000

This one-time item increases budget for multifamily capital production by \$7 million in 2025 and by \$5 million in 2026, supported by Mandatory Housing Affordability (MHA) administrative fund balances. The Office of Housing has historically transferred MHA administrative fund balance to multifamily capital production whenever a significant balance has accumulated.

### **Community Development Block Grant Funding for Administrative Support**

Expenditures	-
Revenues	\$160,972

For the 2025-2026 Proposed Budget, the Executive removed Community Development Block Grant (CDBG) funds from departments' baseline budgets and reviewed department proposals for use of the federal grant funds for facilities and public services projects. This item adds CDBG funding to support administrative and labor costs associated the department's management of CDBG revolving loan funds. This increase is offset by a removal of non-grant backed funding proposed to be added in the "Baseline Technical Adjustments to Community Development Block Grant Funding" incremental change item discussed above.

### **Dissolve Community Development Block Grant Revolving Loan Funds**

Expenditures	\$(657,000)
--------------	-------------

This ongoing item reduces budget for the Multifamily Capital and Homeownership Community Development Block Grant (CDBG) revolving loan funds (RLFs) to reflect elimination of these RLFs. The Office of Housing currently manages three CDBG RLFs: Multifamily Capital, Homeownership, and Home Repair. CDBG RLFs use program income from previously awarded CDBG projects make new awards in each program area. OH maintains a robust Home Repair RLF, but is unable to quickly award funding in the Multifamily Capital and Homeownership RLFs given challenging eligibility and compliance requirements. OH will work in coordination with the Human Services Department Federal Grants Management Unit to dissolve these RLFs in 2025 and remaining funding will be reallocated to an eligible CDBG project.



## Office of Housing

### Hold Positions Vacant to Realize Payroll Expense Tax Savings

Expenditures \$(497,047)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. This ongoing item reduces labor budget in the payroll tax fund to reflect that the Office of Housing will hold three position vacant, including an Equity Advisor (Senior Community Development Specialist) in the Policy and Planning unit, a Multifamily Lender (Community Development Specialist) in the Multifamily Lending unit, and an Asset Management position (Community Development Specialist) in the Asset Management unit. These positions, added in 2022, have not yet been filled and holding the positions vacant will not require reallocation of workload.

### Reduce Payroll Expense Tax Funding for Homeownership Capital

Expenditures \$(1,750,000)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. This ongoing item reduces payroll tax funding for homeownership capital production. The Office of Housing anticipates that projects currently in the homeownership capital pipeline will not be ready for funding for two to three years. Given the status of projects, this reduction is not anticipated to impact homeownership capital production in the biennium. To maintain adequate funding for anticipated homeownership capital projects, \$1,750,000 of payroll tax funding will be reprioritized from multifamily capital to homeownership capital beginning in the 2027-2028 biennium.

### Reduce Payroll Expense Tax Funding for Multifamily Capital

Expenditures \$(7,596,229)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. A portion of Payroll Expense Tax revenues are transferred to the General Fund. Payroll tax reductions were identified to facilitate this transfer to mitigate the General Fund shortfall. This ongoing item reduces payroll tax funding for multifamily capital production by approximately \$7.6 million in 2025 and by approximately \$1.6 million in 2026. The impact of this reduction is offset by the one-time use of \$7 million in 2025 and \$5 million in 2026 of administrative fund balances from Mandatory Housing Affordability revenues for multifamily capital production per year in the proposed budget.

### Fund Source Alignment for Staffing and Operational Support

Expenditures \$(836,551)

This item aligns fund sources for staffing and operational costs with the Office of Housing (OH) administrative funding methodology. Generally, staffing and operational costs in OH are covered by each fund source in an amount that is proportional to their share of the total OH budget. This item decreases the Office of Housing fund's share of administrative costs, and increases the Payroll Expense Tax fund's share of administrative cost with an offsetting reduction to payroll tax funded multifamily capital production.

# Office of Housing

## Proposed Technical

### **Previously Approved Funding for Database Upgrade Project**

Expenditures \$275,000

This one-time item adds \$275,000 in 2025 to support remaining costs associated with the Office of Housing's database upgrade project. Funding for the prior years' portion of this project were approved and appropriated in the 2022 Mid-Year Supplemental Budget. This item is necessary to appropriate remaining funding for this project and is supported by reserves for this purpose in the Office of Housing fund.

### **Align Budget for Pre-Development Costs with Anticipated Actuals**

Expenditures \$735,000

This one-time technical item adds \$735,000 for pre-development costs supported by 2023 Housing Levy administrative funds. This item is necessary to align budget authority with anticipated actuals. The 2023 Housing Levy includes \$10 million for pre-development costs and the Office of Housing remains on track to spend no more than that amount over the seven year levy period.

### **Adjust Project Coding for Payroll Expense Tax Funded Multifamily Capital**

Expenditures -

The proposed budget allocates \$133 million in Payroll Expense Tax proceeds in 2025 to support housing. This ongoing, net-zero, technical item corrects detail project level coding to ensure accurate tracking of payroll tax funding intended for multifamily capital preservation. This item does not change how the department would otherwise allocate payroll tax funding in the multifamily program between new production and preservation of existing units.

### **Align Community Self Determination Fund Allocation**

Expenditures -

The proposed budget allocates \$133 million in Payroll Expense Tax proceeds in 2025 to support housing. This ongoing, net-zero, technical item corrects detail project level coding to reflect that the Office of Housing intends to allocate 13%, approximately \$17.6 million, of payroll tax funding within the multifamily capital program to support the Community Self Determination Fund (CSDF). The CSDF program aims to reduce barriers for community-based organizations (CBOs) to enter the affordable housing sector, particularly for those CBOs that have historically been excluded from the industry.

### **Align Mandatory Housing Revenues with Anticipated Actuals**

Revenues \$(28,750,000)

This ongoing technical item reduces revenue assumptions for the Mandatory Housing Affordability program from \$51 million to approximately \$22.3 million to reflect updated projections and expectations for the biennium.

### **Final Miscellaneous Technical Adjustments**

Expenditures -

This budget-neutral item makes several technical adjustments to budget at the project and account level to align with anticipated actuals.

## Office of Housing

### Align and Correct Weatherization Revenues

Expenditures	\$3,886,167
Revenues	\$3,886,167

This one-time technical item increases expenditure and revenue budget in the weatherization program to reflect anticipated grants to be accepted during 2025. All weatherization grants will be accepted in supplemental budgets in 2025. Additionally, this item makes several technical corrections to remove prior year funding source codes and to update funding source codes used to track interdepartmental revenues from Seattle City Light.

### Final Adjustments for Standard Cost Changes

Expenditures	\$70,547
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### Fund Balancing Adjustments

Revenues	\$10,361,505
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This is a technical item to record a fund balancing entry for the Low Income Housing Fund (16400) and the Office of Housing Fund (Fund 16600), which are primarily managed by this department.

## Office of Housing

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OH - BO-HU-1000 - Leadership and Administration</b>				
00100 - General Fund	1,074,572	50,000	-	-
14500 - Payroll Expense Tax	375,719	3,013,687	4,161,738	4,479,796
16440 - Housing Program Support Fund	47,498	-	-	-
16600 - Office of Housing Fund	5,755,402	6,901,739	7,433,688	6,527,790
<b>Total for BSL: BO-HU-1000</b>	<b>7,253,191</b>	<b>9,965,426</b>	<b>11,595,426</b>	<b>11,007,586</b>
<b>OH - BO-HU-2000 - Homeownership &amp; Sustainability</b>				
00100 - General Fund	193,646	907	-	-
14500 - Payroll Expense Tax	2,612,716	8,788,264	7,089,091	7,110,349
16400 - Low Income Housing Fund	-	16,309,460	19,997,916	16,309,460
16403 - 2002 Levy Multipurpose Fund	316,000	-	-	-
16411 - 1995 Housing Levy Capital Fund	93,055	-	-	-
16416 - 2009 Housing Levy Capital Fund	272,000	-	-	-
16418 - 2016 Housing Levy Capital Fund	588,115	-	-	-
16430 - Housing Incentive Fund	6,136,739	-	-	-
16440 - Housing Program Support Fund	5,591,359	-	-	-
16600 - Office of Housing Fund	2,651,285	2,522,588	2,984,108	2,896,753
<b>Total for BSL: BO-HU-2000</b>	<b>18,454,915</b>	<b>27,621,219</b>	<b>30,071,115</b>	<b>26,316,562</b>
<b>OH - BO-HU-3000 - Multifamily Housing</b>				
00100 - General Fund	9,729,061	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	1,365,667	-	-	-
14500 - Payroll Expense Tax	56,837,768	130,312,200	121,592,968	127,470,941
16400 - Low Income Housing Fund	-	169,102,755	176,519,469	175,372,649
16402 - 2002 Levy Very LIH Fund	18,510	-	-	-
16404 - 2002 Levy O&M Fund	591,206	-	-	-
16410 - 1986 Housing Levy Capital Fund	499,494	-	-	-
16411 - 1995 Housing Levy Capital Fund	176,637	-	-	-
16412 - 1995 Levy O&M Fund	518,604	-	-	-
16416 - 2009 Housing Levy Capital Fund	257,675	-	-	-
16417 - 2009 Levy O&M Fund	646,631	-	-	-
16418 - 2016 Housing Levy Capital Fund	57,071,477	-	-	-
16419 - 2016 Levy O&M Fund	19,447,334	-	-	-
16420 - 1986 Levy O&M Fund	608,710	-	-	-
16421 - O&M Sales Tax	1,364,987	-	-	-
16430 - Housing Incentive Fund	55,058,517	-	-	-

## Office of Housing

Appropriations	2023	Appropriations	2023	Appropriations
16440 - Housing Program Support Fund	12,330,869	-	-	-
16600 - Office of Housing Fund	2,381,748	2,333,374	2,645,843	2,738,679
<b>Total for BSL: BO-HU-3000</b>	<b>218,904,893</b>	<b>301,748,329</b>	<b>300,758,281</b>	<b>305,582,270</b>

<b>Department Total</b>	<b>244,612,999</b>	<b>339,334,974</b>	<b>342,424,821</b>	<b>342,906,418</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>63.50</b>	<b>66.00</b>	<b>69.00</b>	<b>69.00</b>
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*\* 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 Office of Housing

	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
00100 - General Fund	10,997,279	50,906	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	1,365,667	-	-	-
14500 - Payroll Expense Tax	59,826,204	142,114,151	132,843,797	139,061,087
16400 - Low Income Housing Fund	-	185,412,215	196,517,385	191,682,109
16402 - 2002 Levy Very LIH Fund	18,510	-	-	-
16403 - 2002 Levy Multipurpose Fund	316,000	-	-	-
16404 - 2002 Levy O&M Fund	591,206	-	-	-
16410 - 1986 Housing Levy Capital Fund	499,494	-	-	-
16411 - 1995 Housing Levy Capital Fund	269,692	-	-	-
16412 - 1995 Levy O&M Fund	518,604	-	-	-
16416 - 2009 Housing Levy Capital Fund	529,675	-	-	-
16417 - 2009 Levy O&M Fund	646,631	-	-	-
16418 - 2016 Housing Levy Capital Fund	57,659,592	-	-	-
16419 - 2016 Levy O&M Fund	19,447,334	-	-	-
16420 - 1986 Levy O&M Fund	608,710	-	-	-
16421 - O&M Sales Tax	1,364,987	-	-	-
16430 - Housing Incentive Fund	61,195,255	-	-	-
16440 - Housing Program Support Fund	17,969,726	-	-	-
16600 - Office of Housing Fund	10,788,435	11,757,701	13,063,639	12,163,222
<b>Budget Totals for OH</b>	<b>244,612,999</b>	<b>339,334,974</b>	<b>342,424,821</b>	<b>342,906,418</b>

## Office of Housing

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
331110	Direct Fed Grants	1,365,667	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>1,365,667</b>	<b>-</b>	<b>-</b>	<b>-</b>
311010	Real & Personal Property Taxes	-	130,037,167	130,037,167	130,037,167
313010	Sales & Use Tax-Local Share	-	3,500,000	3,500,000	3,500,000
331000	Direct Federal Grants	-	5,411	5,411	5,411
331110	Direct Fed Grants	-	7,121,359	7,121,359	7,121,359
334010	State Grants	-	(50,506)	(50,506)	(50,506)
334090	State Grants-Passthr	-	600,000	4,288,456	600,000
337010	Grants & Contr From Local Govt	-	4,404,806	4,404,806	4,404,806
345020	Zoning & Subdivision Fees	-	45,900,000	19,650,000	19,650,000
360010	Investment Interest	-	2,000,000	2,000,000	2,000,000
360590	Program Income	-	4,000,000	4,000,000	4,000,000
374030	Capital Contr-Fed Dir Grants	-	2,968,574	2,968,574	2,968,574
397010	Operating Transfers In	-	(427,573)	6,572,427	4,572,427
<b>Total Revenues for: 16400 - Low Income Housing Fund</b>		<b>-</b>	<b>200,059,238</b>	<b>184,497,694</b>	<b>178,809,238</b>
400000	Use of/Contribution to Fund Balance	-	(14,647,023)	12,019,691	12,872,871
<b>Total Resources for:16400 - Low Income Housing Fund</b>		<b>-</b>	<b>185,412,215</b>	<b>196,517,385</b>	<b>191,682,109</b>
360020	Inv Earn-Residual Cash	14,820	-	-	-
360140	Loan Interest Pmts Per Terms	4,215	-	-	-
360600	Principal On Loan	5,159	-	-	-
<b>Total Revenues for: 16402 - 2002 Levy Very LIH Fund</b>		<b>24,193</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	181,573	-	-	-
360140	Loan Interest Pmts Per Terms	30,866	-	-	-
360150	Interest On Loan Payoffs	39,178	-	-	-
360600	Principal On Loan	186,695	-	-	-
<b>Total Revenues for: 16403 - 2002 Levy Multipurpose Fund</b>		<b>438,312</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	128,485	-	-	-
<b>Total Revenues for: 16404 - 2002 Levy O&amp;M Fund</b>		<b>128,485</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Office of Housing

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
360020	Inv Earn-Residual Cash	3,817	-	-	-
360140	Loan Interest Pmts Per Terms	37,702	-	-	-
360600	Principal On Loan	515,542	-	-	-
<b>Total Revenues for: 16410 - 1986 Housing Levy Capital Fund</b>		<b>557,061</b>	-	-	-
360020	Inv Earn-Residual Cash	149,439	-	-	-
360140	Loan Interest Pmts Per Terms	70,431	-	-	-
360600	Principal On Loan	107,571	-	-	-
<b>Total Revenues for: 16411 - 1995 Housing Levy Capital Fund</b>		<b>327,442</b>	-	-	-
360020	Inv Earn-Residual Cash	116,101	-	-	-
<b>Total Revenues for: 16412 - 1995 Levy O&amp;M Fund</b>		<b>116,101</b>	-	-	-
360020	Inv Earn-Residual Cash	81,564	-	-	-
360140	Loan Interest Pmts Per Terms	17,465	-	-	-
360150	Interest On Loan Payoffs	10,665	-	-	-
360600	Principal On Loan	44,320	-	-	-
360900	Miscellaneous Revs-Other Rev	35	-	-	-
<b>Total Revenues for: 16413 - 1995 Levy Homebuyer Assist</b>		<b>154,049</b>	-	-	-
360020	Inv Earn-Residual Cash	415,297	-	-	-
360140	Loan Interest Pmts Per Terms	3,569	-	-	-
360150	Interest On Loan Payoffs	34,118	-	-	-
360600	Principal On Loan	147,511	-	-	-
<b>Total Revenues for: 16416 - 2009 Housing Levy Capital Fund</b>		<b>600,494</b>	-	-	-
311010	Real & Personal Property Taxes	217	-	-	-
360020	Inv Earn-Residual Cash	157,110	-	-	-
<b>Total Revenues for: 16417 - 2009 Levy O&amp;M Fund</b>		<b>157,326</b>	-	-	-
311010	Real & Personal Property Taxes	30,787,086	-	-	-
360020	Inv Earn-Residual Cash	3,096,310	-	-	-
360150	Interest On Loan Payoffs	338,671	-	-	-
360600	Principal On Loan	18,489,466	-	-	-
<b>Total Revenues for: 16418 - 2016 Housing Levy Capital Fund</b>		<b>52,711,534</b>	-	-	-
311010	Real & Personal Property Taxes	6,064,970	-	-	-
360020	Inv Earn-Residual Cash	136,468	-	-	-

## Office of Housing

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
360140	Loan Interest Pmts Per Terms	364,479	-	-	-
360600	Principal On Loan	1,477,933	-	-	-
<b>Total Revenues for: 16419 - 2016 Levy O&amp;M Fund</b>		<b>8,043,850</b>	-	-	-
360020	Inv Earn-Residual Cash	65,343	-	-	-
<b>Total Revenues for: 16420 - 1986 Levy O&amp;M Fund</b>		<b>65,343</b>	-	-	-
360020	Inv Earn-Residual Cash	462,853	-	-	-
<b>Total Revenues for: 16421 - O&amp;M Sales Tax</b>		<b>462,853</b>	-	-	-
345020	Zoning & Subdivision Fees	52,751,354	-	-	-
360020	Inv Earn-Residual Cash	6,557,127	-	-	-
360140	Loan Interest Pmts Per Terms	181,410	-	-	-
360150	Interest On Loan Payoffs	173,930	-	-	-
360600	Principal On Loan	25,332,832	-	-	-
<b>Total Revenues for: 16430 - Housing Incentive Fund</b>		<b>84,996,655</b>	-	-	-
313020	Sales & Use Tax	4,279,937	-	-	-
331110	Direct Fed Grants	5,710,763	-	-	-
333110	Ind Fed Grants	4,116,208	-	-	-
334010	State Grants	1,192,411	-	-	-
341300	Administrative Fees & Charges	2,229,481	-	-	-
344040	Mitigation Payments	2,500,000	-	-	-
360020	Inv Earn-Residual Cash	761,050	-	-	-
360140	Loan Interest Pmts Per Terms	92,215	-	-	-
360150	Interest On Loan Payoffs	157,394	-	-	-
360600	Principal On Loan	1,442,839	-	-	-
360900	Miscellaneous Revs-Other Rev	527,683	-	-	-
<b>Total Revenues for: 16440 - Housing Program Support Fund</b>		<b>23,009,980</b>	-	-	-
311010	Real & Personal Property Taxes	3,534,511	8,571,428	8,571,428	8,571,428
331000	Direct Federal Grants	-	600	600	600
331110	Direct Fed Grants	496,794	1,411,486	1,572,458	1,572,458
333110	Ind Fed Grants	447,197	387,731	387,731	387,731
334010	State Grants	415,098	50,506	50,506	50,506
334090	State Grants-Passthr	-	250,000	447,711	250,000
337010	Grants & Contr From Local Govt	(36,122)	-	-	-
341300	Administrative Fees & Charges	1,121,754	815,000	815,000	815,000
345010	Design & Planning Fees	271,009	250,000	250,000	250,000



## Office of Housing

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
345020	Zoning & Subdivision Fees	5,764,184	5,100,000	2,600,000	2,600,000
360020	Inv Earn-Residual Cash	432,577	-	-	-
360220	Interest Earned On Delinquent A	(356)	-	-	-
360900	Miscellaneous Revs-Other Rev	260,929	-	-	-
397010	Operating Transfers In	-	26,390	26,390	26,390
<b>Total Revenues for: 16600 - Office of Housing Fund</b>		<b>12,707,573</b>	<b>16,863,142</b>	<b>14,721,825</b>	<b>14,524,114</b>
400000	Use of/Contribution to Fund Balance	-	(5,105,441)	(1,658,186)	(2,360,892)
<b>Total Resources for:16600 - Office of Housing Fund</b>		<b>12,707,573</b>	<b>11,757,701</b>	<b>13,063,639</b>	<b>12,163,222</b>
<b>Total OH Resources</b>		<b>185,866,917</b>	<b>197,169,917</b>	<b>209,581,024</b>	<b>203,845,331</b>

## Appropriations by Budget Summary Level and Program

### OH - BO-HU-1000 - Leadership and Administration

The purpose of the Leadership & Administration Budget Summary Level is to provide centralized leadership, strategic planning, program development, financial management, and administrative support services to the office.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	1,811,603	2,058,356	1,999,396	2,182,928
Departmental Indirect Costs	3,911,495	5,243,507	6,076,007	5,927,507
Policy & Planning	2,219,899	3,287,109	4,242,994	3,661,715
Pooled Benefits	(689,806)	(623,546)	(722,971)	(764,564)
<b>Total</b>	<b>7,253,191</b>	<b>9,965,426</b>	<b>11,595,426</b>	<b>11,007,586</b>
Full-time Equivalents Total*	27.50	29.50	31.50	31.50

*\*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 Leadership and Administration Budget Summary Level:*

### Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	1,811,603	2,058,356	1,999,396	2,182,928

# Office of Housing

## Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Departmental Indirect Costs	3,911,495	5,243,507	6,076,007	5,927,507
Full Time Equivalents Total	14.50	15.50	17.50	17.50

## Policy & Planning

The purpose of the Policy & Planning program is to provide strategic planning, program development, and vacant land redevelopment services to increase housing opportunities for Seattle residents.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Policy & Planning	2,219,899	3,287,109	4,242,994	3,661,715
Full Time Equivalents Total	13.00	14.00	14.00	14.00

## Pooled Benefits

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Pooled Benefits	(689,806)	(623,546)	(722,971)	(764,564)

## **OH - BO-HU-2000 - Homeownership & Sustainability**

The purpose of the Homeownership & Sustainability Budget Summary Level is to provide loans, grants, and other types of assistance to affordable housing providers and low-income Seattle residents in order to support permanently affordable homeownership, address displacement risks, provide health and safety home repair needs, and implement energy efficiency improvements for qualifying properties.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Home Ownership	7,786,975	16,179,273	14,510,985	14,545,165
Home Repair	1,118,881	1,408,210	1,449,869	1,467,295
Weatherization	9,549,059	10,033,736	14,110,261	10,304,102
<b>Total</b>	<b>18,454,915</b>	<b>27,621,219</b>	<b>30,071,115</b>	<b>26,316,562</b>
Full-time Equivalents Total*	19.00	20.00	20.00	20.00

*\*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*

## Office of Housing

The following information summarizes the programs in Homeownership & Sustainability Budget Summary Level:

### Home Ownership

The purpose of the Home Ownership program is to support first-time homebuyers and existing low-income homeowners through down payment assistance loans, subsidies for permanently affordable homes, and foreclosure prevention loans.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Home Ownership	7,786,975	16,179,273	14,510,985	14,545,165
Full Time Equivalents Total	3.50	3.50	3.50	3.50

### Home Repair

The purpose of the Home Repair program is to provide grants or no- to low-interest loans to assist low-income homeowners with critical home repairs.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Home Repair	1,118,881	1,408,210	1,449,869	1,467,295
Full Time Equivalents Total	2.00	2.00	2.00	2.00

### Weatherization

The purpose of the Weatherization program is provide grants to increase energy efficiency and lower utility costs for low-income residents in both single-family and multifamily properties.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Weatherization	9,549,059	10,033,736	14,110,261	10,304,102
Full Time Equivalents Total	13.50	14.50	14.50	14.50

### OH - BO-HU-3000 - Multifamily Housing

The purpose of the Multifamily Housing Budget Summary Level is to support the development, preservation, and acquisition of multifamily rental housing, as well as the long-term stewardship and monitoring of that housing, and to support affordable housing providers and low-income residents.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Asset Management	51,597,642	22,993,122	51,888,642	57,323,039
Multifamily Lending	167,307,250	278,755,207	248,869,639	248,259,231
<b>Total</b>	<b>218,904,893</b>	<b>301,748,329</b>	<b>300,758,281</b>	<b>305,582,270</b>
Full-time Equivalents Total*	17.00	16.50	17.50	17.50

\*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

## Office of Housing

*The following information summarizes the programs in Multifamily Housing Budget Summary Level:*

### Asset Management

The purpose of the Asset Management program is to monitor the housing portfolio to ensure that the policy objectives of the City are achieved and the units remain in good condition.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Asset Management	51,597,642	22,993,122	51,888,642	57,323,039
Full Time Equivalents Total	7.50	7.50	8.50	8.50

### Multifamily Lending

The purpose of the Multifamily Lending program is to employ the Housing Levy and other federal and local funding to make low-interest loans to developers to develop or preserve affordable multifamily rental housing.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Multifamily Lending	167,307,250	278,755,207	248,869,639	248,259,231
Full Time Equivalents Total	9.50	9.00	9.00	9.00

# Office of Immigrant and Refugee Affairs

Hamdi Mohamed, Director

(206) 233-3886

[www.seattle.gov/iandraffairs](http://www.seattle.gov/iandraffairs)

## Department Overview

The Office of Immigrant and Refugee Affairs (OIRA) was established in 2012 by Seattle Ordinance 123822 to recognize the importance and need for a stronger relationship and increased accountability between the City of Seattle and immigrant and refugee communities. OIRA serves as the backbone and coordinator of key City efforts across all departments to advance equity and access for immigrants and refugees.

As an office dedicated to serving immigrants refugees, OIRA's core values and shared agreements are centered around integrity, humility, communities, innovation, gratitude, respect, accountability, partnership, and transparency. OIRA address the underlying causes of inequities and develop programs and policies that empower community partners and those they serve.

OIRA serves immigrant and refugee Seattle residents in the areas of language access, immigration legal services, workforce development, and more. OIRA is focused on incorporating community needs and direct feedback in policy decisions and program development while also centering the City's Race and Social Justice Initiative.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	5,462,339	6,241,007	6,224,830	6,570,612
Other Funding - Operating	175,004	163,114	142,227	151,567
<b>Total Operations</b>	<b>5,637,344</b>	<b>6,404,121</b>	<b>6,367,057</b>	<b>6,722,179</b>
<b>Total Appropriations</b>	<b>5,637,344</b>	<b>6,404,121</b>	<b>6,367,057</b>	<b>6,722,179</b>
Full-Time Equivalents Total*	12.00	12.50	12.50	12.50

*\* 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 City's 2025-2026 Proposed Budget maintains core services for OIRA. The department will continue to invest in programs such as the Legal Defense Network, the New Citizen Campaign, the New Citizen Program, the Immigrant Safety and Access Network, the Language Access program, and the Ready to Work program. Due to the General Fund forecast for the City's 2025-26 Proposed Budget being insufficient to cover all anticipated Citywide costs, budget alignments were made to reduce OIRA's budget for an intern, reduce some of their position underspend costs, and distribute their language access subscription cost to all departments who use the language access tool.

OIRA's core services will allow OIRA to respond to issues affecting immigrants and refugees in the region, including assisting recent migrant arrivals with translation, legal, and social services.

## Office of Immigrant and Refugee Affairs

### Incremental Budget Changes

#### Office of Immigrant and Refugee Affairs

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>6,404,121</b>	<b>12.50</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	225,557	-
Citywide Adjustments for Standard Cost Changes	54	-
Removal of 2024 One-Time Adds	(225,000)	-
Remove CDBG From Baseline	(650,200)	-
<b>Proposed Operating</b>		
Align Workforce Development Position Budget	(37,150)	-
CDBG Ready To Work Continuation	700,000	-
Eliminate Intern Budget	(16,850)	-
Transfer Language Access Program Costs	(25,000)	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(14,872)	-
New Citizenship Program Fund Source Update	6,397	-
<b>Total Incremental Changes</b>	<b>\$(37,064)</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$6,367,057</b>	<b>12.50</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$225,557

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$54

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## Office of Immigrant and Refugee Affairs

### Removal of 2024 One-Time Adds

Expenditures	\$(225,000)
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This item removes \$225,000 of one-time General Fund added in the 2024 Adopted Budget to support a conference on human trafficking.

### Remove CDBG From Baseline

Expenditures	\$(650,200)
Revenues	\$(650,200)

For the 2025-2026 Proposed Budget, the Executive removed Community Development Block Grant funds from departments' baselines and reviewed department proposals for use of the federal grant funds for facilities and public services projects.

This item was restored and increased in the Proposed Budget. See corresponding item "CDBG Ready To Work Continuation."

### Proposed Operating

### Align Workforce Development Position Budget

Expenditures	\$(37,150)
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This item decreases expenditures by \$37,150 Payroll Expense Tax ongoing to align salary budget for the Workforce Policy and Partnerships Manager position with actual costs. The position was added in the 2023 budget, and the actual cost of the position is less than what was added in the budget. There are no programmatic impacts to this reduction.

### CDBG Ready To Work Continuation

Expenditures	\$700,000
Revenues	\$700,000

For the 2025-2026 Proposed Budget, the administration removed Community Development Block Grant funds from departments' baselines and reviewed department proposals for use of the federal grant funds for facilities and public services projects.

In OIRA, the budget provides \$700,000 to support the Ready To Work (RTW) program which was created by the City of Seattle in 2015 to empower and support immigrants and refugees in overcoming barriers on their journey to economic stability, quality jobs, and integration into life in Seattle.

See corresponding item "Remove CDBG From Baseline."

### Eliminate Intern Budget

Expenditures	\$(16,850)
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This item decreases expenditures by \$16,850 General Fund ongoing to eliminate the intern program. OIRA has hired an intern the past three years to provide opportunities for immigrant youth to integrate into the workforce.

### Transfer Language Access Program Costs

Expenditures	\$(25,000)
--------------	------------

## Office of Immigrant and Refugee Affairs

This item decreases expenditures by \$25,000 General Fund ongoing to reflect the transfer of the subscription costs for the city's centralized translation tool from OIRA to IT central costs. There are no programmatic impacts from this reduction.

### Proposed Technical

#### Final Adjustments for Standard Cost Changes

Expenditures \$(14,872)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

#### New Citizenship Program Fund Source Update

Expenditures \$6,397

Revenues \$6,397

This item updates the funding source for two annual grants received to support the New Citizen Program (NCP). The NCP partners with 10 community-based organizations located through Seattle and King County to help low-income immigrants and refugees become US citizens.

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs</b>				
00100 - General Fund	5,462,339	6,241,007	6,224,830	6,570,612
14500 - Payroll Expense Tax	175,004	163,114	142,227	151,567
<b>Total for BSL: BO-IA-X1N00</b>	<b>5,637,344</b>	<b>6,404,121</b>	<b>6,367,057</b>	<b>6,722,179</b>
<b>Department Total</b>	<b>5,637,344</b>	<b>6,404,121</b>	<b>6,367,057</b>	<b>6,722,179</b>
<b>Department Full-Time Equivalents Total*</b>	<b>12.00</b>	<b>12.50</b>	<b>12.50</b>	<b>12.50</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 Office of Immigrant and Refugee Affairs

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	5,462,339	6,241,007	6,224,830	6,570,612
14500 - Payroll Expense Tax	175,004	163,114	142,227	151,567
<b>Budget Totals for OIRA</b>	<b>5,637,344</b>	<b>6,404,121</b>	<b>6,367,057</b>	<b>6,722,179</b>



## Office of Immigrant and Refugee Affairs

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
331110	Direct Fed Grants	595,938	650,200	700,000	700,000
334010	State Grants	679,093	865,600	870,000	870,000
337010	Grants & Contr From Local Govt	29,678	51,652	53,649	53,649
360900	Miscellaneous Revs-Other Rev	100,000	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>1,404,710</b>	<b>1,567,452</b>	<b>1,623,649</b>	<b>1,623,649</b>
<b>Total OIRA Resources</b>		<b>1,404,710</b>	<b>1,567,452</b>	<b>1,623,649</b>	<b>1,623,649</b>

### Appropriations by Budget Summary Level and Program

#### OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs

The purpose of the Office of Immigrant and Refugee Affairs Budget Summary Level is to facilitate the successful integration of immigrants and refugees into Seattle's civic, economic, and cultural life and to advocate on behalf of immigrant and refugee communities so that the City's programs and services better meet the unique needs of these constituents.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Office of Immigrant and Refugee	5,637,344	6,404,121	6,367,057	6,722,179
<b>Total</b>	<b>5,637,344</b>	<b>6,404,121</b>	<b>6,367,057</b>	<b>6,722,179</b>
Full-time Equivalents Total*	12.00	12.50	12.50	12.50

*\*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*

# Office of Labor Standards

Steven Marchese, Director

(206) 684-5397

[www.seattle.gov/laborstandards](http://www.seattle.gov/laborstandards)

## Department Overview

The mission of the Office of Labor Standards (OLS) is to advance labor standards through thoughtful community and business engagement, strategic enforcement, and innovative policy development, with a commitment to race and social justice. The Office of Labor Standards focuses on the implementation of labor standards for workers that perform work within Seattle city limits. As of January 1, 2025, there are 19 such standards, established through City ordinances:

- **Paid Sick and Safe Time Ordinance** requires employers with one or more full-time equivalent employees to provide paid sick and safe time;
- **Fair Chance Employment Ordinance** restricts how employers can use conviction and arrest records during the hiring process and course of employment;
- **Minimum Wage Ordinance** establishes a minimum hourly wage that increases each year based on rates set by ordinance and adjusted for the rate of inflation;
- **Wage Theft Ordinance** requires employers to provide written notice of employment information and pay all compensation due by reason of employment (including wages and tips) on a regular pay day;
- **Secure Scheduling Ordinance** establishes scheduling requirements for covered retail and food service establishments to provide schedule predictability and increased access to hours;
- **Domestic Workers Ordinance** provides protections for domestic workers and establishes a Domestic Workers Standards Board; and
- **Commuter Benefits Ordinance** requires employers to provide commuter benefits on a pre-tax basis.
- **Independent Contractor Protections Ordinance** requires commercial hiring entities to provide certain pre-contract disclosures, payment disclosures, and requiring timely payment of contracts.
- **Cannabis Employee Job Retention Ordinance** requires certain employers to take certain actions to reduce job insecurity in the cannabis industry.

Four ordinances protect the rights of hotel workers:

- **Hotel Employee Safety Protections Ordinance** requires employers to take certain steps to prevent and report violent and harassing conduct by guests and to support employees who report this conduct;
- **The Protecting Hotel Employees from Injury Ordinance** limits the workload of employees who clean hotel rooms to reduce the frequency and occurrence of injuries associated with room cleaning;
- **The Improving Access to Medical Care for Hotel Employees Ordinance** requires employers to provide employees working in large hotels with increased access to medical care; and
- **The Hotel Employees Job Retention Ordinance** requires employers to take certain actions to reduce job insecurity in the hospitality industry.

Three ordinances protect the rights of app-based workers:

- **App-Based Worker Paid Sick and Safe Time Ordinance** establishes paid sick and safe time protections for certain app-based workers.
- **App-Based Worker Minimum Payment Ordinance** establishing minimum pay requirements, and transparency and flexibility standards for certain app-based workers.
- **App-Based Worker Deactivation Rights Ordinances** establishes protections against certain deactivations from the platforms of covered companies, among other rights.

OLS is also responsible for the administration of three additional temporary ordinances that grant protections to

## Office of Labor Standards

certain workers during the COVID-19 civil emergency. These three laws are enforceable until late 2025:

- **Paid Sick and Safe Time for Gig Workers**, requiring covered transportation network and food delivery network companies to provide paid sick and safe time to gig workers during, and for 180 days following the conclusion of, the COVID-19 civil emergency.
- **Premium Pay for Gig Workers**, requiring covered food delivery network companies to provide premium pay to gig workers.
- **Grocery Employee Hazard Pay**, requiring certain grocery businesses to pay hazard pay to employees during the civil emergency.

OLS provides education and technical assistance to the business and worker communities. As a part of these efforts, OLS manages the **Community Outreach and Education Fund** to foster collaboration between OLS and the community with funds to develop awareness and understanding of the worker rights provided by Seattle's labor standards. The office also manages the **Business Outreach and Education Fund** which provides technical assistance to small businesses to increase compliance with Seattle's labor standards. The fund emphasizes outreach to businesses owned by low-income and historically disenfranchised communities who typically are not served by traditional outreach methods.

### Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
Other Funding - Operating	8,805,801	9,041,478	8,424,784	8,246,777
<b>Total Operations</b>	<b>8,805,801</b>	<b>9,041,478</b>	<b>8,424,784</b>	<b>8,246,777</b>
<b>Total Appropriations</b>	<b>8,805,801</b>	<b>9,041,478</b>	<b>8,424,784</b>	<b>8,246,777</b>
Full-Time Equivalents Total*	36.00	43.00	40.00	40.00

\* 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

### Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for the Office of Labor Standards (OLS) at a reduced scale to realign with available resources. OLS will continue to promote labor standards through outreach, education, and technical assistance. OLS will continue to collect and analyze data on labor standards enforcement, develop labor standards policies, and administer and enforce the City of Seattle labor ordinances.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made to OLS. The Business Outreach and Education Fund will be funded with \$500,000 after a reduction of \$100,000. The Community Outreach and Education Fund will be fully funded at \$1,500,000 in 2025 and will receive \$1,000,000 in 2026 after a \$500,000 reduction. The enforcement team and outreach team will receive a reduction of 3 positions. The general operating expenses for communications and outreach activities will receive \$152,000 after reductions of \$216,000. These reductions will realign the OLS budget with available resources for the 2025-2026 Proposed Budget.

Lastly, the 2025-2026 Proposed Budget make several technical adjustments to the OLS budget including an annual wage increase for staff, increased costs for internal central services, and the removal of one-time items from the previous year's budget.

## Office of Labor Standards

### Incremental Budget Changes

#### Office of Labor Standards

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>9,041,478</b>	<b>43.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	694,934	-
Citywide Adjustments for Standard Cost Changes	192,528	-
Reversal of one-time adds	(625,000)	-
<b>Proposed Operating</b>		
Remove Planning & Development Specialist Position	(155,627)	(1.00)
Remove Strategic Advisor Position	(184,703)	(1.00)
Remove Civil Rights Analyst Position	(158,958)	(1.00)
Defund Civil Rights Analyst Position	(125,154)	-
Restoration of General Operating Expense Reduction	87,810	-
Reduce General Operating Expense Budget	(215,810)	-
Reduction to Business Outreach and Education Fund	(100,000)	-
Reduction to Community Outreach and Education Fund, On-going	-	-
Reduce Community Outreach and Education Fund, One-Time	-	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(26,714)	-
OLS Fund Revenue Updates	-	-
<b>Total Incremental Changes</b>	<b>\$(616,694)</b>	<b>(3.00)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$8,424,784</b>	<b>40.00</b>

### Description of Incremental Budget Changes

#### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$694,934

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

## Office of Labor Standards

### Citywide Adjustments for Standard Cost Changes

Expenditures	\$192,528
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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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Reversal of one-time adds

Expenditures	\$(625,000)
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This item reverses \$600,000 in Payroll Expense Tax funding for the App-Based Deactivation Rights Ordinance (\$500,000) and Domestic Worker Standards Board (\$100,000). This item also reverses \$25,000 in General Fund support for set-up costs for the App-Based Worker Minimum Payment Ordinance in 2023.

### Proposed Operating

#### Remove Planning & Development Specialist Position

Expenditures	\$(155,627)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item removes a vacant, full-time Planning & Development Specialist II (Labor Standards Engagement Specialist) position to realign with available resources. The position is responsible for direct outreach and education on the City's 19 labor standards as well as oversight of some of the Department's Business Outreach and Education Fund and Community Outreach and Education Fund contracts. Four Labor Standards Engagement Specialists will remain in OLS to continue this work.

#### Remove Strategic Advisor Position

Expenditures	\$(184,703)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item removes a vacant, full-time Strategic Advisor position to realign with available resources. This position is responsible for providing a variety of data collection, cleaning, and analysis functions for the Office of Labor Standards, specifically for App-Based Worker positions. OLS will reprioritize workloads to address the critical data analysis work and will defer the other expanded work this position would have completed for app-based worker laws.

#### Remove Civil Rights Analyst Position

Expenditures	\$(158,958)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item removes a vacant, full-time Civil Rights Analyst (Investigator) position to realign with available resources. This position is responsible for conducting labor standards investigating and resolving complaints of violations of labor standards. After the first quarter of 2025, nine investigators will remain in OLS to continue the work of investigations.

## Office of Labor Standards

### Defund Civil Rights Analyst Position

Expenditures \$(125,154)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item defunds a Civil Rights Analyst (Investigator) position. OLS will maintain funding for quarter 1 of 2025 and then this position will be unfunded. This position is responsible for conducting investigations and resolving complaints of violations of labor standards. After the first quarter of 2025, nine investigators will remain in OLS to continue the work of investigations.

### Restoration of General Operating Expense Reduction

Expenditures \$87,810

This item restores ongoing funding beginning in 2025 for OLS' operating expense appropriation that was reduced in FY 2023 for only the 2023 and 2024 Adopted Budgets.

### Reduce General Operating Expense Budget

Expenditures \$(215,810)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces OLS' general operating expense appropriation by \$215,810 in the 2025-2026 Proposed Budget to realign with available resources. This reduction will result in fewer investments in outreach, communication, and enforcement and OLS will shift to lower-cost and no-cost activities. The budget maintains \$152k for general operating expenses after the reduction.

### Reduction to Business Outreach and Education Fund

Expenditures \$(100,000)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces the Business Outreach and Education Fund (BOEF) by \$100,000 to realign with available resources. OLS will continue to administer the BOEF with smaller awards or less contracts. The total amount budgeted for the Business Outreach and Education Fund is \$500,000.

### Reduction to Community Outreach and Education Fund, On-going

Expenditures -

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces the Community Outreach and Education Fund (COEF) by \$250,000 on-going starting in 2026 to realign with available resources. The COEF is reduced in 2026 instead of both 2025 and 2026, to avoid service disruptions in contracts that have already been awarded for 2025. To realize the savings needed through the biennium, OLS will see a larger decrease in 2026 with an on-going \$250,000 reduction starting in 2026, and a separate budget item for a one-time \$250,000 reduction starting in 2026. OLS will continue to administer the COEF with smaller awards or less contracts. The total amount budgeted for the Community Outreach and Education Fund is \$1,500,000 in 2025 and \$1,000,000 in 2026.

## Office of Labor Standards

### Reduce Community Outreach and Education Fund, One-Time

Expenditures -

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces the Community Outreach and Education Fund (COEF) by \$250,000 on-going starting in 2026 to realign with available resources. The COEF is reduced in 2026 instead of both 2025 and 2026, to avoid service disruptions in contracts that have already been awarded for 2025. To realize the savings needed through the biennium, OLS will see a larger decrease in 2026 with an on-going \$250,000 reduction starting in 2026, and a separate budget item for a one-time \$250,000 reduction starting in 2026. OLS will continue to administer the COEF with smaller awards or less contracts. The total amount budgeted for the Community Outreach and Education Fund is \$1,500,000 in 2025 and \$1,000,000 in 2026.

### Proposed Technical

#### Final Adjustments for Standard Cost Changes

Expenditures \$(26,714)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

#### OLS Fund Revenue Updates

Revenues \$(316,784)

This item decreases revenue from the General Fund to the Office of Labor Standards fund to reflect the budget changes described above. OLS is using fund balance from 2024, which offsets some of the 2025 General Fund transfer.

## Office of Labor Standards

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OLS - BO-LS-1000 - Office of Labor Standards</b>				
00190 - Office of Labor Standards Fund	8,805,801	8,441,478	8,424,784	8,246,777
14500 - Payroll Expense Tax	-	600,000	-	-
<b>Total for BSL: BO-LS-1000</b>	<b>8,805,801</b>	<b>9,041,478</b>	<b>8,424,784</b>	<b>8,246,777</b>
<b>Department Total</b>	<b>8,805,801</b>	<b>9,041,478</b>	<b>8,424,784</b>	<b>8,246,777</b>
<b>Department Full-Time Equivalents Total*</b>	<b>36.00</b>	<b>43.00</b>	<b>40.00</b>	<b>40.00</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 Office of Labor Standards

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00190 - Office of Labor Standards Fund	8,805,801	8,441,478	8,424,784	8,246,777
14500 - Payroll Expense Tax	-	600,000	-	-
<b>Budget Totals for OLS</b>	<b>8,805,801</b>	<b>9,041,478</b>	<b>8,424,784</b>	<b>8,246,777</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
360420	Other Judgments & Settlements	77,829	50,000	75,000	75,000
<b>Total Revenues for: 00100 - General Fund</b>		<b>77,829</b>	<b>50,000</b>	<b>75,000</b>	<b>75,000</b>
397000	Operating Transfers In Summ	-	738,077	738,077	738,077
397010	Operating Transfers In	7,954,675	6,988,381	6,671,597	7,508,701
<b>Total Revenues for: 00190 - Office of Labor Standards Fund</b>		<b>7,954,675</b>	<b>7,726,458</b>	<b>7,409,674</b>	<b>8,246,777</b>
400000	Use of/Contribution to Fund Balance	-	715,021	1,015,110	-
<b>Total Resources for: 00190 - Office of Labor Standards Fund</b>		<b>7,954,675</b>	<b>8,441,478</b>	<b>8,424,784</b>	<b>8,246,777</b>
<b>Total OLS Resources</b>		<b>8,032,504</b>	<b>8,491,478</b>	<b>8,499,784</b>	<b>8,321,777</b>



## Office of Labor Standards

### Appropriations by Budget Summary Level and Program

#### **OLS - BO-LS-1000 - Office of Labor Standards**

The purpose of the Office of Labor Standards Budget Summary Level is to implement labor standards for workers performing work inside Seattle's city limits. This includes investigation, remediation, outreach and education, and policy work related to existing labor standards and those that the City may enact in the future.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Business Outreach & Education	672,252	600,000	500,000	500,000
Community Outreach & Education	1,987,838	1,500,000	1,500,000	1,000,000
Office of Labor Standards	6,145,711	6,941,478	6,424,784	6,746,777
<b>Total</b>	<b>8,805,801</b>	<b>9,041,478</b>	<b>8,424,784</b>	<b>8,246,777</b>
Full-time Equivalents Total*	36.00	43.00	40.00	40.00

*\*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 Office of Labor Standards Budget Summary Level:

#### **Business Outreach & Education**

The purpose of the Business Outreach and Education program is to facilitate assistance and outreach to small businesses owned by low-income and historically disenfranchised communities, who typically are not served by traditional outreach methods, to increase awareness and compliance with Seattle's labor standards.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Business Outreach & Education	672,252	600,000	500,000	500,000

#### **Community Outreach & Education**

The purpose of the Community Outreach and Education program is to strengthen the collaboration between OLS and the community by funding community-based organizations and enhancing their capacity to increase awareness and understanding of Seattle's labor standards among populations and industries with low-wage jobs and that experience high-incidents of workplace violations including: female-identifying workers, workers of color, immigrant and refugee workers, LGBTQ workers, workers with disabilities, veterans and youth workers.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Community Outreach & Education	1,987,838	1,500,000	1,500,000	1,000,000

# Office of Labor Standards

## Office of Labor Standards

The purpose of the Office of Labor Standards Program is to develop and implement labor standards that advance workplace equity for employees working inside Seattle's city limits. This includes enforcement outreach and education, and policy work.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Office of Labor Standards	6,145,711	6,941,478	6,424,784	6,746,777
Full Time Equivalents Total	36.00	43.00	40.00	40.00

# Department of Neighborhoods

Jenifer Chao, Director

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<http://www.seattle.gov/neighborhoods>

## Department Overview

The Seattle Department of Neighborhoods (DON) mission is to strengthen Seattle by engaging all communities. Our work is driven by two North Stars:

1. Put race and equity at the center of all decisions and actions; and
2. Invest in the power of communities to forge their own solutions.

DON provides resources and opportunities that help Seattle residents build strong communities, receive equitable access to government, and improve their quality of life. This is accomplished by centering *relationships* and *investing in community-driven solutions that build capacity* for Seattle's communities.

**Relationships:** Cultivating, building, and sustaining resilient relationships is core to everything we do. It's what allows us to build trust and connections and ensure that all communities have voice, inclusion, and influence in City programs and projects.

**Investments:** DON invests in people, funding, public spaces, creative innovation, and community advocacy to create systemic change for communities with histories of harm.

**Capacity Building:** Our work is long-term and relational. Our investments and relationships are designed to build and sustain community capacity so that individuals, organizations, and communities grow into their power to shape, influence, and transform the life of their city.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	17,081,678	15,537,204	15,529,769	16,118,700
Other Funding - Operating	2,540,491	3,186,675	2,984,106	2,795,781
<b>Total Operations</b>	<b>19,622,169</b>	<b>18,723,879</b>	<b>18,513,875</b>	<b>18,914,481</b>
<b>Total Appropriations</b>	<b>19,622,169</b>	<b>18,723,879</b>	<b>18,513,875</b>	<b>18,914,481</b>
 Full-Time Equivalents Total*	 73.50	 73.50	 67.00	 67.00

\* 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

## Department of Neighborhoods

### Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for the Department of Neighborhoods (DON). The department will continue to invest in community building programs such as P-Patch Community Gardening and People's Academy for Community Engagement. Additionally, the department will continue to invest in outreach and engagement programs, including contracting with Community Liaisons for project-specific outreach, maintaining Community Engagement Coordinator staffing focused on specific geographic areas in the City, and supporting other City departments outreach and engagement needs with the Equity and Engagement Advisor program. The proposed budget also continues investments in Community Grants programs such as the Neighborhood Matching Fund and the Food Equity Fund.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in several areas. The proposed budget focuses reductions in areas that will have minimal impact on community, including identifying organizational efficiencies, eliminating vacant positions, and aligning scalable grant programs with available resources. Additionally, the proposed budget focuses on expanding interdepartmental outreach and engagement agreements with other City departments, increasing General Fund revenues from other department managed funds.

## Department of Neighborhoods

### Incremental Budget Changes

#### Department of Neighborhoods

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>18,723,879</b>	<b>73.50</b>
<b>Baseline</b>		
Remove One-Time Items	(500,000)	-
Miscellaneous Technical Corrections	-	-
Bargained Annual Wage and Market Wage Increases to Base Budget	1,284,173	-
Citywide Adjustments for Standard Cost Changes	160,825	-
<b>Proposed Operating</b>		
Expand Interdepartmental Outreach and Engagement Agreements	381,427	-
Redirect Vacant Position to the Equity and Engagement Advisor Program	(160,962)	-
Redirect One-Time Funded Position to the Equity and Engagement Advisor Program	-	-
Increase Staffing for the Equity and Engagement Advisors Program	-	1.00
Reduce Neighborhood Matching Fund Awards	(208,177)	-
Reduce Food Equity Fund Awards	-	-
Eliminate Payroll Expense Tax Oversight Committee Staff Position	(200,781)	(1.00)
Align Food Equity Fund Staffing	(69,683)	(1.00)
Remove Vacant Position in the Community Innovations Division	(175,530)	(1.00)
Remove Vacant Community Partnerships Division Staffing	(111,025)	(1.00)
Eliminate Vacant Position in the Major Institutions and Schools Program	(96,660)	(1.00)
Reduce Staffing for Early Community Outreach for Design Review	-	(1.00)
<b>Proposed Technical</b>		
Align Food Equity Fund Staffing with Anticipated Actuals by Fund	(307,916)	-
Increase Revenues from Fee Adjustments	-	-
Reduce Vacancy Assumption	-	-
Department Reorganization	-	-
Ongoing Changes from Current Year Legislation	41,600	(1.50)
Final Adjustments for Standard Cost Changes	(247,294)	-
April General Fund Revenue Adjustment	-	-
August General Fund Revenue Adjustment	-	-
<b>Total Incremental Changes</b>	<b>\$(210,003)</b>	<b>(6.50)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$18,513,875</b>	<b>67.00</b>

# Department of Neighborhoods

## Description of Incremental Budget Changes

### Baseline

#### **Remove One-Time Items**

Expenditures \$(500,000)

This item removes one-time funding for Chinatown-International District Capacity Building (\$300,000), Payroll Expense Tax Oversight Committee Evaluation and Annual Reporting (\$100,000), and Resident Assembly for Space Needle Thinking (\$100,000). The Executive anticipates carrying forward unspent funding for the Chinatown-International District Capacity Building into 2025.

#### **Miscellaneous Technical Corrections**

Expenditures -

This budget-neutral item makes several technical adjustments to account-level budget to align with anticipated actuals and adjustments to budget program coding to reflect departmental reorganization.

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$1,284,173

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$160,825

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Operating

#### **Expand Interdepartmental Outreach and Engagement Agreements**

Expenditures \$381,427

Revenues \$678,600

This ongoing item increases expenditure budget and revenues to reflect an expansion of the Equity and Engagement Advisors (EEA) program. As part of the EEA program, the Department of Neighborhoods (DON) partners with City departments to provide outreach and engagement services on specific projects and programs. Departments reimburse DON on a per hour basis for the cost of the program. In 2024, DON provides EEA services to the Seattle Department of Transportation and Seattle Public Utilities. Beginning in 2025, DON will expand the EEA program by providing services to the Human Services Department, Seattle Parks and Recreation, and Seattle City Light. This item increases revenues to the General Fund from funds managed by these partner departments. The portion of increased revenues that exceed EEA program costs will support departmental overhead costs in DON that are currently supported by non-revenue backed General Fund budget.

## Department of Neighborhoods

### Redirect Vacant Position to the Equity and Engagement Advisor Program

Expenditures \$(160,962)

Position Allocation -

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item transfers a vacant Strategic Advisor 1 position (1 FTE) from the People's Academy for Civic Engagement program to the Equity and Engagement Advisor (EEA) program and eliminates associated labor budget for the position. Labor costs for the position in the EEA program will be covered by new interdepartmental revenues and appropriation authority anticipated in the "Expand Interdepartmental Outreach and Engagement Agreements" item discussed above.

### Redirect One-Time Funded Position to the Equity and Engagement Advisor Program

Position Allocation -

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item transfers a Strategic Advisor 1 position from the Generational Wealth Initiative (GWI) program to the Equity and Engagement Advisor (EEA) program. This position was previously funded with one-time budget associated with the GWI program. GWI programming was transferred to the Office of Economic Development in the 2024 Mid-Year Supplemental Budget. Labor costs for the position in the EEA program will be covered by new interdepartmental revenues and appropriation authority anticipated in the "Expand Interdepartmental Outreach and Engagement Agreements" item discussed above.

### Increase Staffing for the Equity and Engagement Advisors Program

Position Allocation 1.00

This ongoing item adds one Strategic Advisor 1 position in the Equity and Engagement Advisors program and reflects an expansion of the Equity and Engagement Advisors (EEA) program. This item is a position only change. Labor costs for the position in the EEA program will be covered by new interdepartmental revenues and appropriation authority anticipated in the "Expand Interdepartmental Outreach and Engagement Agreements" item discussed above.

### Reduce Neighborhood Matching Fund Awards

Expenditures \$(208,177)

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item reduces funding available for Neighborhood Matching Fund (NMF) awards, resulting in 4-6 fewer awards each year to community-led projects. The NMF program retains approximately \$2.8 million in funding, with approximately \$2 million available for awards each year.

### Reduce Food Equity Fund Awards

Expenditures -

Due to an ongoing annual reduction of approximately \$1.0 million in Sweetened Beverage Tax (SBT) revenues that was included in the City's August revenue forecast, this item reduces approximately 8% of the department's SBT funding in 2026. SBT revenues and expenditures in 2025 are not impacted with this change. This ongoing item reduces funding available for Food Equity Fund (FEF) awards beginning in 2026, resulting in 3-5 fewer awards each year to community-led projects. The FEF program will retain approximately \$2.8 million in funding in 2026, with approximately \$1.9 million available for awards.

## Department of Neighborhoods

### Eliminate Payroll Expense Tax Oversight Committee Staff Position

Expenditures	\$(200,781)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund and other reductions were identified to mitigate this shortfall in revenues. This ongoing item removes a vacant Senior Planning & Development Specialist position (1 FTE) which was intended to manage the Payroll Expense Tax Oversight Committee, and eliminates associated labor and program budget for the committee.

### Align Food Equity Fund Staffing

Expenditures	\$(69,683)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item removes a vacant Senior Planning & Development Specialist position in the Food Equity Fund (FEF) program and redirects associated labor budget in the Sweetened Beverage Tax (SBT) Fund to realize General Fund efficiencies. A portion of labor costs for the department's Community Grants Manager and a Senior Grants and Contracts Specialist are shifted from General Fund to the SBT Fund to reflect that a portion of these positions time supports the FEF program. Additionally, SBT Fund budget is redirected to increase the amounts available for awards and program expenses. This item also makes several net-zero, account level adjustments within the FEF program to align budget with anticipated actuals.

### Remove Vacant Position in the Community Innovations Division

Expenditures	\$(175,530)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item removes a Manager 2 position in the Community Innovation division, and eliminates associated labor budget. This change reflects reorganization within the department, including merging of the Community Innovations programming into the Community Investments division, transferring Generational Wealth Initiative programming to the Office of Economic Development, and eliminating the Payroll Expense Tax Oversight Committee.

### Remove Vacant Community Partnerships Division Staffing

Expenditures	\$(111,025)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item removes an Administrative Staff Assistant position in the Community Partnerships Division, and eliminates the associated labor budget. Administrative support for the Community Partnerships Division will be provided by reallocating a portion of an Administrative Staff Assistant position elsewhere in the department.



## Department of Neighborhoods

### Eliminate Vacant Position in the Major Institutions and Schools Program

Expenditures	\$(96,660)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item removes an Administrative Specialist II position in the Major Institutions and Schools (MIS) program, and eliminates associated labor budget. Administrative support to the MIS program is covered by an Administrative Assistant elsewhere in the department.

### Reduce Staffing for Early Community Outreach for Design Review

Position Allocation	(1.00)
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The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item removes a Strategic Advisor 1 position supporting the Early Community Outreach for Design Review (ECODR) program. This item is a position-only change reflecting that this was an unfunded position and labor costs were previously supported using vacancy savings. Support for the ECODR program will be covered by staff in the Major Institutions and Schools program.

### Proposed Technical

### Align Food Equity Fund Staffing with Anticipated Actuals by Fund

Expenditures	\$(307,916)
Position Allocation	-

This ongoing, technical item transfers two Planning and Development Specialist II positions from the Neighborhood Matching Fund (NMF) program to the Food Equity Fund (FEF) program, and removes associated labor budget in the General Fund. This item also removes labor budget in the General Fund for a 0.5 FTE Administrative Specialist II position. In the 2021 Adopted Budget, these positions were redeployed from the NMF program to the FEF program and labor costs were shifted from the General Fund to the Sweetened Beverage Tax Fund. Since 2021, labor costs for these positions are paid from the General Fund, and the department then bills the Sweetened Beverage Tax Fund. This item eliminates double appropriation of labor budget for these positions and will allow the department to pay labor costs for these positions directly from the Sweetened Beverage Tax Fund. This change also reduces General Fund revenues by an equivalent amount; revenue changes are included in the "April General Fund Revenue Adjustment" item.

### Increase Revenues from Fee Adjustments

Revenues	\$34,000
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This ongoing item increases General Fund revenues in the Department of Neighborhoods (DON) to reflect annual fee increases in the Historic Preservation (HP) program and the Major Institutions and Schools (MIS) program. These fee increases are set by ordinance and are included in the Seattle Department of Construction Inspections Annual Fee Ordinance. Fees for the HP program are increased from \$161,500 to \$181,500, and fees for the MIS program are increased from \$50,000 to \$64,000. These fees are increased annual and reflect changes to the Consumer Price Index.

## Department of Neighborhoods

### Reduce Vacancy Assumption

Expenditures	-
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This budget-neutral technical item reduces DON's vacancy assumption to 1% by reallocating budget from non-labor accounts to labor accounts.

### Department Reorganization

Expenditures	-
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Position Allocation	-
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This budget-neutral item makes several organizational changes to the department to improve organizational alignment and financial reporting. This item renames three budget programs: 1) the Strategic Partnerships budget program is renamed as the Equity and Engagement Advisors budget program; 2) the Re-imagining and Recovery budget program is renamed as the Community Capacity Building budget program; and 3) the Civic Engagement and Leadership Development budget program is renamed as the People's Academy for Civic Engagement budget program. Additionally, this item transfers one Strategic Advisor 1 position from the Community Liaisons budget program to the Departmental Indirect Costs budget program, and transfer one Strategic Advisor 1 position from the Community Capacity Building budget program to the Equity and Engagement Advisors budget program.

### Ongoing Changes from Current Year Legislation

Expenditures	\$41,600
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Revenues	\$41,600
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Position Allocation	(1.50)
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This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance.

### Final Adjustments for Standard Cost Changes

Expenditures	\$(247,294)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### April General Fund Revenue Adjustment

Revenues	\$387,668
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

### August General Fund Revenue Adjustment

Revenues	\$(657,876)
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

## Department of Neighborhoods

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>DON - BO-DN-I3100 - Leadership and Administration</b>				
00100 - General Fund	5,465,710	5,703,538	6,287,876	6,592,932
<b>Total for BSL: BO-DN-I3100</b>	<b>5,465,710</b>	<b>5,703,538</b>	<b>6,287,876</b>	<b>6,592,932</b>
<b>DON - BO-DN-I3300 - Community Building</b>				
00100 - General Fund	7,759,117	6,581,315	6,398,257	6,653,156
14500 - Payroll Expense Tax	238,895	300,000	-	-
<b>Total for BSL: BO-DN-I3300</b>	<b>7,998,012</b>	<b>6,881,315</b>	<b>6,398,257</b>	<b>6,653,156</b>
<b>DON - BO-DN-I3400 - Community Grants</b>				
00100 - General Fund	3,856,851	3,252,351	2,843,636	2,872,612
00155 - Sweetened Beverage Tax Fund	2,298,802	2,886,675	2,984,106	2,795,781
<b>Total for BSL: BO-DN-I3400</b>	<b>6,155,652</b>	<b>6,139,026</b>	<b>5,827,742</b>	<b>5,668,393</b>
<b>DON - BO-DN-I3900 - Donations Fund</b>				
15240 - P-Patch Gardenship Donations	2,795	-	-	-
<b>Total for BSL: BO-DN-I3900</b>	<b>2,795</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department Total</b>	<b>19,622,169</b>	<b>18,723,879</b>	<b>18,513,875</b>	<b>18,914,481</b>
<b>Department Full-Time Equivalents Total*</b>	<b>73.50</b>	<b>73.50</b>	<b>67.00</b>	<b>67.00</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 Department of Neighborhoods

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	17,081,678	15,537,204	15,529,769	16,118,700
00155 - Sweetened Beverage Tax Fund	2,298,802	2,886,675	2,984,106	2,795,781
14500 - Payroll Expense Tax	238,895	300,000	-	-
15240 - P-Patch Gardenship Donations	2,795	-	-	-
<b>Budget Totals for DON</b>	<b>19,622,169</b>	<b>18,723,879</b>	<b>18,513,875</b>	<b>18,914,481</b>

## Department of Neighborhoods

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
322900	Nonbus Lic&Perm-Other	68,093	91,500	111,500	111,500
341300	Administrative Fees & Charges	1,563,055	1,639,147	2,084,139	2,084,139
360350	Other Rents & Use Charges	144,045	140,000	145,000	145,000
360900	Miscellaneous Revs-Other Rev	111,790	100,000	114,000	114,000
<b>Total Revenues for: 00100 - General Fund</b>		<b>1,886,983</b>	<b>1,970,647</b>	<b>2,454,639</b>	<b>2,454,639</b>
<b>Total DON Resources</b>		<b>1,886,983</b>	<b>1,970,647</b>	<b>2,454,639</b>	<b>2,454,639</b>

### Appropriations by Budget Summary Level and Program

#### DON - BO-DN-I3100 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Department of Neighborhoods.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	3,036,146	3,244,088	3,155,918	3,334,417
Departmental Indirect Costs	2,429,564	2,459,449	3,131,959	3,258,516
<b>Total</b>	<b>5,465,710</b>	<b>5,703,538</b>	<b>6,287,876</b>	<b>6,592,932</b>
Full-time Equivalents Total*	20.00	18.00	19.00	19.00

*\*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

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	3,036,146	3,244,088	3,155,918	3,334,417

# Department of Neighborhoods

## Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Departmental Indirect Costs	2,429,564	2,459,449	3,131,959	3,258,516
Full Time Equivalents Total	20.00	18.00	19.00	19.00

### DON - BO-DN-I3300 - Community Building

The purpose of the Community Building Budget Summary Level is to deliver technical assistance, support services, and programs in neighborhoods to strengthen local communities, engage residents in neighborhood improvement, leverage resources, and complete neighborhood-initiated projects.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Civic Engagement & Leadership Development	-	393,210	(1)	(1)
Commissions	-	179,626	226,543	234,104
Community Engagement Coordinators	2,271,756	723,664	581,765	612,001
Community Liaisons	634,296	779,371	714,348	738,069
Community Safety	862,092	964,429	940,429	940,429
Equity and Engagement Advisors	-	-	1,453,865	1,520,448
Historic Preservation	946,870	859,962	987,286	1,036,224
Major Institutions and Schools	243,167	213,383	150,781	158,794
Participatory Budgeting (Your Voice Your Choice)	95,671	-	-	-
People's Academy for Community Engagement (PACE)	37,910	-	162,425	174,775
P-Patch Community Gardening	788,984	807,820	909,405	948,451
Re-imagination and Recovery	2,117,267	1,072,805	313,012	331,462
Strategic Partnerships	-	887,047	(41,600)	(41,599)
<b>Total</b>	<b>7,998,012</b>	<b>6,881,315</b>	<b>6,398,257</b>	<b>6,653,156</b>
Full-time Equivalents Total*	42.50	44.50	38.00	38.00

*\*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 Community Building Budget Summary Level:*

## Department of Neighborhoods

### Civic Engagement & Leadership Development

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Civic Engagement & Leadership Development	-	393,210	(1)	(1)
Full Time Equivalents Total	-	2.00	-	-

### Commissions

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Commissions	-	179,626	226,543	234,104
Full Time Equivalents Total	-	1.00	1.00	1.00

### Community Engagement Coordinators

The purpose of the Community Engagement Coordinators Program is to provide a range of technical assistance and support services for residents and neighborhood groups to develop a sense of partnership among neighborhood residents, businesses, and City government.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Community Engagement Coordinators	2,271,756	723,664	581,765	612,001
Full Time Equivalents Total	17.00	5.00	4.00	4.00

### Community Liaisons

The purpose of the Community Liaisons Program is to provide equitable outreach and engagement in a culturally competent manner to historically underserved communities. This is done for City departments through independent contractors who serve as resources and liaisons for community members, provide quality translations and interpretations and advise on best practices for engaging with their communities.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Community Liaisons	634,296	779,371	714,348	738,069
Full Time Equivalents Total	4.00	4.00	3.00	3.00

# Department of Neighborhoods

## Community Safety

The purpose of the Community Safety program is to support the City of Seattle's commitment to being a safe, vibrant, and interconnected city that ensures all residents can live safely and securely.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Community Safety	862,092	964,429	940,429	940,429

## Equity and Engagement Advisors

The purpose of the Equity & Engagement Advisors program is to provide contracted services to City departments, acting as their Equity and Engagement Advisors to ensure that equity is prioritized in City policies, programs, projects, and services. This involves collaborating closely with City Departments to identify and address barriers to participation within programs and shaping policies and procedures accordingly. They also offer guidance, coordination, and support for inclusive community outreach efforts, with a particular focus on enhancing equitable engagement in communities most affected by the City's growth, infrastructure needs, and historical injustices.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Equity and Engagement Advisors	-	-	1,453,865	1,520,448
Full Time Equivalents Total	-	-	12.00	12.00

## Historic Preservation

The purpose of the Historic Preservation Program is to provide technical assistance, outreach, and education to the general public, owners of historic properties, government agencies, and elected officials to identify, protect, rehabilitate, and re-use historic properties

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Historic Preservation	946,870	859,962	987,286	1,036,224
Full Time Equivalents Total	7.00	7.00	7.00	7.00

## Major Institutions and Schools

The purpose of the Major Institutions and Schools Program is to coordinate community involvement in the development, adoption, and implementation of Major Institution Master Plans, and to facilitate community involvement in school re-use and development.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Major Institutions and Schools	243,167	213,383	150,781	158,794
Full Time Equivalents Total	2.00	3.00	1.00	1.00

## Department of Neighborhoods

### Participatory Budgeting (Your Voice Your Choice)

The purpose of the Participatory Budgeting (Your Voice Your Choice) Program is to provide a process in which Seattle residents democratically decide how to spend a portion of the City's budget.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Participatory Budgeting (Your Voice Your Choice)	95,671	-	-	-
Full Time Equivalents Total	1.00	-	-	-

### People's Academy for Community Engagement (PACE)

The purpose of the People's Academy for Community Engagement (PACE) Program is to provide leadership development and skill building of emerging leaders in a multicultural, participatory adult learning environment where participants learn hands-on strategies for community building, inclusive engagement, and accessing governments from experts in the field

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
People's Academy for Community Engagement (PACE)	37,910	-	162,425	174,775
Full Time Equivalents Total	-	-	1.00	1.00

### P-Patch Community Gardening

The purpose of the P-Patch Community Gardening Program is to provide community gardens, gardening space, and related support to Seattle residents while preserving open space for productive purposes, particularly in high-density communities

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
P-Patch Community Gardening	788,984	807,820	909,405	948,451
Full Time Equivalents Total	6.00	6.00	6.00	6.00

### Re-imagination and Recovery

The purpose of the Re-imagination and Recovery program is to provide transformational, people-centered programming and services informed by data and best practices that enhance and expand government support in under-served communities.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Re-imagination and Recovery	2,117,267	1,072,805	313,012	331,462
Full Time Equivalents Total	5.50	8.50	3.00	3.00



# Department of Neighborhoods

## Strategic Partnerships

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Strategic Partnerships	-	887,047	(41,600)	(41,599)
Full Time Equivalents Total	-	8.00	-	-

### **DON - BO-DN-I3400 - Community Grants**

The purpose of the Community Grants Budget Summary Level is to provide support to local grassroots projects within neighborhoods and communities by providing funding to implement community-based self-help projects.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Duwamish River Opportunity Fun	243,672	-	-	-
Healthy Food Fund	3,020,758	2,886,675	2,984,106	2,795,781
Neighborhood Matching	2,891,222	3,252,351	2,843,636	2,872,612
<b>Total</b>	<b>6,155,652</b>	<b>6,139,026</b>	<b>5,827,742</b>	<b>5,668,393</b>
Full-time Equivalents Total*	11.00	11.00	10.00	10.00

*\*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 Community Grants Budget Summary Level:*

### **Duwamish River Opportunity Fun**

The purpose of the Duwamish River Opportunity Fund Program is to support new and existing small-scale programs focused on the challenges faced by communities in the Duwamish River area.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Duwamish River Opportunity Fun	243,672	-	-	-

### **Healthy Food Fund**

The purpose of the Healthy Food Fund Program is to support community-based projects and programs that are food-related consistent with the overarching goal of the Sweetened Beverage Tax of improving public health.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Healthy Food Fund	3,020,758	2,886,675	2,984,106	2,795,781
Full Time Equivalents Total	3.00	3.00	4.00	4.00

# Department of Neighborhoods

## Neighborhood Matching

The purpose of the Neighborhood Matching Program is to support local grassroots projects within neighborhoods and communities. The Neighborhood Matching Fund provides funding to match community contributions of volunteer labor, donated professional services and materials, or cash, to implement community-based self-help projects.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Neighborhood Matching	2,891,222	3,252,351	2,843,636	2,872,612
Full Time Equivalents Total	8.00	8.00	6.00	6.00

### **DON - BO-DN-I3900 - Donations Fund**

The purpose of the Donations Fund Budget Summary Level is to support P-Patch Community Gardening Programs.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Donations Fund	2,795	-	-	-
<b>Total</b>	<b>2,795</b>	<b>-</b>	<b>-</b>	<b>-</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*

# Office of Planning and Community Development

Rico Quirindongo, Director

(206) 386-1010

<http://www.seattle.gov/opcd/>

## Department Overview

The Office of Planning and Community Development (OPCD) was established in December 2015 with a mission of strengthening citywide planning and implementation and ensuring City departments are aligned and coordinated in planning for Seattle's future development. OPCD coordinates City departments to ensure that development decisions and investments advance equitable growth, consistent with Seattle's Comprehensive Plan. The department is guided by its vision of "an inspiring city, in harmony with nature, where everyone thrives." In addition to partnering with other City departments, OPCD works closely with community partners and other agencies to implement that vision. During the last five years, OPCD has accomplished a wide range of projects, including annual amendments and an in-progress major update to the City's Comprehensive Plan; implementation of legislation to help activate downtown such as conversion of office buildings to housing, flexibility for downtown street level uses, and micro-housing regulations; industrial and maritime strategy planning; funding more than 77 community-initiated projects to combat displacement and increase access to opportunity through the Equitable Development Initiative (EDI); and numerous other items.

The director of OPCD serves in the Mayor's various subcabinets to facilitate coordinated decision-making regarding policies and investments that support Seattle's BIPOC communities. OPCD works with the Mayor's Office and members of the cabinet to ensure the City's investments support community development objectives and that department priorities are aligned and reflected in policies and budget resources.

OPCD is organized in four divisions: Equitable Development, Long Range Planning, Community Planning, and Land Use Policy & Strategic Initiatives. OPCD also has an Indigenous Planner that works across divisions. OPCD houses two independent commissions: the Seattle Design Commission and the Seattle Planning Commission. OPCD also staffs the Equitable Development Initiative Advisory Board.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	16,249,175	7,777,792	7,727,145	8,144,451
Other Funding - Operating	10,877,900	28,113,430	30,300,876	30,757,347
<b>Total Operations</b>	<b>27,127,075</b>	<b>35,891,222</b>	<b>38,028,021</b>	<b>38,901,798</b>
<b>Total Appropriations</b>	<b>27,127,075</b>	<b>35,891,222</b>	<b>38,028,021</b>	<b>38,901,798</b>
Full-Time Equivalents Total*	49.50	51.50	48.00	48.00

\* 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

# Office of Planning and Community Development

## Budget Overview

OPCD's 2025-2026 Proposed Budget increases funding for the Equitable Development Initiative and continues to invest in the 10-year major update of the City's Comprehensive Plan. Other priority items include subarea plan development, Sound Transit 3 staffing, community and long-range planning, and monitoring affordable housing and displacement. Because the City's General Fund revenues are less than forecasted, OPCD's proposed budget includes funding changes as well as staffing and administrative efficiencies that streamline operations while maintaining OPCD's core functions.

### The Equitable Development Initiative

The Equitable Development Initiative (EDI) continues to be an important and growing program within OPCD, serving as a key inclusive growth strategy for marginalized communities in Seattle most at risk of physical and cultural displacement. The EDI program is coordinated and led by OPCD and guided by an implementation plan and financial investment strategy developed in collaboration with community members and staff from the Office of Housing (OH), Department of Neighborhoods (DON), Office of Economic Development (OED), Office of Arts and Culture (ARTS), Mayor's Office (MO), and City Budget Office (CBO). It is also informed by an external advisory board representing impacted communities. In 2017, the City Council identified the initial five projects for the EDI program. The program has grown to more than 77 community-based projects today. Support for each of these projects includes a mix of capacity building and capital development funding, which can include funds for site acquisition. The proposed budget includes \$28.26 million for EDI in 2025. Of that amount, \$26.6 million is for grants and program implementation (\$21.43 million Payroll Expense Tax and \$5.13 million Short-Term Rental Tax). The EDI budget also includes \$608,000 Payroll Expense Tax and \$1.1 million Short-Term Rental Tax for EDI staffing. The total EDI budget represents a \$1.135 million increase in funding compared to 2024. In 2026, the proposed EDI budget is \$29.3 million (\$23.1 million Payroll Expense Tax and \$6.3 million Short-Term Rental Tax).

The EDI program was initially funded with \$16 million in one-time proceeds from the sale of surplus property known as the Civic Square Block. The Washington State Legislature passed the Short-Term Rental Tax (STRT) in the 2018 legislative session and therefore, since 2019, the EDI program has also been funded with STRT revenues. In July 2019, the City Council passed Ordinance 125872, which created a new fund for STRT and directed that \$5 million from this fund be dedicated annually to EDI projects; additional STRT funds EDI staffing.

The most recent expansion of EDI occurred in the 2022 Adopted Budget with the additional allocation of \$14.3 million from the Payroll Expense Tax. In addition to grant awards, the baseline budget from this funding source supports staffing to help the EDI team administer its funding and projects as well as to provide technical assistance to community organizations. This tax was imposed via Ordinance 126108, which was approved by the City Council in July 2020.

In prior years, the EDI budget included \$430,000 of Community Development Block Grant (CDBG) funding for EDI grants. This funding was removed in the 2025 baseline as part of a Citywide reprogramming of CDBG funds.

The ongoing funding of the Equitable Development Initiative through the Payroll Expense Tax and Short-Term Rental Tax means that City investments in these community-driven projects and land acquisitions will provide a lasting legacy for Seattle and its BIPOC community members.

### Planning

One of the core functions of OPCD is to serve as the steward of the City's Comprehensive Plan, a 20-year vision and roadmap for Seattle's future. The Comprehensive Plan guides City decisions about where to accommodate and plan for new jobs and residences, how to improve the transportation system, and where to make capital investments such as utilities, sidewalks, and parks. It provides a framework to guide most of Seattle's big-picture decisions on

## Office of Planning and Community Development

how to manage growth to achieve environmental sustainability, racial equity, shared prosperity, and healthy and vibrant neighborhoods.

The Washington State Growth Management Act (GMA) requires that cities undertake a major review and update of their comprehensive plans every 10 years. Under the GMA, comprehensive plans must accommodate the growth that is anticipated over the next 20 years. OPCD is currently leading a multi-department effort to update the growth strategy for the planning period extending to 2044, during which the city anticipates growing to nearly one million people while adding more than 150,000 jobs. The new comprehensive plan, which we are calling the One Seattle Plan, will also be updated to reflect new and ongoing priorities like climate change and racial equity. The One Seattle Plan will be completed by the end of 2024 and transmitted to Council for adoption in 2025. Parallel to this work, OPCD is developing a multi-phase package of zoning changes to implement the plan and create new opportunities for housing and density in neighborhoods across the city. The first allocation of funding for this work was in the 2021 Adopted Budget, which added \$130,000 in one-time resources for OPCD to work on an Environmental Impact Study and engage in community outreach to support the next major update to the Comprehensive Plan. Additional funding was included in the 2022, 2023, and 2024 budgets. The proposed budget expands this effort with a \$350,000 allocation of Payroll Expense Tax for work on a Supplemental Environmental Impact Statement to study additional land use changes in Regional and Urban Centers.

OPCD leads the Sound Transit 3 West Seattle Ballard Link Extensions (WSBLE) Planning Work Group, one of seven work groups in the Citywide WSBLE Work Plan to advance key policy discussions, draft recommendations for City leadership related to station location decisions, develop conceptual plans for stations, and undertake City-led community planning at station areas. 2025 work plan activities fall into four main categories: 1) advancing station design; 2) engaging in station area planning; 3) carrying out the City's Federal Transit Administration transit-oriented development pilot grant of \$1.75 million; and 4) coordinating with Sound Transit's Joint Development program. Early planning is underway in the Maritime and Industrial station areas that include SODO, Smith Cove, Interbay, and Ballard. Station area planning for Delridge and Chinatown International District continues through the South Delridge community planning process and coordinated South Downtown Hub with Sound Transit. The 2023 Adopted Budget included \$162,000 to fund one term-limited position (through 2025) to support City work on WSBLE-related items. The proposed budget makes this position permanent, as work on ST3 is anticipated to continue for the foreseeable future.

## Office of Planning and Community Development

### Incremental Budget Changes

#### Office of Planning and Community Development

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>35,891,222</b>	<b>51.50</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	994,428	-
Citywide Adjustments for Standard Cost Changes	368,014	-
Removal of One-Time Items	(180,000)	-
Removal of CDBG from Baseline Budget	(430,000)	-
Remove Funding for Duwamish Valley Coordinator	(162,722)	-
Baseline Data Correction	-	-
<b>Proposed Operating</b>		
Increase the Equitable Development Initiative Grant Award Budget	1,676,839	-
Fund Equitable Development Initiative Staff with Short-Term Rental Tax	-	-
Right-Size Planning and Development Specialist Staffing	(349,044)	(2.00)
Administrative Efficiencies	(35,000)	(0.50)
Comprehensive Plan Environmental Review	350,000	-
Extend Position Sunset Dates	-	-
<b>Proposed Technical</b>		
Ongoing Changes from Current Year Legislation	-	(1.00)
Final Adjustments for Standard Cost Changes	(95,715)	-
<b>Total Incremental Changes</b>	<b>\$2,136,799</b>	<b>(3.50)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$38,028,021</b>	<b>48.00</b>

### Description of Incremental Budget Changes

#### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$994,428

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

# Office of Planning and Community Development

## Citywide Adjustments for Standard Cost Changes

Expenditures	\$368,014
--------------	-----------

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## Removal of One-Time Items

Expenditures	\$(180,000)
--------------	-------------

This item removes \$130,000 of Payroll Expense Tax that was added by Council as one-time funding for community engagement work related to the Seattle Comprehensive Plan in the 2024 Adopted Budget; it also removes Payroll Expense Tax amounts of \$50,000 in 2025 and an additional \$350,000 in 2026 for regional subarea plans as described in the 2023 Adopted Budget.

## Removal of CDBG from Baseline Budget

Expenditures	\$(430,000)
Revenues	\$(430,000)

For the 2025-2026 Proposed Budget, the Executive removed Community Development Block Grant funds from departments' baselines and reviewed department proposals for use of the federal grant funds for facilities and public services projects. This item removes \$430,000 of Community Development Block Grant funding from OPCD's baseline budget. In prior years, this funding was allocated for Equitable Development Initiative grants.

## Remove Funding for Duwamish Valley Coordinator

Expenditures	\$(162,722)
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This item reduces the funding for a three-year sunset position added in the 2022 Adopted Budget. This Duwamish Valley Coordinator position supported implementation of the Duwamish Valley Action Plan and was funded by General Fund. This position is being transferred to Seattle Public Utilities.

## Baseline Data Correction

Expenditures	-
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This budget-neutral item adjusts baseline data at the account level.

## Proposed Operating

## Increase the Equitable Development Initiative Grant Award Budget

Expenditures	\$1,676,839
--------------	-------------

The proposed budget allocates \$22 million in Payroll Expense Tax (payroll tax) proceeds in 2025 to the Equitable Development Initiative. This item uses payroll tax funding to increase OPCD's Equitable Development Initiative grant award budget by \$1.68 million in 2025 and another \$2.68 million in 2026. This brings total EDI payroll tax funding in the 2025 Proposed Budget to \$22,040,000, including \$607,518 for labor costs. In 2026, total EDI payroll tax funding is \$23,069,907, including \$632,103 of labor costs.

# Office of Planning and Community Development

## Fund Equitable Development Initiative Staff with Short-Term Rental Tax

Expenditures

-

This budget-neutral item changes the funding source for a project manager position on the Equitable Development Initiative (EDI) team. The 8-person EDI team manages a current portfolio of more than 77 projects totaling approximately \$120 million. This item replaces \$174,522 of Payroll Expense Tax with Short Term Rental Tax.

## Right-Size Planning and Development Specialist Staffing

Expenditures

\$(349,044)

Position Allocation

(2.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services, this item removes two Planning & Development Specialist Senior positions in OPCD.

After this adjustment, OPCD's Land Use Policy and Strategic Initiatives division will have four permanent full-time employees and a sunset position for Downtown Activation. The division will continue to work on land use regulation and growth management issues, including housing policy, zoning implementation, and special projects.

This adjustment also reduces the number of policy staff supporting the Seattle Planning Commission, which will have 2.5 full-time employees in 2025, including a director, a policy analyst, and half-time administrative support. The Seattle Planning Commission advises elected officials and City departments on land use, transportation, housing, and related plans, programs and policies.

## Administrative Efficiencies

Expenditures

\$(35,000)

Position Allocation

(0.50)

In order to achieve business process efficiencies and General Fund cost savings, this item consolidates OPCD's administrative functions. Instead of having three administrative positions supporting the office in four half-time roles, this consolidation and reorganization assigns an existing 1.0 FTE for board and commission administrative support, and an existing 0.5 FTE for office-wide administrative support. The impact of this adjustment is an overall 0.5 FTE position reduction.

## Comprehensive Plan Environmental Review

Expenditures

\$350,000

The proposed budget allocates \$31 million in Payroll Expense Tax proceeds in 2025 to support economic development. This item uses payroll tax funding to conduct additional environmental review to support proposed zoning changes within existing Regional and Urban Centers with the goal of allowing more height and development capacity for housing. These changes were not included in the original Environmental Impact Statement (EIS) scoping document for the major update of the City's Comprehensive Plan that is currently underway. The Supplemental EIS (SEIS) will provide the necessary environmental review for different increased height and density scenarios. The SEIS will build on the One Seattle Plan EIS and will analyze potential impacts of any proposed changes, including land use and urban form (bulk, shade, shadow) as well as citywide and local transportation impacts.



# Office of Planning and Community Development

## Extend Position Sunset Dates

Expenditures	-
Position Allocation	-

This item extends sunset dates for four positions in order to continue work that has been extended or is otherwise ongoing. No additional appropriation authority is included because the funding for the first three positions is included in OPCD's baseline budget and the fourth position is unfunded. The positions are as follows:

- (1) An urban centers planner -This 3-year Payroll Expense Tax funded position was added in the 2023 Adopted Budget to work on subarea plans. These plans, which are necessary in order to be eligible for future Puget Sound Regional Council funds, are currently anticipated to be adopted in 2027. Position hiring was delayed until September 2023. This item extends the sunset date for two years (through 2027).
- (2) An equitable transit-oriented development strategist - This 3-year payroll tax funded position was added in the 2023 Adopted Budget to work with Sound Transit on light rail station area planning. Because Sound Transit light rail expansion is anticipated to continue indefinitely, this item removes the sunset date and makes the position permanent.
- (3) A downtown activation planner position - This 2-year payroll tax funded position was added in the 2024 Adopted Budget to promote economic revitalization. This staffer is currently working on site activation for the World Cup, land use changes and residential development south of the Dearborn light rail station, and the Lid I-5 reconnecting communities project. This item extends the sunset date for two years (through 2027).
- (4) An engagement and communication position - This 3-year unfunded position was added by Council in the 2022 Adopted Budget to support the comprehensive plan. OPCD needs to continue this position to work on zoning and subarea plan communications. OPCD has been utilizing grant funding to pay for this position but the grant funding is no longer available. This item extends the sunset date for two years (through 2026).

## Proposed Technical

### Ongoing Changes from Current Year Legislation

Position Allocation	(1.00)
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This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance. This item reflects the transfer of a position to Seattle Public Utilities that was included in Ordinance 127068 (the Mid-Year Supplemental Ordinance).

### Final Adjustments for Standard Cost Changes

Expenditures	\$(95,715)
--------------	------------

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

# Office of Planning and Community Development

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OPCD - BO-PC-X2P00 - Planning and Community Development</b>				
00100 - General Fund	9,164,638	7,347,792	7,727,145	8,144,451
12200 - Short-Term Rental Tax Fund	-	808,970	1,089,914	1,145,040
14500 - Payroll Expense Tax	1,144,435	1,729,064	1,883,905	1,242,753
<b>Total for BSL: BO-PC-X2P00</b>	<b>10,309,073</b>	<b>9,885,826</b>	<b>10,700,964</b>	<b>10,532,244</b>
<b>OPCD - BO-PC-X2P10 - Design Commission</b>				
30010 - REET I Capital Fund	628,867	684,804	759,627	796,802
<b>Total for BSL: BO-PC-X2P10</b>	<b>628,867</b>	<b>684,804</b>	<b>759,627</b>	<b>796,802</b>
<b>OPCD - BO-PC-X2P40 - Equitable Development Initiative</b>				
00100 - General Fund	7,084,537	430,000	-	-
00164 - Unrestricted Cumulative Reserve Fund	321,660	-	-	-
12200 - Short-Term Rental Tax Fund	806,318	5,134,948	5,134,948	5,134,948
14500 - Payroll Expense Tax	7,976,619	19,755,643	21,432,482	22,437,804
<b>Total for BSL: BO-PC-X2P40</b>	<b>16,189,134</b>	<b>25,320,591</b>	<b>26,567,430</b>	<b>27,572,752</b>
<b>Department Total</b>	<b>27,127,075</b>	<b>35,891,222</b>	<b>38,028,021</b>	<b>38,901,798</b>
<b>Department Full-Time Equivalents Total*</b>	<b>48.50</b>	<b>51.50</b>	<b>48.00</b>	<b>48.00</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 Office of Planning and Community Development

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	16,249,175	7,777,792	7,727,145	8,144,451
00164 - Unrestricted Cumulative Reserve Fund	321,660	-	-	-
12200 - Short-Term Rental Tax Fund	806,318	5,943,918	6,224,862	6,279,988
14500 - Payroll Expense Tax	9,121,054	21,484,708	23,316,388	23,680,557
30010 - REET I Capital Fund	628,867	684,804	759,627	796,802
<b>Budget Totals for OPCD</b>	<b>27,127,075</b>	<b>35,891,222</b>	<b>38,028,021</b>	<b>38,901,798</b>

# Office of Planning and Community Development

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
331000	Direct Federal Grants	-	430,000	-	-
331110	Direct Fed Grants	41,710	-	-	-
334010	State Grants	805,357	-	-	-
360900	Miscellaneous Revs-Other Rev	52,906	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>899,972</b>	<b>430,000</b>	-	-
<b>Total OPCD Resources</b>		<b>899,972</b>	<b>430,000</b>	-	-

## Appropriations by Budget Summary Level and Program

### OPCD - BO-PC-X2P00 - Planning and Community Development

The purpose of the Planning and Community Development Budget Summary Level is to manage a collaborative vision for planning that advances equitable development and creates great places in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Planning	9,668,259	9,186,736	10,103,080	9,905,840
Planning Commission Management	640,814	699,090	597,884	626,404
<b>Total</b>	<b>10,309,073</b>	<b>9,885,826</b>	<b>10,700,964</b>	<b>10,532,244</b>
Full-time Equivalents Total*	46.50	48.50	45.50	45.50

*\*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 Planning and Community Development Budget Summary Level:*

### Planning

The purpose of the Planning Program is to manage a coordinated vision for growth and development in the City of Seattle that is consistent with Seattle's Comprehensive Plan, and to inform and guide growth related decisions for future development.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Planning	9,668,259	9,186,736	10,103,080	9,905,840
Full Time Equivalents Total	43.50	45.50	43.50	43.50

# Office of Planning and Community Development

## Planning Commission Management

The purpose of the Planning Commission is to advise the Mayor, the City Council and City departments on broad planning goals, policies and plans for the physical development of the city. The commission also provides independent analysis and promotes issues vital to livability.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Planning Commission Management	640,814	699,090	597,884	626,404
Full Time Equivalents Total	3.00	3.00	2.00	2.00

### OPCD - BO-PC-X2P10 - Design Commission

The purpose of the Design Commission Budget Summary Level is to give advice to the Mayor, City Council, and City Departments, concerning City-funded Capital Improvement Projects, projects that seek long-term use of the right-of-way, or major transportation projects.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Design Commission	628,867	684,804	759,627	796,802
<b>Total</b>	<b>628,867</b>	<b>684,804</b>	<b>759,627</b>	<b>796,802</b>
Full-time Equivalents Total*	3.00	3.00	2.50	2.50

*\*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*

### OPCD - BO-PC-X2P40 - Equitable Development Initiative

The purpose of the Equitable Development Initiative Budget Summary Level is to foster community leadership and support organizations that promote equitable access to housing, jobs, education, parks, cultural expression, healthy food, and other community needs and amenities. The goal of the Equitable Development Initiative is to address displacement and the unequal distribution of opportunities in order to sustain a diverse Seattle.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Equitable Development Initiative	16,189,134	25,320,591	26,567,430	27,572,752
<b>Total</b>	<b>16,189,134</b>	<b>25,320,591</b>	<b>26,567,430</b>	<b>27,572,752</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*

# Community Police Commission

Bessie Marie Scott, Acting Executive Director

(206) 256-5545

<http://www.seattle.gov/policecommission/>

## Department Overview

The Office of the Community Police Commission (CPC) is the administrative and policy support entity of the Community Police Commission. The CPC is charged with providing community oversight and input on the police reform efforts that are the subject of a Settlement Agreement between the City and the U.S. Department of Justice regarding police practices. The CPC was made a permanent part of the system of civilian oversight of police in 2017 through legislation ([Ordinance 125315](#)). Membership of the CPC was modified in 2023 (Ordinance 126860) into a 15-member board appointed by the Mayor, the City Council and the Community Police Commission governs the CPC. Each commissioner serves a three-year term.

The CPC provides an independent forum for dialogue and widespread input on the reform efforts embodied in the Settlement Agreement and Memorandum of Understanding established by the Department of Justice. Ongoing community input is a critical component of achieving and maintaining effective and constitutional policing.

The CPC leverages the ideas, talent, experience and expertise of the people of Seattle to ensure police services:

- fully comply with the Constitution of the United States;
- ensure public and officer safety; and
- promote public confidence in the Seattle Police Department and its officers.

The CPC is charged with fulfilling and prioritizing the responsibilities as specified under the Consent Decree and Memorandum of Understanding and its role includes:

- reviewing and providing input to many city partners on the police accountability system, police services and the Seattle Police Department's policies and practices;
- engaging in community outreach to obtain the perspectives of the community on police-community relations, the police accountability system, police services, policies and practices and providing that input to other City departments;
- maintaining connections with representatives of disenfranchised communities and community groups; and
- advocating for reforms to state law that will enhance public trust and confidence in policing and the criminal justice system.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	1,795,758	2,112,770	2,132,187	2,234,620
<b>Total Operations</b>	<b>1,795,758</b>	<b>2,112,770</b>	<b>2,132,187</b>	<b>2,234,620</b>
<b>Total Appropriations</b>	<b>1,795,758</b>	<b>2,112,770</b>	<b>2,132,187</b>	<b>2,234,620</b>
Full-Time Equivalents Total*	9.00	10.00	10.00	10.00

*\* 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*

# Community Police Commission

## Budget Overview

The City's 2025 – 2026 Proposed Budget maintains core services for the Community Police Commission. The department will continue to invest in programs such as providing community oversight and input on the police reform efforts that are the subject of a Settlement Agreement between the City and the U.S. Department of Justice regarding police practices.

The General Fund revenue forecast for the City's 2025 – 2026 Proposed Budget are insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. The Community Police Commission (CPC) budget provides a 6% reduction to personnel expenditures. The budget is also adjusted for minor Citywide technical changes which are described below.

## Incremental Budget Changes

### Community Police Commission

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>2,112,770</b>	<b>10.00</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(4,880)	-
Bargained Annual Wage and Market Wage Increases to Base Budget	175,931	-
Net-zero reallocation of non-labor accounts.	-	-
<b>Proposed Operating</b>		
Assume a Vacancy Rate of 10%	(146,426)	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(5,208)	-
<b>Total Incremental Changes</b>	<b>\$19,417</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$2,132,187</b>	<b>10.00</b>

# Community Police Commission

## Description of Incremental Budget Changes

### Baseline

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures	\$(4,880)
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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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures	\$175,931
--------------	-----------

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Net-zero reallocation of non-labor accounts.**

Expenditures	-
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Net-zero reallocation of non-labor accounts.

### Proposed Operating

#### **Assume a Vacancy Rate of 10%**

Expenditures	\$(146,426)
--------------	-------------

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. The ongoing item increases the Community Police Commission vacancy rate assumption by 10%, which reduces the General Fund budget and will result in the department holding vacancies as turnover occurs.

### Proposed Technical

#### **Final Adjustments for Standard Cost Changes**

Expenditures	\$(5,208)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

# Community Police Commission

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>CPC - BO-CP-X1P00 - Office of the Community Police Commission</b>				
00100 - General Fund	1,795,758	2,112,770	2,132,187	2,234,620
<b>Total for BSL: BO-CP-X1P00</b>	<b>1,795,758</b>	<b>2,112,770</b>	<b>2,132,187</b>	<b>2,234,620</b>
<b>Department Total</b>	<b>1,795,758</b>	<b>2,112,770</b>	<b>2,132,187</b>	<b>2,234,620</b>
<b>Department Full-Time Equivalents Total*</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</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 Community Police Commission

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	1,795,758	2,112,770	2,132,187	2,234,620
<b>Budget Totals for CPC</b>	<b>1,795,758</b>	<b>2,112,770</b>	<b>2,132,187</b>	<b>2,234,620</b>

## Appropriations by Budget Summary Level and Program

### CPC - BO-CP-X1P00 - Office of the Community Police Commission

The purpose of the Office of the Community Police Commission Budget Summary Level is to leverage the ideas, talents, experience, and expertise of the community to provide ongoing community input into the development of the Seattle Police Department reforms, the establishment of police priorities, and facilitation of police/community relationships necessary to promote public safety.

<b>Program Expenditures</b>	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Office of the Community Police	1,795,758	2,112,770	2,132,187	2,234,620
<b>Total</b>	<b>1,795,758</b>	<b>2,112,770</b>	<b>2,132,187</b>	<b>2,234,620</b>
Full-time Equivalents Total*	9.00	10.00	10.00	10.00

*\*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*



# Community Assisted Response and Engagement

Amy Barden, Chief

(206) 477-8300

<http://www.seattle.gov/care>

## Department Overview

The Community Assisted Response and Engagement (CARE) department, formerly known as the Community Safety and Communications Center (CSCC), was established as a new department in 2021 to provide timely, accurate, and vital information to the City's first responders, city service providers, and to the public. Ordinance 126237 transferred the primary 911 center from SPD to CARE, effective June 1, 2021. Since the transition, the department has continued working to establish itself as an independent city department, resource internal ongoing needs, and explore integrating non-uniformed and alternate resources for dispatch. CARE is home to the primary Seattle 911 call center and is the largest in the Pacific Northwest, both by staff size and volume of calls received, averaging over 800,000 per year. The department employs 186 employees and is open 24 hours a day, 365 days a year.

The CARE department seeks to enhance public safety through CARE Response Teams that will provide additional behavioral health professionals available to respond to people experiencing non-violent mental health crises or quality of life concerns. These unarmed community responders are dual-dispatched with police to priority 3 and priority 4 person down and welfare check call types. CARE Response Teams are also requested by police officers and sometimes deal with "on view" incidents. In 2022, Seattle 911 data shows a response time consistently longer than one hour to these call types; the department seeks to reduce that response time and to support SPD's ability to respond to more urgent 911 calls swiftly. The vision for CARE Response Teams into the future is to expand to additional call types and primary dispatch without officers as appropriate.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	22,114,049	26,343,050	32,402,649	35,941,800
<b>Total Operations</b>	<b>22,114,049</b>	<b>26,343,050</b>	<b>32,402,649</b>	<b>35,941,800</b>
<b>Total Appropriations</b>	<b>22,114,049</b>	<b>26,343,050</b>	<b>32,402,649</b>	<b>35,941,800</b>
Full-Time Equivalents Total*	149.00	163.00	186.00	186.00

*\* 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*

## Budget Overview

The City of Seattle continues to maintain its commitments to public safety investments in the budget. In 2024, the CARE department's 911 Center has been focused on responding to emergency calls. While the department has begun to see improvements in recruitment and retention, it has not reached full staffing of its 127 designated call taker, dispatcher, and supervisor positions. Overall, the 911 Center continues to see improvements in call response metrics including improving answering time for the non-emergency line.

## Community Assisted Response and Engagement

CARE continues implementing the Mayor's Office and City Council's vision of diversified response by expanding the CARE Response Teams with 21 additional staff members available to respond to emerging community concerns. In 2025, the department will be adding two positions, one focused on public disclosure and one focused on the coordinating City's Restoration work. Due to the City's economic forecast, CARE strives to control spending while maintaining the best services for residents. CARE's budget recognizes vacancy savings to meet reduction targets and to align resources with their forecasted staffing.

### Incremental Budget Changes

#### Community Assisted Response and Engagement

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>26,343,050</b>	<b>163.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	3,584,889	-
Citywide Adjustments for Standard Cost Changes	523,930	-
<b>Proposed Operating</b>		
Add Public Disclosure Officer	199,271	1.00
Add Public Safety UCT Manager	215,760	1.00
Aligning CARE budget to vacancy rate	(296,300)	-
<b>Proposed Technical</b>		
CARE Team Expansion	1,500,000	-
Ongoing Changes from Current Year Legislation	-	21.00
Final Adjustments for Standard Cost Changes	332,049	-
<b>Total Incremental Changes</b>	<b>\$6,059,599</b>	<b>23.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$32,402,649</b>	<b>186.00</b>

# Community Assisted Response and Engagement

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$3,584,889

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$523,930

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Operating

#### **Add Public Disclosure Officer**

Expenditures \$199,271

Position Allocation 1.00

This item adds \$199,270 and adds 1 FTE Strategic Advisor 2 as a Public Disclosure Officer. This position will have a wide range of responsibilities and will focus on public disclosure requests (PDR's) as the sole Public Disclosure Officer for CARE. As the department continues to expand as the City's third public safety department, CARE will receive many more PDR's and needs a position to primarily focus on this large workload.

#### **Add Public Safety UCT Manager**

Expenditures \$215,760

Position Allocation 1.00

This item adds \$215,760 and adds 1 FTE Strategic Advisor 3 position to serve as the Seattle Restoration Director. This position will focus on will bringing together departments in addressing placed-based public safety concerns, similar to how the existing Unified Care Team effectively and systematically addresses unsheltered persons living in encampments. The team administered by the Seattle Restoration Director will coordinate short- and long-term public safety interventions, the connection of individuals to services to address underlying needs and reduce criminal conduct, and environmental changes and activation strategies. The Seattle Restoration Director will closely coordinate with law enforcement, City departments, service providers, and community, business, and City stakeholders.

#### **Aligning CARE budget to vacancy rate**

Expenditures \$(296,300)

This item decreases appropriation by \$296,300 in 2025 and \$306,900 in 2026 to align CARE department's budget with its anticipated vacancy rate. The department has improved recruitment and retention rates since 2022 but continues to maintain a vacancy rate due to natural rate of attrition. This change will not impact hiring but will ensure the department's budget is aligned with vacancy rate.

# Community Assisted Response and Engagement

## Proposed Technical

### **CARE Team Expansion**

Expenditures \$1,500,000

This item increases appropriation authority by \$1,500,000 in 2025 and \$3,533,832 in 2026 to support the ongoing expansion costs of the CARE Response Teams. CARE Response Teams have already been assisting with 911 calls through prioritization and dispatching them to the incident. This expansion will allow the CARE team to offer city-wide coverage, increased hours of service of the program, and to better focus first response resources on the situations where they are most needed.

In August 2024, funding was appropriated in Ordinance 127068 for CARE Response Team expansion, covering the costs of facilities, vehicles, and personnel. This item makes that funding ongoing for 21 full-time positions, (9 Community Crisis Responder 1's, 9 Community Crisis Responder 2's, and 3 Community Crisis Responder Supervisors). To do this requires an additional 9 vehicles (8 Ford Explorer PIU's, 1 ADA Van), equipment such as radios, uniforms, computers, facilities, supplies for distribution, and other on-going costs. The position pockets are part of the Ongoing Changes from Current Year Legislation change request.

### **Ongoing Changes from Current Year Legislation**

Position Allocation 21.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance. These positions were appropriated in Ordinance 127068 for the expansion in 2024 of CARE Response Teams. This item makes adds ongoing pockets 21 FTEs, (9 Community Crisis Responder 1's, 9 Community Crisis Responder 2's, and 3 Community Crisis Responder Supervisors). The funding for these positions is appropriated in CARE Team expansion.

### **Final Adjustments for Standard Cost Changes**

Expenditures \$332,049

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Community Assisted Response and Engagement

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>CS - BO-CS-10000 - 911 Call Response</b>				
00100 - General Fund	22,114,049	24,033,277	28,043,809	29,442,432
<b>Total for BSL: BO-CS-10000</b>	<b>22,114,049</b>	<b>24,033,277</b>	<b>28,043,809</b>	<b>29,442,432</b>
<b>CS - BO-CS-40000 - Community Assisted Response and Engagement</b>				
00100 - General Fund	-	2,309,773	4,358,840	6,499,368
<b>Total for BSL: BO-CS-40000</b>	<b>-</b>	<b>2,309,773</b>	<b>4,358,840</b>	<b>6,499,368</b>
<b>Department Total</b>	<b>22,114,049</b>	<b>26,343,050</b>	<b>32,402,649</b>	<b>35,941,800</b>
<b>Department Full-Time Equivalents Total*</b>	<b>149.00</b>	<b>163.00</b>	<b>186.00</b>	<b>186.00</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 Community Assisted Response and Engagement

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	22,114,049	26,343,050	32,402,649	35,941,800
<b>Budget Totals for CS</b>	<b>22,114,049</b>	<b>26,343,050</b>	<b>32,402,649</b>	<b>35,941,800</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
342900	Public Safety-Other Rev	6,434,756	5,185,606	5,185,606	5,185,606
<b>Total Revenues for: 00100 - General Fund</b>		<b>6,434,756</b>	<b>5,185,606</b>	<b>5,185,606</b>	<b>5,185,606</b>
<b>Total CS Resources</b>		<b>6,434,756</b>	<b>5,185,606</b>	<b>5,185,606</b>	<b>5,185,606</b>

## Community Assisted Response and Engagement

### Appropriations by Budget Summary Level and Program

#### **CS - BO-CS-10000 - 911 Call Response**

The purpose of the 911 Call Response Budget Summary Level is to answer 911 calls, dispatch City public safety responses, facilitate reporting of minor incidents; and respond to community safety requests.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Communications Center	22,114,049	24,033,277	28,043,809	29,442,432
<b>Total</b>	<b>22,114,049</b>	<b>24,033,277</b>	<b>28,043,809</b>	<b>29,442,432</b>
Full-time Equivalents Total*	149.00	153.00	154.00	154.00

*\*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*

#### **CS - BO-CS-40000 - Community Assisted Response and Engagement**

The purpose of the Community Assisted Response and Engagement Budget Summary Level is to develop and implement programs that address behavioral issues and substance abuse, share information across departments, and respond to non-emergent, low-risk community calls for service.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Dual Dispatch	-	2,309,773	4,358,840	6,499,368
<b>Total</b>	<b>-</b>	<b>2,309,773</b>	<b>4,358,840</b>	<b>6,499,368</b>
Full-time Equivalents Total*	-	10.00	32.00	32.00

*\*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*

# Office of Emergency Management

Curry Mayer, Director

(206) 233-5076

<https://www.seattle.gov/emergency-management>

## Department Overview

The Office of Emergency Management (OEM) is responsible for the city-wide emergency management program. The mission of OEM is, "We partner with the community to prepare for, respond to, mitigate the impacts of, and recover from disasters." This office has the city-wide responsibility to:

- Facilitate citywide response which includes orchestrating coordination conference calls, managing response actions/activities and physically maintaining and managing the Emergency Operations Center (EOC) to ensure overall unity of effort when responding to emergencies and disasters of all sizes and impacts,
- Manage the City's comprehensive activities related to emergency planning, preparedness, mitigation, response, and recovery operations,
- Administer trainings and exercises that prepare City responders, volunteers, and the public to respond and recover from disasters, and
- Seek and administer post disaster recovery costs and pre-disaster mitigation grants often totaling into the millions of dollars for the city and its departments.

OEM has adopted a whole community approach to educating the public. They do this by adapting preparedness curriculum to each audience, building relationships with community organizations, and focusing engagement on vulnerable populations such as those with limited English proficiency (LEP), low income, and immigrant and refugee communities.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	4,086,029	2,922,504	3,037,157	3,191,823
Other Funding - Operating	87,831	-	-	-
<b>Total Operations</b>	<b>4,173,860</b>	<b>2,922,504</b>	<b>3,037,157</b>	<b>3,191,823</b>
<b>Total Appropriations</b>	<b>4,173,860</b>	<b>2,922,504</b>	<b>3,037,157</b>	<b>3,191,823</b>
 Full-Time Equivalents Total*	 15.00	 15.00	 13.75	 13.75

\* 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

# Office of Emergency Management

## Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for the Office of Emergency Management (OEM). The Office will continue to invest in programs supporting OEM's mission of providing emergency management services to the city. As part of preparing the City for all types of emergencies, the 2025-2026 Proposed Budget includes \$30,000 in the City Budget Office to conduct a review of other emergency management offices. This review will evaluate OEM's funding, multijurisdictional framework, and organizational structure in comparison to peer cities, specifically those on the West Coast, as well as to nationwide best practices.

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in the following areas: reduction to travel and training budget; transitioning to King County's WebEOC software; and removing 1.25 FTE.

## Incremental Budget Changes

### Office of Emergency Management

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>2,922,504</b>	<b>15.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	288,946	-
Citywide Adjustments for Standard Cost Changes	160,324	-
<b>Proposed Operating</b>		
Reduce Travel and Training Budget	(10,000)	-
Reduce Full-Time Administrative Support to Part-Time	(25,300)	(0.25)
Eliminate WebEOC Software License	(45,000)	-
Remove 1.0 FTE Strategic Advisor 1 Providing Community Engagement	(174,600)	(1.00)
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(79,717)	-
<b>Total Incremental Changes</b>	<b>\$114,653</b>	<b>(1.25)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$3,037,157</b>	<b>13.75</b>



# Office of Emergency Management

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures	\$288,946
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures	\$160,324
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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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Operating

#### **Reduce Travel and Training Budget**

Expenditures	\$(10,000)
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This item decreases appropriation authority by \$10,000 in OEM's travel and training budget, reducing their staff travel and training budget by 80%, from \$12,500 to \$2,500. This will result in reduced OEM participation in professional development organizations, trainings and conferences, including ongoing Big City Emergency Managers meetings and the Emerging Leaders program, as well as other emergency management professional organizations such as the Washington State Emergency Management Association (WSEMA), International Association of Emergency Managers (IAEM), and Washington Partners in Emergency Preparedness. This will limit OEM's access to innovative strategies and new peer reviews best practices.

#### **Reduce Full-Time Administrative Support to Part-Time**

Expenditures	\$(25,300)
Position Allocation	(0.25)

This item decreases appropriation authority by \$25,300 and reduces 0.25 FTE from 1.0 FTE Administrative Specialist II position to 0.75 FTE. This proposal results in a reduction in hours, from full-time to a part-time, 30 hours per week position. As the only administrative staff support in OEM, there will be reduced capacity to support Emergency Operations Center (EOC) readiness and activations, department purchasing and facility maintenance, response to public inquiries about disaster preparedness classes, and Community Engagement team support.

#### **Eliminate WebEOC Software License**

Expenditures	\$(45,000)
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This item decreases appropriation authority by \$45,000 for the current Web-based Emergency Operations Center (WebEOC) incident management platform. To create efficiencies and generate cost savings, OEM will transition to using King County's Office of Emergency Management's WebEOC at no cost, with minimal to limited loss of functionality anticipated. The WebEOC system allows internal and external stakeholders to communicate with the

## Office of Emergency Management

Emergency Operations Center and exchange information and resources during emergencies.

### **Remove 1.0 FTE Strategic Advisor 1 Providing Community Engagement**

Expenditures \$(174,600)

Position Allocation (1.00)

This item decreases appropriation authority by \$174,600 and reduces 1.0 FTE Strategic Advisor 1 position providing community engagement on disaster education to vulnerable communities. This reduces OEM's capacity to provide disaster skills trainings to the public and community-based organizations, such as developing and conducting youth camps with schools and community centers. There will be fewer OEM newsletter publications on emergency preparedness and hazard awareness for the public, a curtailment of engagement work with small businesses, and reduced capacity for tsunami preparedness activity development and conduct. OEM will maintain one Strategic Advisor III position as the community engagement manager and one Strategic Advisor 1 position to coordinate community engagement activities.

### **Proposed Technical**

#### **Final Adjustments for Standard Cost Changes**

Expenditures \$(79,717)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Office of Emergency Management

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OEM - BO-EP-10000 - Office of Emergency Management</b>				
00100 - General Fund	4,086,029	2,922,504	3,037,157	3,191,823
14000 - Coronavirus Local Fiscal Recovery Fund	87,831	-	-	-
<b>Total for BSL: BO-EP-10000</b>	<b>4,173,860</b>	<b>2,922,504</b>	<b>3,037,157</b>	<b>3,191,823</b>
<b>Department Total</b>	<b>4,173,860</b>	<b>2,922,504</b>	<b>3,037,157</b>	<b>3,191,823</b>
<b>Department Full-Time Equivalents Total*</b>	<b>15.00</b>	<b>15.00</b>	<b>13.75</b>	<b>13.75</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 Office of Emergency Management

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	4,086,029	2,922,504	3,037,157	3,191,823
14000 - Coronavirus Local Fiscal Recovery Fund	87,831	-	-	-
<b>Budget Totals for OEM</b>	<b>4,173,860</b>	<b>2,922,504</b>	<b>3,037,157</b>	<b>3,191,823</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
331110	Direct Fed Grants	126,276	-	-	-
333110	Ind Fed Grants	1,194,591	-	-	-
341900	General Government-Other Rev	1,821,621	1,570,993	2,097,243	2,199,409
360370	Insurance Premiums & Recoveries	1,761	-	-	-
360900	Miscellaneous Revs-Other Rev	6,385	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>3,150,634</b>	<b>1,570,993</b>	<b>2,097,243</b>	<b>2,199,409</b>
331110	Direct Fed Grants	87,831	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>87,831</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OEM Resources</b>		<b>3,238,465</b>	<b>1,570,993</b>	<b>2,097,243</b>	<b>2,199,409</b>

## Office of Emergency Management

### Appropriations by Budget Summary Level and Program

#### **OEM - BO-EP-10000 - Office of Emergency Management**

The purpose of the Office of Emergency Management Budget Summary Level is to manage citywide emergency planning, hazard mitigation, disaster response and recovery coordination, community preparedness, and internal and external partnership building.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Office of Emergency Management	4,173,860	2,922,504	3,037,157	3,191,823
<b>Total</b>	<b>4,173,860</b>	<b>2,922,504</b>	<b>3,037,157</b>	<b>3,191,823</b>
Full-time Equivalents Total*	15.00	15.00	13.75	13.75

*\*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 Fire Department

Harold D Scoggins, Fire Chief

(206) 386-1400

<http://www.seattle.gov/fire>

## Department Overview

The Seattle Fire Department (SFD) provides fire protection and prevention, technical rescue, and emergency medical services for the City of Seattle. It deploys engine companies, ladder companies, aid and medic units, rescue companies, and fireboats to mitigate the loss of life and property from fires, medical emergencies, and other disasters. SFD maintains 33 fire stations strategically located within six battalions to provide optimal response times to emergencies. Each battalion serves specific geographic areas in the city: the downtown/Central Area, north and northeast Seattle, northwest Seattle, south and southeast Seattle, and West Seattle.

SFD has a strong record of fire prevention resulting in fewer fires than the national average and of other cities with similar populations. Seattle averages 1.4 fires annually per 1,000 residents, which is significantly lower than the national average of 4.5. Over the past five years, the average number of total structure fires per year in Seattle has been 1,025. Total fire dollar loss averaged \$19.6 million per year.

SFD provides emergency medical responses, which account for approximately 74% of all SFD emergency calls in Seattle. To respond to the emergency medical demand, all Seattle firefighters are trained as emergency medical technicians (EMTs) to provide basic emergency medical care or basic life support. SFD staffs eight medic units, each with two firefighter-trained paramedics to provide more advanced medical care or advanced life support. Additionally, the department has five full-time and two peak-time aid units staffed by firefighters to provide basic life support citywide.

In 2016, SFD implemented the Low Acuity Alarm Program to reduce non-emergency calls to the 911 system and to provide improved service and care to individuals with non-emergent needs. In 2019, the program was renamed Mobile Integrated Health to better reflect its work, which now includes the Health One multidisciplinary response team of firefighters and case managers. Health One launched in 2019 to respond to individuals immediately in their moment of need and help them navigate the situation - whether they need medical care, mental health care, shelter, or other social services. Currently, core activities of Mobile Integrated Health are high utilizer intervention (individuals and locations), low acuity data and trend analysis, establishing referral partnerships, and alternate treatment/transportation services.

The department also has marine, hazardous materials, high-angle, tunnel, and confined-space rescue teams. In addition, SFD officers and firefighters are members of local and national disaster response teams such as the Federal Emergency Management Agency (FEMA)'s Urban Search and Rescue Task Force and wildland firefighting. SFD's fire prevention efforts include fire code enforcement, building inspections, plan reviews of fire and life safety systems, public education and fire safety programs, regulation of hazardous materials storage and processes, and regulation of places of public assembly and public events to ensure life safety.

# Seattle Fire Department

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	284,381,781	282,575,015	327,562,647	340,685,272
Other Funding - Operating	9,219	-	-	-
<b>Total Operations</b>	<b>284,391,000</b>	<b>282,575,015</b>	<b>327,562,647</b>	<b>340,685,272</b>
<b>Total Appropriations</b>	<b>284,391,000</b>	<b>282,575,015</b>	<b>327,562,647</b>	<b>340,685,272</b>
Full-Time Equivalents Total*	1,177.35	1,204.35	1,204.85	1,205.85

\* 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 2025-26 Proposed Budget for the Seattle Fire Department (SFD) increases investments in hiring and training of firefighters and paramedics in the face of historically high vacancy levels. As the City faces General Fund constraints, SFD has aligned their budget to reflect current staffing levels and projects higher than usual vacancies in the upcoming year. In addition, the department will reduce overtime allocations across various divisions to achieve spending constraints.

SFD's vacancies remain higher than normal, and this indicates it will be difficult for SFD to meet minimum daily staffing levels over the biennium. SFD expects some level of unit outages to continue due to these staffing shortages and is working to mitigate the impact. To address high vacancies, this budget includes investments for SFD to train an additional 20 recruits on top of the 60 recruits in their base budget. Also, to address the high level of vacancies among paramedics, additional training slots are funded in 2025 and 2026.

SFD will have ongoing funding to support the dangerous building abatement program adopted during the midyear supplemental in 2024. This will allow the department to contract with vendors to demolish or perform other related services such as installation of fencing around the property that have been identified as derelict and unsafe. The City is going to make one-time investments to replace Basic Life Support (BLS) Automated External Defibrillators (AEDs) and Advanced Life Support (ALS) LifePaks nearing their expiration date. In addition, this budget includes investments to continue the expansion of the Mobile Integrated Health (MIH) Program with the goal of increasing service delivery, expanding operational hours, and adding new lines of capacity for the team.

This budget further aligns SFD's resources with the department's operational needs. To increase institutional knowledge of processing and managing injury and illness claims, the department will explore converting one uniform position pocket into a civilian position pocket. Lastly, SFD has revised various fees and charges to cover the cost of service and to support the SFD Fire Prevention Division.

# Seattle Fire Department

## Incremental Budget Changes

### Seattle Fire Department

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>282,575,015</b>	<b>1204.35</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	32,326,052	-
Citywide Adjustments for Standard Cost Changes	9,438,663	-
<b>Proposed Operating</b>		
Align overtime budget with vacancy rate	(1,000,000)	-
Department-wide Overtime Savings	(400,000)	-
Civilianize Disability Officer	(47,290)	-
Human Resources Overtime Reduction	(10,000)	-
Major Equipment Funding	3,000,000	-
Add funding for 20 additional Fire Fighter recruits	2,059,325	-
Add funding for additional paramedic students	722,400	-
Mobile Integrated Health Program Expansion	458,482	0.50
Basic Life Support Transport Billing	5,000	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(2,665,000)	-
Dangerous Building Abatement	500,000	-
SFD Revenue Submittal	-	-
Overtime Budget-related AWI	600,000	-
<b>Total Incremental Changes</b>	<b>\$44,987,632</b>	<b>0.50</b>
<b>Total 2025 Proposed Budget</b>	<b>\$327,562,647</b>	<b>1204.85</b>

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$32,326,052

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

# Seattle Fire Department

## Citywide Adjustments for Standard Cost Changes

Expenditures \$9,438,663

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## Proposed Operating

### Align overtime budget with vacancy rate

Expenditures \$(1,000,000)

This item reduces appropriation by \$1 million in 2025 and 2026 for overtime. SFD has been experiencing a high number of vacancies due to various factors and this item aligns the overtime budget with current and forecasting staffing levels by recognizing \$1 million in potential budget savings in 2025 and 2026. SFD's staffing shortages will remain high until positions are filled and thus SFD may experience some level of unit outages that will result in overtime savings.

### Department-wide Overtime Savings

Expenditures \$(400,000)

This item reduces appropriation by \$400,000 in 2025 and 2026 for SFD. Savings will be produced by reducing overtime activities across various divisions but will not impact the delivery of emergency services provided to the community.

### Civilianize Disability Officer

Expenditures \$(47,290)

Position Allocation -

This item decreases appropriation by \$47,290 in SFD's Human Resources Division by replacing a uniform position pocket with a civilian position pocket to accomplish the job duties of the Disability Officer. Currently, the position rotates every two years between uniformed staff. Institutional knowledge of processing and managing injury and illness claims would increase due to longer retention of personnel beyond the typical two years of the uniform position. The current annual compensation, including overtime, is \$198,000 annually. A professional staff equivalent, which would be a Senior Personnel Specialist. Mid-point annual compensation is \$150,000. Further exploration and conversation with labor partners need to happen.

### Human Resources Overtime Reduction

Expenditures \$(10,000)

This item decreases appropriation by \$10,000 in SFD's Human Resources Division. Overtime costs will be reduced due to centralization of recruitment and outreach efforts, which historically were spread amongst multiple personnel and without singular oversight by a workforce development adviser. SFD hired a workforce development adviser, and the person is actively managing and auditing overtime costs for recruitment and outreach. Strategic and intentional planning and execution will result in less diffuse and spread-out overtime costs.



# Seattle Fire Department

## Major Equipment Funding

Expenditures	\$3,000,000
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This item provides one-time funding for Basic Life Support (BLS) Automated External Defibrillators (AEDs) and Advanced Life Support (ALS) LifePaks. These items are nearing their expiration date and will need to be replaced next year. In 2025, SFD will need approximately \$2.3 million to replace the ALS LifePaks and \$700,000 to replace the BLS AEDs.

## Add funding for 20 additional Fire Fighter recruits

Expenditures	\$2,059,325
--------------	-------------

This item adds \$2,059,325 for hiring and training 20 additional recruits in 2025 and in 2026. SFD continues to experience a high vacancy rate and projects it to remain high in 2025 until the positions are filled. The additional fire fighter recruits will allow SFD to keep up with attrition and reduce the overall vacancy count. This is in addition to the funding for 60 recruits already in the SFD base budget.

## Add funding for additional paramedic students

Expenditures	\$722,400
--------------	-----------

This item adds \$722,400 in 2025 and \$1,204,000 in 2026 for 5 additional paramedic student training. SFD continues to experience a high vacancy rate within paramedic ranks and projects it to remain at elevated levels in 2025 and 2026. This funding will allow SFD to keep up with attrition and reduce vacancies. This is in addition to the funding for 5 recruits in the SFD base budget for paramedic training.

## Mobile Integrated Health Program Expansion

Expenditures	\$458,482
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Position Allocation	.50
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This item adds \$458,482 in 2025 and \$1,206,953 in 2026 to continue the expansion of the Mobile Integrated Health (MIH) Program with the goal of increasing service delivery, expanding operational hours, and adding new lines of capacity for the team. This new investment would add an additional team to the Post Overdose Team (H99) to conduct patient follow-up and recovery system navigation. A follow-up component to the Post-Overdose Response Team is critical because most of the essential next steps on clients' road to recovery and stability do not happen without direct team involvement. Since the initial dose of buprenorphine lasts 24-48 hours, without follow-up there is a high likelihood of relapse. To provide additional support to the overall MIH program, a 0.5 FTE Administrative Specialist will be added in 2025 and 1 FTE Administrative Lieutenant position will be added in 2026. The proposed changes transition the MIH program from a relatively flat structure to one with more diversification, both in terms of personnel and in specialized program areas.

## Basic Life Support Transport Billing

Expenditures	\$5,000
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Revenues	\$313,905
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This item increases appropriation by \$5,000 in SFD to contract with a vendor to start billing insurance companies, Medicaid, and Medicare for Basic Life Support (BLS) transports performed by SFD. SFD contracts BLS transportation, i.e., non-life-threatening ambulance services, to American Medical Response (AMR), a private contractor. When AMR cannot provide ambulances, SFD aid cars are used in a backup capacity to transport patients to the emergency room. It is estimated to bring in over \$300,000 in new revenues to support emergency medical services. Individual patients will not be billed, only insurance companies, Medicaid, and Medicare will be billed.

# Seattle Fire Department

## Proposed Technical

### **Final Adjustments for Standard Cost Changes**

Expenditures	\$(2,665,000)
--------------	---------------

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### **Dangerous Building Abatement**

Expenditures	\$500,000
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Revenues	\$500,000
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This item increases appropriation by \$5,000 in SFD to contract with a vendor to start billing insurance companies, Medicaid, and Medicare for Basic Life Support (BLS) transports performed by SFD. SFD contracts BLS transportation, i.e., non-life-threatening ambulance services, to American Medical Response (AMR), a private contractor. When AMR cannot provide ambulances, SFD aid cars are used in a backup capacity to transport patients to the emergency room. It is estimated to bring in over \$300,000 in new revenues to support emergency medical services. Individual patients will not be billed, only insurance companies, Medicaid, and Medicare will be billed.

### **SFD Revenue Submittal**

Revenues	\$(118,753)
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This item provides the revenue adjustments to align with updated inflation and demand forecasts. It includes the new revenues associated with the dangerous building abatement services, basic life support transport billings, and projection for a renewal of the King County Medic One/EMS Levy.

### **Overtime Budget-related AWI**

Expenditures	\$600,000
--------------	-----------

This item increases appropriation by \$600,000 for 2025 and 2026 in SFD. In 2023, SFD added ongoing staffing costs associated with the permanent operation of resources that were implemented temporarily during the closure of the West Seattle Bridge. During the AWI calculations this ongoing funding was not incorporated in original calculations, this additional funding addresses that oversight.

# Seattle Fire Department

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>SFD - BO-FD-F1000 - Leadership and Administration</b>				
00100 - General Fund	48,718,136	50,035,409	51,817,596	54,208,025
15140 - SFD - General Donations	89	-	-	-
15160 - SFD - CPR Training Medic II	10,452	-	-	-
<b>Total for BSL: BO-FD-F1000</b>	<b>48,728,678</b>	<b>50,035,409</b>	<b>51,817,596</b>	<b>54,208,025</b>
<b>SFD - BO-FD-F3000 - Operations</b>				
00100 - General Fund	223,947,523	220,199,733	261,025,029	271,121,400
<b>Total for BSL: BO-FD-F3000</b>	<b>223,947,523</b>	<b>220,199,733</b>	<b>261,025,029</b>	<b>271,121,400</b>
<b>SFD - BO-FD-F5000 - Fire Prevention</b>				
00100 - General Fund	11,716,122	12,339,874	14,720,022	15,355,847
15140 - SFD - General Donations	(1,322)	-	-	-
<b>Total for BSL: BO-FD-F5000</b>	<b>11,714,800</b>	<b>12,339,874</b>	<b>14,720,022</b>	<b>15,355,847</b>
<b>Department Total</b>	<b>284,391,000</b>	<b>282,575,015</b>	<b>327,562,647</b>	<b>340,685,272</b>
<b>Department Full-Time Equivalents Total*</b>	<b>1,177.35</b>	<b>1,204.35</b>	<b>1,204.85</b>	<b>1,205.85</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 Fire Department

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	284,381,781	282,575,015	327,562,647	340,685,272
15140 - SFD - General Donations	(1,233)	-	-	-
15160 - SFD - CPR Training Medic II	10,452	-	-	-
<b>Budget Totals for SFD</b>	<b>284,391,000</b>	<b>282,575,015</b>	<b>327,562,647</b>	<b>340,685,272</b>

# Seattle Fire Department

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
311010	Real & Personal Property Taxes	63,540,026	68,653,921	64,712,264	83,285,517
322030	Nonbus Lic&Perm-Use	995,732	953,474	1,194,800	1,194,800
322250	Nonbus Lic&Perm-Hazmat Storage	2,301,884	2,425,000	2,755,000	2,755,000
330020	Intergov-Revenues	211,191	-	-	-
330040	Intergov-Health Svcs	205,760	-	-	-
330050	Intergov-King Co E-911	717,517	717,517	1,003,985	1,003,985
331110	Direct Fed Grants	14,058,703	-	-	-
333000	Indirect Federal Grants	-	792,679	792,679	792,679
333110	Ind Fed Grants	1,105,538	-	-	-
334010	State Grants	240,826	-	-	-
337080	Other Private Contrib & Dons	167,351	-	-	-
341190	Personnel Service Fees	3,210,752	2,482,162	2,554,337	2,554,337
341900	General Government-Other Rev	2,132,787	1,000,492	1,170,649	1,170,649
342020	Fire Protection Fees	96,862	-	500,000	500,000
342030	Fire Marshall Inspection Fees	179,041	70,000	166,800	166,800
342110	Other Protective Inspect Fees	2,325,458	2,323,283	2,965,406	2,979,559
342120	Emergency Service Fees	581,080	-	313,905	313,905
342900	Public Safety-Other Rev	-	360,000	442,000	442,000
345030	Plan Checking Fees	1,428,079	1,485,403	1,899,972	1,899,972
360220	Interest Earned On Delinquent A	21,391	-	-	-
360380	Sale Of Junk Or Salvage	1,616	-	-	-
360900	Miscellaneous Revs-Other Rev	372	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>93,521,965</b>	<b>81,263,931</b>	<b>80,471,797</b>	<b>99,059,203</b>
337080	Other Private Contrib & Dons	12,962	-	-	-
360900	Miscellaneous Revs-Other Rev	1	-	-	-
<b>Total Revenues for: 15160 - SFD - CPR Training Medic II</b>		<b>12,963</b>	<b>-</b>	<b>-</b>	<b>-</b>
337080	Other Private Contrib & Dons	25,000	-	-	-
<b>Total Revenues for: 15200 - SFD - Fire &amp; Hazard Mitigation</b>		<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total SFD Resources</b>		<b>93,559,928</b>	<b>81,263,931</b>	<b>80,471,797</b>	<b>99,059,203</b>

# Seattle Fire Department

## Appropriations by Budget Summary Level and Program

### **SFD - BO-FD-F1000 - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide strategy and policy, public outreach and education, information and personnel management, recruitment and training of uniformed staff; allocate and manage available resources; and provide logistical support needed to achieve the Department's mission.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	33,185,611	35,101,639	33,875,969	35,589,254
Departmental Indirect Costs	15,542,884	14,933,769	17,941,627	18,618,771
Pooled Benefits	183	-	-	-
<b>Total</b>	<b>48,728,678</b>	<b>50,035,409</b>	<b>51,817,596</b>	<b>54,208,025</b>
Full-time Equivalents Total*	64.50	64.50	64.50	64.50

*\*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 Leadership and Administration Budget Summary Level:*

#### **Citywide Indirect Costs**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	33,185,611	35,101,639	33,875,969	35,589,254

#### **Departmental Indirect Costs**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Departmental Indirect Costs	15,542,884	14,933,769	17,941,627	18,618,771
Full Time Equivalents Total	64.50	64.50	64.50	64.50

#### **Pooled Benefits**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Pooled Benefits	183	-	-	-

# Seattle Fire Department

## **SFD - BO-FD-F3000 - Operations**

The purpose of the Operations Budget Summary Level is to provide emergency and disaster response capabilities for fire suppression, emergency medical needs, hazardous materials, weapons of mass destruction, and search and rescue. In addition, reduce injuries by identifying and changing practices that place firefighters at greater risk and provide communication services.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Battalion 2	34,099,648	32,990,468	39,360,936	41,313,164
Battalion 3 Medic One	15,116,033	17,703,474	20,225,782	21,097,440
Battalion 4	31,031,715	34,985,028	41,247,355	43,249,605
Battalion 5	31,695,815	32,680,997	38,290,975	40,142,174
Battalion 6	27,955,980	29,729,862	34,775,390	36,455,371
Battalion 7	22,447,188	26,104,878	31,066,504	32,574,912
Communications	5,993,887	6,840,877	7,848,916	8,195,083
Office of the Operations Chief	11,018,506	9,886,424	14,213,196	11,753,263
Operations Activities	42,597,369	27,164,514	31,554,801	33,796,036
Safety and Risk Management	1,991,381	2,113,212	2,441,174	2,544,352
<b>Total</b>	<b>223,947,523</b>	<b>220,199,733</b>	<b>261,025,029</b>	<b>271,121,400</b>
Full-time Equivalents Total*	1,048.05	1,073.05	1,073.55	1,074.55

*\*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 Operations Budget Summary Level:*

### **Battalion 2**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Battalion 2	34,099,648	32,990,468	39,360,936	41,313,164
Full Time Equivalents Total	205.45	205.45	205.45	205.45

### **Battalion 3 Medic One**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Battalion 3 Medic One	15,116,033	17,703,474	20,225,782	21,097,440
Full Time Equivalents Total	82.00	91.00	91.00	91.00

### **Battalion 4**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Battalion 4	31,031,715	34,985,028	41,247,355	43,249,605
Full Time Equivalents Total	199.45	199.45	199.45	199.45

# Seattle Fire Department

## Battalion 5

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Battalion 5	31,695,815	32,680,997	38,290,975	40,142,174
Full Time Equivalents Total	185.45	185.45	185.45	185.45

## Battalion 6

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Battalion 6	27,955,980	29,729,862	34,775,390	36,455,371
Full Time Equivalents Total	169.45	169.45	169.45	169.45

## Battalion 7

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Battalion 7	22,447,188	26,104,878	31,066,504	32,574,912
Full Time Equivalents Total	148.45	164.45	164.45	164.45

## Communications

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Communications	5,993,887	6,840,877	7,848,916	8,195,083
Full Time Equivalents Total	36.80	36.80	36.80	36.80

## Office of the Operations Chief

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Office of the Operations Chief	11,018,506	9,886,424	14,213,196	11,753,263
Full Time Equivalents Total	12.00	11.00	11.00	11.00

## Operations Activities

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Operations Activities	42,597,369	27,164,514	31,554,801	33,796,036
Full Time Equivalents Total	2.00	2.00	2.50	3.50

## Safety and Risk Management

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Safety and Risk Management	1,991,381	2,113,212	2,441,174	2,544,352
Full Time Equivalents Total	7.00	8.00	8.00	8.00

# Seattle Fire Department

## **SFD - BO-FD-F5000 - Fire Prevention**

The purpose of the Fire Prevention Budget Summary Level is to provide Fire Code enforcement to help prevent injury and loss from fire and other hazards.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Code Compliance	772,417	821,043	1,459,687	1,505,089
Fire Investigations	1,587,842	1,699,254	1,990,485	2,083,341
Office of the Fire Marshall	1,886,036	1,788,830	1,991,203	2,067,433
Regulating Construction	3,590,131	4,418,291	5,103,943	5,335,032
Special Events	1,325,580	1,034,984	1,213,932	1,267,403
Special Hazards	2,552,796	2,577,472	2,960,771	3,097,550
<b>Total</b>	<b>11,714,800</b>	<b>12,339,874</b>	<b>14,720,022</b>	<b>15,355,847</b>
Full-time Equivalents Total*	64.80	66.80	66.80	66.80

*\*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 Fire Prevention Budget Summary Level:*

### **Code Compliance**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Code Compliance	772,417	821,043	1,459,687	1,505,089
Full Time Equivalents Total	5.00	5.00	5.00	5.00

### **Fire Investigations**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Fire Investigations	1,587,842	1,699,254	1,990,485	2,083,341
Full Time Equivalents Total	9.00	9.00	9.00	9.00

### **Office of the Fire Marshall**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Office of the Fire Marshall	1,886,036	1,788,830	1,991,203	2,067,433
Full Time Equivalents Total	8.00	8.00	8.00	8.00

### **Regulating Construction**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Regulating Construction	3,590,131	4,418,291	5,103,943	5,335,032
Full Time Equivalents Total	23.00	25.00	25.00	25.00



## Seattle Fire Department

### Special Events

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Special Events	1,325,580	1,034,984	1,213,932	1,267,403
Full Time Equivalents Total	4.00	4.00	4.00	4.00

### Special Hazards

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Special Hazards	2,552,796	2,577,472	2,960,771	3,097,550
Full Time Equivalents Total	15.80	15.80	15.80	15.80

# Firefighter's Pension

Alaina Gill, Executive Secretary

(206) 625-4355

<http://www.seattle.gov/firepension/>

## Department Overview

The Firefighters' Pension Fund (FPEN) provides pension and medical benefit services to eligible firefighters, active and retired, and their beneficiaries. FPEN is a closed plan that only covers firefighters who were hired before October 1, 1977. Retiree benefits for firefighters hired more recently are primarily covered through a separate state-managed plan.

Management of firefighter benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into FPEN to provide for firefighter retiree benefits. In March 1970, the state created the Law Enforcement Officers and Fire Fighters Retirement System Plan 1 (LEOFF 1). Seattle firefighters hired between March 1970 and October 1977 enrolled in LEOFF 1, but also received additional benefit coverage through FPEN. As a result, this group of firefighters receives retiree benefits primarily from the state's LEOFF 1 plan, but also any earned increment from the City's FPEN that exceeds LEOFF 1 coverage. Both FPEN and LEOFF 1 closed to new enrollees in October 1977. Firefighters hired after that date enroll in the state's LEOFF 2 plan and do not receive benefits from FPEN.

The Seattle Firefighters' Pension Board is a five-member quasi-judicial body chaired by the Mayor or his/her designee, which formulates policy, rules on disability applications, and provides oversight of the Firefighters' Pension Fund. Four staff employees of the board handle all of its operational functions. Staff positions associated with Firefighters' Pension Fund are not reflected in the City's position list.

The projections of annual pension and medical benefits, which comprise about 97% of the total annual FPEN budget, are based on the forecasts of an independent actuary. The Firefighters' Pension Fund has two statutory funding sources:

- The first is a component of the City's property tax levy. These revenues are placed in the City's General Fund, which funds the Fire Pension Fund's annual budget.
- The second is the state fire insurance premium tax.

These statutory funding sources are in addition to other smaller funding sources that support the Firefighters' Pension Fund obligations. The Firefighters' Pension Fund includes two funds: the Fire Pension Fund, which pays current pension, medical, and death benefits; and the Actuarial Account, which was established by [Ordinance 117216](#) in 1994 to accumulate a balance sufficient to pay all future pension liabilities of the fund by 2028.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
Other Funding - Operating	23,212,453	23,037,831	26,470,724	27,481,658
<b>Total Operations</b>	<b>23,212,453</b>	<b>23,037,831</b>	<b>26,470,724</b>	<b>27,481,658</b>
<b>Total Appropriations</b>	<b>23,212,453</b>	<b>23,037,831</b>	<b>26,470,724</b>	<b>27,481,658</b>
Full-Time Equivalents Total*	4.00	4.00	4.00	4.00

\* 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.

# Firefighter's Pension

## Budget Overview

The Firefighters' Pension Fund (FPEN) receives almost all of its revenue from the City's General Fund. FPEN's expenditures pay the legally mandated pension and medical benefits, including long-term care, to eligible retired firefighters and qualified beneficiaries. Most of FPEN's retirees are represented by either Local 27 (firefighters' union) or Local 2898 (fire chiefs' union) and their total pension benefits are increased annually with a cost-of-living adjustment equal to the negotiated annual wage increases (AWI) for the active union members at the Seattle Fire Department and then offset by benefits paid by the state's Law Enforcement Officers and Fire Fighters (LEOFF 1) pension plan which has its own annual growth rate.

In November 2016, Council passed Ordinance 125190 which requires an actuarially determined level payment amount from the City to the FPEN Fund each year to cover pension benefit costs. Any remaining difference between the payment amount and actual pension benefit costs is transferred to the Actuarial Account for FPEN's future pension obligations. The account is invested in a portfolio managed by the Department of Finance and Administrative Services (FAS). The 2025-2026 Proposed Budget assumes an annual rate of return of 5.5% on the investment portfolio and that the returns are continuously reinvested.

The 2025 Proposed Budget increases \$3.4 million (14.9%) from the 2024 Adopted Budget. Budget appropriations for 2026 increase \$1.01 million (3.8%). As described below, this biennium's appropriations have undergone some "right-sizing" across pension and medical and long-term care expenditure accounts to better capture expected annual costs in each account. As usual, the budget includes amounts to make the required transfer to the Actuarial Account to achieve the City's goal to fully fund all future pension liability for the fund by the end of 2028.

## Incremental Budget Changes

### Firefighter's Pension

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>23,037,831</b>	<b>4.00</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(17,176)	-
<b>Proposed Operating</b>		
Final Adjustments for Standard Cost Changes	(16,052)	-
FPEN Revenue and Expenditure Adjustments	3,466,121	-
Actuarial Account Transfer	-	-
<b>Total Incremental Changes</b>	<b>\$3,432,893</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$26,470,724</b>	<b>4.00</b>

# Firefighter's Pension

## Description of Incremental Budget Changes

### Baseline

#### Citywide Adjustments for Standard Cost Changes

Expenditures	\$(17,176)
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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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Operating

#### Final Adjustments for Standard Cost Changes

Expenditures	\$(16,052)
--------------	------------

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

#### FPEN Revenue and Expenditure Adjustments

Expenditures	\$3,466,121
Revenues	\$3,432,893

This item adjusts expenditure and revenue amounts in the Firefighters' Pension Fund to meet the projected costs for pension, medical and long-term care costs in 2025 and 2026. In 2025, it increases total costs approximately \$3.4 million from the 2024 Adopted Budget. \$3.1 million of this change is attributable to steady medical and long-term care cost increases. Higher medical and long-term care costs are expected as eligible firefighters and fire chiefs covered by this closed pension plan increase in age. Pension payment amounts have increased due to the wage agreements for Local 27 firefighters and 2898 fire chiefs. Despite this increase, appropriations for pension payments have declined in the 2025-2026 Proposed Budget, reflecting an adjustment of the appropriations back to annually expected payment amounts rather than amounts containing an excess used to build up fund balance sufficient in 2024 to meet the one-time retroactive pension payment costs that came with the union wage agreements. Additionally, and offsetting the \$1.1 million pension appropriation decrease just described, the required annual transfer to the FPEN Actuarial Account has increased approximately \$1.4 million.

#### Actuarial Account Transfer

Revenues	-
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This item provides the corresponding entries for the annual contribution from the Firefighters' Pension Fund (61040) to the Firefighters' Actuarial Fund (61050). This transfer amount of \$2.54 million in 2025 and \$2.62 million in 2026 is made with the goal of fully funding all remaining pension liability of the fund by the end of 2028.

## Firefighter's Pension

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>FPEN - BO-FP-R2F01 - Firefighters Pension</b>				
61040 - Fireman's Pension Fund	23,212,453	23,037,831	26,470,724	27,481,658
<b>Total for BSL: BO-FP-R2F01</b>	<b>23,212,453</b>	<b>23,037,831</b>	<b>26,470,724</b>	<b>27,481,658</b>
<b>Department Total</b>	<b>23,212,453</b>	<b>23,037,831</b>	<b>26,470,724</b>	<b>27,481,658</b>
<b>Department Full-Time Equivalents Total*</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</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 Firefighter's Pension

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
61040 - Fireman's Pension Fund	23,212,453	23,037,831	26,470,724	27,481,658
<b>Budget Totals for FPEN</b>	<b>23,212,453</b>	<b>23,037,831</b>	<b>26,470,724</b>	<b>27,481,658</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
335130	Fire Insur Premium Tax	1,381,825	1,401,625	1,471,907	1,550,998
360430	Employr Pnsn Contributions	20,128,428	20,131,305	25,168,305	25,499,305
360900	Miscellaneous Revs-Other Rev	-	430,000	420,000	410,000
<b>Total Revenues for: 61040 - Fireman's Pension Fund</b>		<b>21,510,253</b>	<b>21,962,930</b>	<b>27,060,212</b>	<b>27,460,303</b>
400000	Use of/Contribution to Fund Balance	-	1,074,901	(589,488)	21,355
<b>Total Resources for: 61040 - Fireman's Pension Fund</b>		<b>21,510,253</b>	<b>23,037,831</b>	<b>26,470,724</b>	<b>27,481,658</b>
397010	Operating Transfers In	2,156,938	1,116,000	2,537,000	2,618,000
<b>Total Revenues for: 61050 - Fireman's Pension Actuarial</b>		<b>2,156,938</b>	<b>1,116,000</b>	<b>2,537,000</b>	<b>2,618,000</b>
400000	Use of/Contribution to Fund Balance	-	(1,116,000)	(2,537,000)	(2,618,000)
<b>Total Resources for: 61050 - Fireman's Pension Actuarial</b>		<b>2,156,938</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total FPEN Resources</b>		<b>23,667,191</b>	<b>23,037,831</b>	<b>26,470,724</b>	<b>27,481,658</b>

## Firefighter's Pension

### Appropriations by Budget Summary Level and Program

#### **FPEN - BO-FP-R2F01 - Firefighters Pension**

The purpose of the Firefighters' Pension Budget Summary Level is to provide benefit services to eligible active and retired firefighters and their lawful beneficiaries.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Death Benefits	215,087	19,000	19,000	19,000
Leadership and Administration	976,288	982,591	994,724	1,024,658
Long-Term Care	3,275,476	-	-	-
Medical Benefits	11,262,509	12,500,000	15,600,000	16,500,000
Pensions	7,483,092	9,536,240	9,857,000	9,938,000
<b>Total</b>	<b>23,212,453</b>	<b>23,037,831</b>	<b>26,470,724</b>	<b>27,481,658</b>
Full-time Equivalents Total*	4.00	4.00	4.00	4.00

*\*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 Firefighters Pension Budget Summary Level:*

#### **Death Benefits**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Death Benefits	215,087	19,000	19,000	19,000

#### **Leadership and Administration**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Leadership and Administration	976,288	982,591	994,724	1,024,658
Full Time Equivalents Total	4.00	4.00	4.00	4.00

#### **Long-Term Care**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Long-Term Care	3,275,476	-	-	-

#### **Medical Benefits**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Medical Benefits	11,262,509	12,500,000	15,600,000	16,500,000

## Firefighter's Pension

### Pensions

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pensions	7,483,092	9,536,240	9,857,000	9,938,000

# Office of Inspector General for Public Safety

Lisa Judge, Inspector General

(206) 684-3663

<http://www.seattle.gov/oig>

## Department Overview

The Office of Inspector General for Public Safety (OIG) was established in 2017 as part of the City of Seattle's police accountability system through [Ordinance 125315](#). OIG's purpose is to oversee the management, practices, training, supervision, and policies of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) in order to promote fairness and integrity in the delivery of law enforcement services and in the investigation of police misconduct. OIG's responsibilities include:

- Ensuring SPD is meeting its mission to address crime and improving quality of life through the delivery of constitutional, professional, and effective police services that retain the trust, respect, and support of the community;
- Consent Decree monitoring duties and increased oversight responsibilities related to use of force, crowd management, supervision, response to persons in crisis, bias and disparity, and related areas of concern to assure ongoing fidelity to the principles underlying the Consent Decree, *United States of America v. City of Seattle* (USDC No. 2:12-cv-01282-JLR);
- Increased review obligations related to SPD acquisition and use of surveillance technology (pursuant to Seattle Municipal Code Chapter 14.18.060);
- Conducting performance audits and reviews to ensure the integrity of SPD and OPA processes and operations; Reviewing OPA's intake and investigation of SPD misconduct allegations;
- Evaluating SPD response to incidents involving death, serious injury, serious use of force, mass demonstrations, or other issues of significant public concern to assess the integrity of SPD investigative processes;
- Responding to emerging policy projects from council members, community and other key stakeholders;
- Maintaining and promoting use of a hotline and other technologies to receive anonymous reports from the public and City employees; and
- Making recommendations to policymakers aimed at increasing fairness, equity, and integrity in the delivery of SPD services and related criminal justice system processes.

To fulfill these responsibilities, OIG has five operational functions: audit, policy, investigations, standards and compliance, and strategic leadership to include operations and administration, guided by an overarching goal to work toward a sustainable, accountable law enforcement system.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	3,836,036	4,700,173	5,209,694	5,454,489
<b>Total Operations</b>	<b>3,836,036</b>	<b>4,700,173</b>	<b>5,209,694</b>	<b>5,454,489</b>
<b>Total Appropriations</b>	<b>3,836,036</b>	<b>4,700,173</b>	<b>5,209,694</b>	<b>5,454,489</b>
 Full-Time Equivalents Total*	 19.00	 22.50	 22.50	 22.50

\* 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



# Office of Inspector General for Public Safety

## Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for the Office of Inspector General. The department will continue to invest in programs to oversee the management, practices, training, supervision, and policies of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) and promote fairness and integrity in the delivery of law enforcement services and in the investigation of police misconduct.

The General Fund revenue forecast for the City's 2025 – 2026 Proposed Budget are insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. The Office of Inspector General (OIG) budget provides a 2% reduction through non-personnel line items such as consultant services, supplies, travel, and equipment/software that will not impact their daily operations. The budget is also adjusted for minor Citywide technical changes which are described below.

## Incremental Budget Changes

### Office of Inspector General for Public Safety

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>4,700,174</b>	<b>22.50</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	195,944	-
Bargained Annual Wage and Market Wage Increases to Base Budget	432,837	-
<b>Proposed Operating</b>		
Reduce Non-labor Accounts to Meet Budget Reductions	(95,325)	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(23,936)	-
<b>Total Incremental Changes</b>	<b>\$509,520</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$5,209,694</b>	<b>22.50</b>

## Description of Incremental Budget Changes

### Baseline

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$195,944

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

# Office of Inspector General for Public Safety

## Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$432,837

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

## Proposed Operating

### Reduce Non-labor Accounts to Meet Budget Reductions

Expenditures \$(95,325)

This item reduces the OIG non-labor budget for consultant services, supplies, travel, and equipment/software. This reduction is 2% of the OIG baseline budget and should not impact department operations.

## Proposed Technical

### Final Adjustments for Standard Cost Changes

Expenditures \$(23,936)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OIG - BO-IG-1000 - Office of Inspector General for Public Safety</b>				
00100 - General Fund	3,836,036	4,700,173	5,209,694	5,454,489
<b>Total for BSL: BO-IG-1000</b>	<b>3,836,036</b>	<b>4,700,173</b>	<b>5,209,694</b>	<b>5,454,489</b>
<b>Department Total</b>	<b>3,836,036</b>	<b>4,700,173</b>	<b>5,209,694</b>	<b>5,454,489</b>
<b>Department Full-Time Equivalents Total*</b>	<b>19.00</b>	<b>22.50</b>	<b>22.50</b>	<b>22.50</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 Office of Inspector General for Public Safety

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	3,836,036	4,700,173	5,209,694	5,454,489
<b>Budget Totals for OIG</b>	<b>3,836,036</b>	<b>4,700,173</b>	<b>5,209,694</b>	<b>5,454,489</b>

## Office of Inspector General for Public Safety

### Appropriations by Budget Summary Level and Program

#### **OIG - BO-IG-1000 - Office of Inspector General for Public Safety**

The purpose of the Office of Inspector General for Public Safety Budget Summary Level is to provide civilian oversight of management and operations of the Seattle Police Department (SPD) and Office of Police Accountability (OPA) as well as civilian review of criminal justice system operations and practices that involve SPD or OPA.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Inspector General for Public Safety	3,836,036	4,700,173	5,209,694	5,454,489
<b>Total</b>	<b>3,836,036</b>	<b>4,700,173</b>	<b>5,209,694</b>	<b>5,454,489</b>
Full-time Equivalents Total*	19.00	22.50	22.50	22.50

*\*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*

## Law Department

Ann Davison, City Attorney

Civil Division, (206) 684-8200; Criminal Division, (206) 684-7757

<http://www.seattle.gov/cityattorney>

### Department Overview

The department provides legal advice to City officials, represent the City in litigation, and protect the public health, safety, and welfare of the community by prosecuting violations of City criminal and civil ordinances and state law. The three department divisions are described below.

The **Administration Division** provides executive leadership, communications, and operational support for the entire department. It is comprised of the executive leadership team, human resources, finance, media relations, and information technology staff.

The **Civil Division** provides legal counsel and representation to the City's elected and appointed policymakers in litigation at all levels of county, state, federal courts, and administrative agencies. The Civil Division is organized into eight specialized areas of practice: Employment, Environmental Protection, Land Use, Constitutional and Complex Litigation, Government Affairs, Torts, Civil Enforcement, and Contracts & Utilities.

The **Criminal Division** prosecutes misdemeanor crimes in Seattle Municipal Court, provides legal advice to City clients on criminal justice matters, monitors state criminal justice legislation of interest to the City, and participates in criminal justice reform efforts, policy development and management of the criminal justice system. The Criminal Division is comprised of a Prosecution Support Unit, Case Preparation Unit, Domestic Violence Unit (prosecutors and victim advocates), Appeals, Review and Filing Unit, Specialty Courts Unit (Infractions, Mental Health, Veterans' Court, Let Everyone Advance with Dignity (LEAD), and Pre-filing Diversion), and Trial Team Unit.

The **Precinct Liaisons** supports a program where attorneys work in each of the City's police precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, the precinct liaison attorneys coordinate with the Civil and Criminal divisions with the goal of providing a consistent, thorough, and effective approach.

### Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	41,114,503	40,780,772	45,559,667	47,911,990
<b>Total Operations</b>	<b>41,114,503</b>	<b>40,780,772</b>	<b>45,559,667</b>	<b>47,911,990</b>
<b>Total Appropriations</b>	<b>41,114,503</b>	<b>40,780,772</b>	<b>45,559,667</b>	<b>47,911,990</b>

Full-Time Equivalents Total*	209.80	209.80	209.80	209.80
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\* 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

## Law Department

The City's 2025 – 2026 Proposed Budget maintains core services for the Law Department. The department will continue to invest in programs such as prosecution of misdemeanors, advise on legal matters, and provide legal counsel to the City's elected and appointed policymakers in litigation at all levels.

The General Fund revenue forecast for the City's 2025 – 2026 Proposed Budget are insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. The Law Department provides a 1.4% reduction in the Civil and Criminal Divisions by removing funding for 3.0 FTE attorney positions. Two baseline technical changes increase the department's ongoing budget. One item includes inflation for the Memorandum of Agreement with King County for the Regional Domestic Violence Firearms Enforcement Unit. The other item a paralegal to support the collection of delinquent accounts and is funded by Seattle City Light.

The budget is also adjusted for minor Citywide and departmental technical changes.

### Incremental Budget Changes

#### Law Department

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>40,780,772</b>	<b>209.80</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	1,560,469	-
Bargained Annual Wage and Market Wage Increases to Base Budget	3,543,406	-
Law Baseline Adjustments	-	-
Inflation for the Firearms Surrender Memorandum of Agreement with King County	47,025	-
Seattle City Light Memorandum of Agreement - Paralegal	141,274	-
<b>Proposed Operating</b>		
Remove Funding for Two Civil Division Assistant City Attorneys	(433,754)	-
Remove Funding for One Specialty Court Unit Prosecutor	(181,842)	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(187,474)	-
Criminal Case Management System Licensing Costs	185,000	-
Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77	104,791	-
<b>Total Incremental Changes</b>	<b>\$4,778,894</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$45,559,667</b>	<b>209.80</b>

## Law Department

### Description of Incremental Budget Changes

#### Baseline

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$1,560,469

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$3,543,406

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

##### **Law Baseline Adjustments**

Expenditures -

This technical change corrects issues of funding between projects and Divisions. It corrects errors associated with funds coded to Memorandum of Agreements which are no longer in place. It also provides detail to centralized changes associated with the City Council change to adjust pension contributions by departments. These changes have no net financial impact.

##### **Inflation for the Firearms Surrender Memorandum of Agreement with King County**

Expenditures \$47,025

In 2017, the City entered into a six-year MOA with King County to standup and staff a regional unit to enhance public safety and public health with effective processing, service and enforcement of Protection Orders and Orders to Surrender Weapons. This adjustment reflects the inflationary adjustments to the MOA which haven't increased since 2023.

##### **Seattle City Light Memorandum of Agreement - Paralegal**

Expenditures \$141,274

Revenues \$141,274

This item increases appropriation authority by \$141,273 in the Civil Budget Control Level. This appropriation increase is revenue backed by funding provided by Seattle City Light (via MOA) and will support a Paralegal-Law to assist with collections monies associated with past-due accounts. This is a continuation of contract position from the Department of Human Resources included in the mid-year supplemental in 2024.

#### Proposed Operating

##### **Remove Funding for Two Civil Division Assistant City Attorneys**

## Law Department

Expenditures \$(433,754)

This item removes funding for two 1.0 FTE Assistant City Attorneys in the Civil Division Employment and Contracts/Utilities Sections. This change reduces capacity to provide guidance and advice to elected officials and departments. This may also lead to an increase in costs to departments and/or the Judgment and Claims fund as they may need to contract with outside attorneys to perform the work that is time-sensitive and cannot be delayed as a result of fewer attorneys in the City Attorney's Office.

The position authority is retained to allow flexibility in hiring and address emergency legal needs as required.

### **Remove Funding for One Specialty Court Unit Prosecutor**

Expenditures \$(181,842)

Following the closure of Community Court at the Seattle Municipal Court this item eliminates funding for one prosecutor in the Specialty Court Unit (SCU) of the Criminal Division. This unit houses a team of attorneys who utilize alternative approaches to the traditional prosecutorial approach. The SCU team handles cases in cases in Mental Health Court, Veteran's Treatment Court and LINC (Legal Intervention and Network of Care). SCU also handles both traffic and non-traffic infractions, parking citations, animal control violations, impounds and other non-criminal violations. This reduction will lower the caseload capacity for attorneys of these alternative case types. Four prosecutors remain in SCU along with the Unit Supervisor.

The position authority is retained to allow flexibility in hiring and address emergency legal needs as required.

## **Proposed Technical**

### **Final Adjustments for Standard Cost Changes**

Expenditures \$(187,474)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### **Criminal Case Management System Licensing Costs**

Expenditures \$185,000

The Law Department has been collaborating with the Information Technology Department (ITD) to develop a new Criminal Case Management System (CCMS). This item funds \$185,000 in ongoing licensing and maintenance costs associated with contracted vendor Justice Nexus.

### **Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77**

Expenditures \$104,791

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and Local 77 bargaining units, for personnel costs included in this department's budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

## Law Department

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>LAW - BO-LW-J1100 - Leadership and Administration</b>				
00100 - General Fund	12,769,930	12,930,539	14,815,398	15,715,870
<b>Total for BSL: BO-LW-J1100</b>	<b>12,769,930</b>	<b>12,930,539</b>	<b>14,815,398</b>	<b>15,715,870</b>
<b>LAW - BO-LW-J1300 - Civil</b>				
00100 - General Fund	16,557,242	16,527,895	18,222,862	19,102,302
<b>Total for BSL: BO-LW-J1300</b>	<b>16,557,242</b>	<b>16,527,895</b>	<b>18,222,862</b>	<b>19,102,302</b>
<b>LAW - BO-LW-J1500 - Criminal</b>				
00100 - General Fund	11,059,445	10,597,168	11,706,858	12,240,047
<b>Total for BSL: BO-LW-J1500</b>	<b>11,059,445</b>	<b>10,597,168</b>	<b>11,706,858</b>	<b>12,240,047</b>
<b>LAW - BO-LW-J1700 - Precinct Liaison</b>				
00100 - General Fund	727,886	725,170	814,549	853,771
<b>Total for BSL: BO-LW-J1700</b>	<b>727,886</b>	<b>725,170</b>	<b>814,549</b>	<b>853,771</b>
<b>Department Total</b>	<b>41,114,503</b>	<b>40,780,772</b>	<b>45,559,667</b>	<b>47,911,990</b>
<b>Department Full-Time Equivalents Total*</b>	<b>209.80</b>	<b>209.80</b>	<b>209.80</b>	<b>209.80</b>
<i>* 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</i>				

### Budget Summary by Fund Law Department

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	41,114,503	40,780,772	45,559,667	47,911,990
<b>Budget Totals for LAW</b>	<b>41,114,503</b>	<b>40,780,772</b>	<b>45,559,667</b>	<b>47,911,990</b>



## Law Department

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
333110	Ind Fed Grants	49,535	-	-	-
341060	Photocopy Svcs	4	-	-	-
341180	Legal Service Fees	1,436,191	3,195,043	3,545,777	3,665,340
341900	General Government-Other Rev	10,545,433	10,232,902	11,011,531	11,643,384
343320	Recoveries-Sundry	20	-	-	-
360690	Building/Oth Space Rent	49,200	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>12,080,382</b>	<b>13,427,945</b>	<b>14,557,308</b>	<b>15,308,724</b>
<b>Total LAW Resources</b>		<b>12,080,382</b>	<b>13,427,945</b>	<b>14,557,308</b>	<b>15,308,724</b>

### Appropriations by Budget Summary Level and Program

#### LAW - BO-LW-J1100 - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, financial, technological, administrative and managerial support to the Department.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	6,444,510	6,184,724	7,094,645	7,534,736
Departmental Indirect Costs	3,105,934	2,762,740	3,300,801	3,451,343
Pooled Benefits	3,219,486	3,983,075	4,419,952	4,729,791
<b>Total</b>	<b>12,769,930</b>	<b>12,930,539</b>	<b>14,815,398</b>	<b>15,715,870</b>
Full-time Equivalents Total*	20.50	20.50	20.50	20.50

*\*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 Leadership and Administration Budget Summary Level:

#### Citywide Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	6,444,510	6,184,724	7,094,645	7,534,736

# Law Department

## Departmental Indirect Costs

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Departmental Indirect Costs	3,105,934	2,762,740	3,300,801	3,451,343
Full Time Equivalents Total	20.50	20.50	20.50	20.50

## Pooled Benefits

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Pooled Benefits	3,219,486	3,983,075	4,419,952	4,729,791

### **LAW - BO-LW-J1300 - Civil**

The purpose of the Civil Budget Summary Level is to provide legal advice to the City's policy-makers, and to defend and represent the City, its employees, and officials before a variety of county, state, federal courts, and administrative bodies.

<b>Program Expenditures</b>	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Civil	16,557,242	16,527,895	18,222,862	19,102,302
<b>Total</b>	<b>16,557,242</b>	<b>16,527,895</b>	<b>18,222,862</b>	<b>19,102,302</b>
Full-time Equivalents Total*	105.30	105.30	105.30	105.30

*\*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*

### **LAW - BO-LW-J1500 - Criminal**

The purpose of the Criminal Budget Summary Level includes prosecuting ordinance violations and misdemeanor crimes, maintaining case information and preparing effective case files for the court appearances of prosecuting attorneys, and assisting and advocating for victims of domestic violence throughout the court process.

<b>Program Expenditures</b>	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Criminal	11,059,445	10,597,168	11,706,858	12,240,047
<b>Total</b>	<b>11,059,445</b>	<b>10,597,168</b>	<b>11,706,858</b>	<b>12,240,047</b>
Full-time Equivalents Total*	80.00	80.00	80.00	80.00

*\*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*

## Law Department

### **LAW - BO-LW-J1700 - Precinct Liaison**

The purpose of the Precinct Liaison Budget Summary Level is to support a program where attorneys work in each of the City's five precincts, providing legal advice to police and other City departments. In helping to address a variety of neighborhood and community problems, the precinct liaison attorneys coordinate with the Civil and Criminal divisions with the goal of providing a consistent, thorough and effective approach.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Precinct Liaison	727,886	725,170	814,549	853,771
<b>Total</b>	<b>727,886</b>	<b>725,170</b>	<b>814,549</b>	<b>853,771</b>
Full-time Equivalents Total*	4.00	4.00	4.00	4.00

*\*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*

# Seattle Municipal Court

The Honorable Faye R. Chess, Presiding Judge

(206) 684-5600

<http://www.seattle.gov/courts/>

## Department Overview

As the judicial branch of Seattle City government, the Seattle Municipal Court (SMC or Court) provides a forum to resolve alleged violations of the law in a respectful, independent, and impartial manner. SMC adjudicates misdemeanors, gross misdemeanors, infractions (e.g., traffic and parking tickets, traffic camera violations, and other violations), and civil violations related to building and zoning offenses. The Court has seven elected judges and five appointed magistrates. There are more cases processed here than any other municipal court in the State of Washington.

This is a transformational time at SMC with several change initiatives underway that will advance SMC as the people's court, providing fair, equitable and innovative delivery of justice. Each change initiative aligns with the Court's strategic priorities of:

- building capacity
- evolving services to center those served
- modeling a culture rooted in equity
- streamlining decision making
- engaging staff to develop future leaders today

In 2024, SMC completed realignment its organizational structure into four service areas: Operations, Administrative Services, Court Technology, and Strategy. This structure supports realizing SMC's strategic priorities by making the best use of court resources, eliminating siloed operations and functions, and ensuring court services are easy to navigate. The realignment improves transparency in decision-making and communication throughout the Court. In late 2023, SMC judges unanimously approved a sustainable governance structure memorialized in a governance playbook that outlines the operating agreements of the court, establishes the process by which these agreements may be changed, and documents decision-making authority. This was developed in partnership with the National Center for State Courts. In 2024, the court launched a project governance structure to ensure a clear and consistent process for requesting, submitting, vetting, and approving projects and system enhancements to ensure alignment with court policy and strategy.

SMC recognizes undoing institutional racism and ensuring a culture of equity and inclusion requires engagement with community and staff to identify meaningful solutions. In 2024, SMC continued to engage community through its judicial officers, as well as through Community Relief events. These events bring court services and resources to Seattle neighborhoods and are an opportunity for community members to receive assistance with resolving SMC warrants, learn about options for addressing tickets, help with reinstating their driver's license, and access supportive services through the Community Resource Center. In May 2024, SMC hosted its first Law Day event, welcoming over 40 high school students to the court to learn about the branches of City government, explore court careers, and participate in mock trials.

The Court successfully launched its new technology systems in March 2024, the culmination of a multi-year project to replace a 30+ year-old legacy municipal court information system, MCIS. User stories and human-centered design informed the business transformation. The court continues to implement components of the system deferred to ensure an on-schedule launch as well as key data exchanges with system partners.

Ensuring access to justice for Limited English Proficiency (LEP) and deaf, hard-of-hearing, or deaf-blind (D/HH/DV) individuals remains a priority for the Court. SMC has provided Interpreter Services in 149 languages since 2005, including American Sign Language. Free interpreter services are provided for criminal and civil matters, including

## Seattle Municipal Court

court hearings, trials, attorney-client interviews, probation appointments, prosecution witnesses, mental health evaluations, customer service, and translation of court forms and letters.

SMC looks forward to the strategic changes planned for the next year that will advance the court values of service, fairness, equity and inclusion, innovation, excellence, and integrity.

### Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	41,585,499	43,279,980	45,891,310	48,085,609
Other Funding - Operating	-	-	335,602	396,602
<b>Total Operations</b>	<b>41,585,499</b>	<b>43,279,980</b>	<b>46,226,911</b>	<b>48,482,211</b>
<b>Total Appropriations</b>	<b>41,585,499</b>	<b>43,279,980</b>	<b>46,226,911</b>	<b>48,482,211</b>

Full-Time Equivalents Total*	201.85	201.85	200.85	200.85
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\* 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 City's 2025 – 2026 Proposed Budget maintains core services for the Seattle Municipal Court. The department will continue to invest in programs to adjudicate misdemeanors, gross misdemeanors, infractions (e.g., traffic and parking tickets, traffic camera violations, and other violations), and civil violations related to building and zoning offenses.

The General Fund revenue forecast for the City's 2025 – 2026 Proposed Budget are insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. The Court provides a 0.7% reduction of \$361,203 including 3.0 FTE Administrative Specialist positions.

The Court realigned its organizational structure in 2024 into four areas of Operations, Administrative Services, Court Technology and Strategy, as summarized in the Department Overview. Through net-zero budget changes, all labor and non-labor appropriations are moved from the Court Compliance Budget Summary Level (BSL) into the Court Operations and Administrations BSL's.

The budget is also adjusted for minor Citywide and departmental technical changes which include support for maintaining the new case management system, one-time support for organizational realignment with the new software, and ongoing grant funding to sustain a staff member for therapeutic courts.

## Seattle Municipal Court

### Incremental Budget Changes

#### Seattle Municipal Court

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>43,279,980</b>	<b>201.85</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(1,038,964)	-
Bargained Annual Wage and Market Wage Increases to Base Budget	4,114,563	-
<b>Proposed Operating</b>		
Customer Service Staff Reduction	(361,203)	(3.00)
Grant Backed Funding for Therapeutic Court Position	-	1.00
Case Management Software Contract	246,351	-
Therapeutic Court Grant	165,000	-
School Zone Camera Expansion	125,000	1.00
Trial Court Improvement Account Funding to Support Organizational Realignment	104,222	-
Parking Fine Increase	-	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(707,834)	-
Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77	260,125	-
Judicial Salary Technical Adjustment	39,671	-
<b>Total Incremental Changes</b>	<b>\$2,946,931</b>	<b>(1.00)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$46,226,911</b>	<b>200.85</b>

### Description of Incremental Budget Changes

#### Baseline

##### Citywide Adjustments for Standard Cost Changes

Expenditures \$(1,038,964)

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

# Seattle Municipal Court

## Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures	\$4,114,563
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

## Proposed Operating

### Customer Service Staff Reduction

Expenditures	\$(361,203)
Position Allocation	(3.00)

The General Fund revenue forecast is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This eliminates three vacant Administrative Specialist II positions in the Court Operations division. At this time, existing court staff are able to absorb this work.

### Grant Backed Funding for Therapeutic Court Position

Position Allocation	1.00
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The Washington State Administrative Office of the Court (AOC) has ongoing, permanent funding available for courts of limited jurisdiction for Therapeutic Courts. The Court is a member of the group that will be receiving annual distributions. This change request makes permanent the Mental Health Court Community Support Specialist, who connects clients with mental health and/or substance use disorder to services and get them the support they need as they address their court obligations.

### Case Management Software Contract

Expenditures	\$246,351
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This item increases appropriation for the ongoing Operating and Maintenance costs of the new case management system including mandated annual upgrades. The Court retired its legacy case management system in 2024. The new case management system (MCIS 2.0/C-Track) will need ongoing upgrades to keep the system current and able to interact with other enterprise systems.

### Therapeutic Court Grant

Expenditures	\$165,000
Revenues	\$165,000

This is grant funding from the Washington State Administrative Office of the Court for the new grant starting in July of 2025. This grant will continue to support a 1.0 FTE Strategic Advisor I, a nonprofit service provider contract, supplies, training and seminar travel, and recovery support costs. It serves Seattle Municipal Court participants identified with substance use disorders or other behavioral health needs and engages individuals with community-based therapeutic interventions. There are no matching requirements.

# Seattle Municipal Court

## School Zone Camera Expansion

Expenditures	\$125,000
Position Allocation	1.00

The School Zone Camera program is a joint program between the Seattle Department of Transportation (SDOT), Seattle Police Department (SPD), and SMC that installs and operates automated enforcement cameras and processes citations for 30 cameras intended to enforce speed limits in school zones at 19 camera locations at 18 schools.

This item expands the program, installing 37 new cameras at 18 additional locations, intending to be operational by fall 2025. This expansion will nearly double the total number of existing locations that have automated school zone camera enforcement. Revenue from ticket payments will be used to offset operating and citation processing costs in SDOT, SPD, and SMC, and support fund balance in the School Safety Traffic and Pedestrian Improvement (SSTPI) Fund to help prevent the need for future reductions to school safety and pedestrian improvement projects. The budget changes for SPD and SDOT operating, and citation processing costs associated with this expansion are included in their respective Budget Book sections. Please see these sections for more information about these impacts.

## Trial Court Improvement Account Funding to Support Organizational Realignment

Expenditures	\$104,222
Position Allocation	-

This change request reduces the Trial Court Improvement Account (TCIA) fund balance and allocates one-time resources to SMC to advance their organization transformation in support of the new case management system and extending a sunset position initiated in 2024. The court is changing the organization and internal administrative systems to support the new case management system.

## Parking Fine Increase

Revenues	\$4,900,000
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Under their authority granted by State law, Seattle Municipal Court judges have increased fines for parking citations, to take effect January 1, 2025. These fine amounts have not changed since 2011. The changes align these fines with inflation and approach parity with similar U.S. cities. In total, this change will add an estimated \$4.9 million in General Fund revenues from parking citations. The increase is roughly 50% across the board where fines of \$29 will increase to \$43; fines of \$44 will increase to \$65; fines of \$47 will increase to \$69; fines of \$53 will increase to \$78.

## Proposed Technical

### Final Adjustments for Standard Cost Changes

Expenditures	\$(707,834)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.



# Seattle Municipal Court

## Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77

Expenditures	\$260,125
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and Local 77 bargaining units, for personnel costs included in this department's budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

## Judicial Salary Technical Adjustment

Expenditures	\$39,671
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Washington State elected judicial salaries are set by Washington Citizens' on Salaries for Elected Officials. As directed in Ordinance 122112, SMC judicial salaries are set at 95% of the district court. A salary schedule has been set and a wage increase was mandated for increase effective July 1, 2024. Setting SMC judicial salaries at this level qualifies the city to receive a contribution from the state for one-time improvements. The state's contribution is generally \$150,000 annually and is applied to the Trial Court Improvement Account in Finance General. Ordinance 122112 permits appropriation by annual budget or by separate ordinance, solely to fund allowable SMC related expenditures.

## Consolidation of Half-time to Full-time Positions

Position Allocation	-
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As part of the Court reorganization prompted by case management system changes, SMC is consolidating eight part-time positions into four full-time FTE. This is a net-zero cleanup change. SMC has filled these as full-time positions using the other 0.5 FTE salary savings to fund a 1.0 FTE. Truing up the positions will provide a more accurate view of open/vacant positions.

# Seattle Municipal Court

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>SMC - BO-MC-2000 - Court Operations</b>				
00100 - General Fund	17,735,127	17,683,258	23,326,785	24,552,105
18500 - School Safety Traffic and Pedestrian Improvement Fund	-	-	280,602	366,602
<b>Total for BSL: BO-MC-2000</b>	<b>17,735,127</b>	<b>17,683,258</b>	<b>23,607,387</b>	<b>24,918,707</b>
<b>SMC - BO-MC-3000 - Administration</b>				
00100 - General Fund	18,801,726	20,689,882	22,564,525	23,533,505
18500 - School Safety Traffic and Pedestrian Improvement Fund	-	-	55,000	30,000
<b>Total for BSL: BO-MC-3000</b>	<b>18,801,726</b>	<b>20,689,882</b>	<b>22,619,525</b>	<b>23,563,505</b>
<b>SMC - BO-MC-4000 - Court Compliance</b>				
00100 - General Fund	5,048,645	4,906,840		
<b>Total for BSL: BO-MC-4000</b>	<b>5,048,645</b>	<b>4,906,840</b>		
<b>Department Total</b>	<b>41,585,499</b>	<b>43,279,980</b>	<b>46,226,911</b>	<b>48,482,211</b>
<b>Department Full-Time Equivalents Total*</b>	<b>201.85</b>	<b>201.85</b>	<b>200.85</b>	<b>200.85</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 Municipal Court

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	41,585,499	43,279,980	45,891,310	48,085,609
18500 - School Safety Traffic and Pedestrian Improvement Fund	-	-	125,000	186,000
<b>Budget Totals for SMC</b>	<b>41,585,499</b>	<b>43,279,980</b>	<b>46,226,911</b>	<b>48,482,211</b>

# Seattle Municipal Court

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
334010	State Grants	309,602	-	165,000	330,000
335060	Judicial Salary Contrib-State	150,026	150,000	150,000	150,000
342040	Detention/Correction Fees	-	-	-	-
342050	Adult Probation & Parole Svcs	1,868	-	-	-
350010	Traffic Infractn Penal, Non-Pa	338,203	300,000	330,000	330,000
350020	Fines/Forfeits-Non-Pkg Infract	60,842	94,000	60,000	60,000
350030	Parking Infraction Penalties	22,394,549	17,179,302	23,789,243	23,836,818
350040	Driving While Intoxicated Pena	35,149	40,000	20,000	20,000
350050	Other Criminal Traffic Penalti	8,246	35,000	30,000	30,000
350060	Time Payments	7,582	14,000	20,000	20,000
350070	Other Non-Traffic Misdemeanor	80,405	120,000	20,000	20,000
350090	City Litigation Recoveries	26,978	65,000	35,000	35,000
350100	Warrant Fee Rev	-	100	-	-
350170	Penalties On Deliquent Recs	395,040	-	-	-
350180	Misc Fines & Penalties	8,082	10,000	5,000	5,000
350190	Nsf Check Fees	1,218	1,000	1,000	1,000
360220	Interest Earned On Deliquent A	103,137	-	-	-
360540	Cashiers Overages & Shortages	2,256	1,050	1,050	1,050
<b>Total Revenues for: 00100 - General Fund</b>		<b>23,923,184</b>	<b>18,009,452</b>	<b>24,626,293</b>	<b>24,838,868</b>
<b>Total SMC Resources</b>		<b>23,923,184</b>	<b>18,009,452</b>	<b>24,626,293</b>	<b>24,838,868</b>

# Seattle Municipal Court

## Appropriations by Budget Summary Level and Program

### **SMC - BO-MC-2000 - Court Operations**

The purpose of the Court Operations Budget Summary Level is to hold hearings and address legal requirements for defendants and others, help defendants understand the Court's expectations, and assist them in successfully complying with court orders. Some proceedings are held in formal courtrooms and others in magistrate offices, with the goal of providing timely resolution of alleged violations of City ordinances and misdemeanor crimes committed within the Seattle city limits.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Court Operations	17,735,127	17,683,258	23,607,387	24,918,707
<b>Total</b>	<b>17,735,127</b>	<b>17,683,258</b>	<b>23,607,387</b>	<b>24,918,707</b>
Full-time Equivalents Total*	131.75	131.75	146.35	146.35

*\*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*

### **SMC - BO-MC-3000 - Administration**

The purpose of the Administration Budget Summary Level is to provide administrative controls, develop and provide strategic direction, and provide policy and program development.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	11,736,321	12,611,162	10,634,114	11,129,520
Departmental Indirect Costs	7,065,405	8,078,720	11,985,411	12,433,984
<b>Total</b>	<b>18,801,726</b>	<b>20,689,882</b>	<b>22,619,525</b>	<b>23,563,505</b>
Full-time Equivalents Total*	38.00	39.00	54.50	54.50

*\*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 Administration Budget Summary Level:*

#### **Citywide Indirect Costs**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	11,736,321	12,611,162	10,634,114	11,129,520
Full Time Equivalents Total	34.00	34.00	34.00	34.00

# Seattle Municipal Court

## Departmental Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Departmental Indirect Costs	7,065,405	8,078,720	11,985,411	12,433,984
Full Time Equivalents Total	4.00	5.00	20.50	20.50

### **SMC - BO-MC-4000 - Court Compliance**

The purpose of the Court Compliance Budget Summary Level is to help defendants understand the Court's expectations and to assist them in successfully complying with court orders.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Court Compliance	5,048,645	4,906,840		
<b>Total</b>	<b>5,048,645</b>	<b>4,906,840</b>		
Full-time Equivalents Total*	32.10	31.10	-	-

*\*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 Police Department

Sue Rahr, Interim Chief

(206) 684-5577

<https://www.seattle.gov/police/>

## Department Overview

The Seattle Police Department (SPD) prevents crime, enforces laws, and supports quality public safety by delivering respectful, professional, and dependable police services. SPD operates within a framework that divides the city into five geographical areas called “precincts”. These precincts define east, west, north, south, and southwest patrol areas, with a police station in each area. The department's organizational model places neighborhood-based emergency response services at its core, allowing SPD the greatest flexibility in managing public safety. Detectives in centralized investigative units located at SPD headquarters downtown and elsewhere conduct follow-up investigations into violent and property crimes, and other types of crimes. Other parts of the department function to train, equip, and provide policy guidance, human resources, communications, and technology support to those delivering direct services to the public.

Interim Chief of Police Sue Rahr has committed the department to five focus areas to anchor itself throughout the on-going work around the future of community safety:

- **Re-envisioning Policing** - Engage openly in a community-led process of designing the role the department should play in community safety
- **Humanization** - Prioritize the sanctity of human life in every situation and affirm each individual's worth
- **Reinventing Community Engagement** - Establish true and lasting relationships through respectful interactions in every situation
- **Fiscal Stewardship** - Examine critically every dollar spent to ensure it meaningfully contributes to community safety
- **Employee Wellness and Morale** - Support exceptional police services by ensuring the department recruits and retains the best employees

On September 7, 2023, the federal court overseeing the Consent Decree found that SPD had sustained full and effective compliance across all of its core commitments under that order with the exception of use of force, force investigation, and force review in large-scale crowd management events. Additionally, the Court ruled that the City had further work to do in the area of Accountability. The Court, as did the Monitor in his May 2022 Comprehensive Assessment, again highlighted the lack of officers available to the community as a significant barrier to continued improvement and providing essential core public safety functions.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	385,563,656	393,642,505	454,202,479	457,496,254
Other Funding - Operating	7,322,345	2,152,265	3,657,707	4,556,215
<b>Total Operations</b>	<b>392,886,001</b>	<b>395,794,770</b>	<b>457,860,186</b>	<b>462,052,469</b>
<b>Total Appropriations</b>	<b>392,886,001</b>	<b>395,794,770</b>	<b>457,860,186</b>	<b>462,052,469</b>
 Full-Time Equivalents Total*	 1,813.55	 1,826.05	 1,852.40	 1,868.40

# Seattle Police Department

*\* 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 City's 2025-2026 Proposed Budget maintains core services for the Seattle Police Department (SPD). The budget makes multiple investments to improve the capacity for SPD to respond to community needs and deliver services efficiently. The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in SPD to align budget with staffing projections. SPD continues to anticipate salary savings from officer attrition in 2025 and 2026, therefore salary savings from 23 officer vacancies are proposed to be realized to help address the City's budget shortfall.

### Staffing Levels

For the past four years, SPD had more officer vacancies through resignations and retirements than it has been able to hire. The budget makes continued investments in the recruitment and retention plan that was established in 2022 by sustaining funding for recruiting professionals, improving branding and marketing materials, and maintaining hiring bonuses for new and lateral officers.

As part of the department's broader recruitment and retention efforts, this budget continues to support sworn officers by adding additional support and specialist roles that are not law enforcement officers to perform administrative and non-emergency functions. These roles play a vital role in creating public safety and ensuring officers can focus on situations where their skills and experience are needed most. This budget expands and increases the roles of civilian SPD employees, including redeploying 2.0 FTE Parking Enforcement Officers to expand capacity for reviewing automated traffic cameras, adding 7.0 FTE investigative support staff to assist SPD detectives with homicide, robbery, sexual assault, and gun crime investigations by processing court filings, case files, and other urgent materials, and adding 21.0 FTE in the Real Time Crime Center to triage and coordinate emergency responses.

### Equipment and Technology

The budget supports investments and improvements to many of SPD's equipment and technology projects to enhance evidence collection, identification of offenders, and increase case clearance rates. The Technology Assisted Crime Prevention Pilot Project is designed to address gun violence, human trafficking, and other persistent felony crimes where it is geographically concentrated. This project will deploy CCTV cameras at specific locations and upgrade the capabilities and staffing of the Real Time Crime Center to triage and coordinate emergency responses and support criminal case investigations.

These investments are strategically integrated with the crime prevention pilot included in the 2023-2024 Adopted Mid-Biennial Budget Adjustments to leverage the technological resources previously approved. Having real-time, accurate information in one place helps increase reliability regarding the location of victims and suspects – enabling

## Seattle Police Department

quicker aid and safer apprehension. Given SPD's staffing shortage, these investments are part of a holistic strategy to provide SPD officers additional tools and resources to perform their work.

### **Programmatic and Administrative Improvements**

This budget makes specific administrative investments to enable SPD to operate more efficiently in the provision of high-quality public safety services. These changes include aligning grant appropriations with actual awards received, as well as transferring recruitment and retention positions from the Seattle Department of Human Resources to the SPD, maintaining a transfer approved by Council in a standalone ordinance in 2024 ([CB 120766](#)).

In addition, this budget provides additional resources to SPD's Crisis Response Team (CRT) by adding Community Crisis Responders to SPD's co-responder program. These individuals will conduct post-incident follow-up (both criminal and non-criminal), Extreme Risk Protection Order screening, care coordination for community members, and respond to in-progress incidents involving persons in crisis. These positions were originally contracted through the Downtown Emergency Service Center (DESC), and subsequently added as emergency positions in 2024.



# Seattle Police Department

## Incremental Budget Changes

### Seattle Police Department

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>395,794,770</b>	<b>1826.05</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	46,943,703	-
Citywide Adjustments for Standard Cost Changes	8,261,553	-
Chartfield Corrections	-	-
One-Time Budget Changes	(973,125)	-
Align Recurring Grants With Actual Awards	(1,207,591)	-
<b>Proposed Operating</b>		
Overtime for Emphasis Patrols	10,000,000	-
Real Time Crime Center	2,048,467	12.00
Scheduling and Timekeeping Software	1,895,363	-
Automated School Zone Camera Expansion	1,199,836	-
Investigative Support Positions	1,091,333	7.00
Implement CCTV at Additional Locations	425,000	-
Reallocate Salary Savings for Overtime Needs	-	-
Remove Support For SPD's Mounted Patrol Unit	(230,030)	-
SPD General Fund Reduction	(4,270,000)	-
Add 2.0 FTE Civilian Investigators in OPA	369,412	2.00
OPA General Fund Reduction	(441,439)	(2.00)
<b>Proposed Technical</b>		
Ongoing Changes from Current Year Legislation	2,067,935	2.35
Add 5.0 FTE Community Crisis Responders	700,091	5.00
Extend Sunset Date of 4.0 FTE Positions	-	-
Remove Unawarded Grants	(276,150)	-
Final Adjustments for Standard Cost Changes	(5,538,942)	-
General Fund Revenue Adjustment	-	-
<b>Total Incremental Changes</b>	<b>\$62,065,416</b>	<b>26.35</b>
<b>Total 2025 Proposed Budget</b>	<b>\$457,860,186</b>	<b>1852.40</b>

# Seattle Police Department

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$46,943,703

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$8,261,553

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### **Chartfield Corrections**

Expenditures -

This net zero change makes adjustments to correct budget program, project and account details for items in the 2025 Proposed Budget.

#### **One-Time Budget Changes**

Expenditures \$(973,125)

Revenues \$(49,725)

This item includes budget adjustments for one-time changes such as the Crime Prevention Technology Pilot and Special Event Shift Premiums in the 2024 Adopted Budget.

#### **Align Recurring Grants With Actual Awards**

Expenditures \$(1,207,591)

Revenues \$(1,207,591)

This item removes appropriations for the FY23 Patrick Leahy Bulletproof Vest Partnership, FY23 Community Policing Development, FY23 Law Enforcement Mental Health & Wellness Program, and FY23 Smart Policing grants. These grants were included in the 2024 Adopted Budget based on estimated awards, but ultimately were not awarded to SPD.

### Proposed Operating

#### **Overtime for Emphasis Patrols**

Expenditures \$10,000,000

This item adds one-time funding in 2025 for increased overtime patrol for emphasis patrols. SPD continues to experience officer staffing shortages and relies on overtime to deliver essential public safety services. This funding will support efforts to curb violent criminal behavior through proactive policing in areas where crime is

## Seattle Police Department

concentrated. The City Auditor's office published an audit report in July citing a study of Seattle that found between four and five percent of street segments accounted for 50 percent of annual reported crime incidents over a 14-year period.

### Real Time Crime Center

Expenditures \$2,048,467

Position Allocation 21.00

This change increases appropriation authority by \$2M in 2025 and \$3.7M in 2026 and adds ongoing position authority for 21.0 FTE Real Time Crime Center (RTCC) Analyst positions – 12.0 FTE in 2025 and 9.0 FTE in 2026. These positions will allow the department to establish a fully staffed Real Time Crime Center. The 2024 Adopted Budget includes funding for a Closed-Circuit Television (CCTV) Crime Prevention Technology Pilot Project to leverage technological resources to address increased gun violence, human trafficking, and felony crime at specific locations where it is concentrated. This pilot program will be most successful when strategically integrated with a RTCC, which will use the information from the Crime Prevention Pilot technologies to triage and coordinate patrol/emergency responses to crime events.

### Scheduling and Timekeeping Software

Expenditures \$1,895,363

This item adds \$1.9 million for the procurement, implementation, and maintenance of a scheduling and timekeeping system to provide for better management of staff resources in the department and help align with the City's new Workday timekeeping system implemented in 2024. Of this amount, \$0.7 million is ongoing, and \$1.2 million in 2025 and \$1.0 million in 2026 is one-time funding for labor and vendor costs.

### Automated School Zone Camera Expansion

Expenditures \$1,199,836

This item adds revenue-backed funding in the Seattle Police Department's School Zone Camera Program and redirects two existing Parking Enforcement Officers to support program expansion. The School Zone Camera program is a joint program between the Seattle Department of Transportation (SDOT), the Seattle Municipal Court (SMC), and SPD that installs and operates automated enforcement cameras and processes citations for 30 cameras intended to enforce speed limits in school zones at 19 camera locations (18 schools).

The program is expanding by installing 37 new cameras at 18 additional locations, intending to be operational by fall 2025. This expansion will nearly double the total number of existing locations that have automated school zone camera enforcement. Funding from the School Safety Traffic & Pedestrian Improvement fund will cover vendor payments for the additional cameras and SPD labor costs for citation review.

### Investigative Support Positions

Expenditures \$1,091,333

Position Allocation 14.00

This item increases appropriation authority by \$1.1M in 2025 and \$2.3M in 2026 and adds ongoing position authority for 7.0 FTE investigative support positions in 2025 and another 7.0 FTE in 2026. Four emergency positions were created in August 2024 with the emergency authority for these positions expiring on December 31, 2024. These positions will assist SPD Detectives with homicide, robbery, and gun crime investigations. Hiring these positions will allow SPD to expand capacity and increase support for Detectives and Officers to complete thorough, precise, and timely documentation for criminal investigations, including pulling criminal histories, requesting 911 recordings, releasing information to a prosecutor, and more.

# Seattle Police Department

## Implement CCTV at Additional Locations

Expenditures \$425,000

This item adds funding for the implementation of closed-circuit television (CCTV) cameras at additional locations where gun violence, human trafficking, or persistent felony crime is concentrated. These technology systems will only be used in public places, such as sidewalks, streets, and parks to mitigate privacy concerns.

## Reallocate Salary Savings for Overtime Needs

Expenditures -

This item makes a net-zero budget adjustment to reallocate \$4.2 million in 2025 and \$1.2 million in 2026 in additional projected salary savings for overtime needed to staff emergency response, investigations, and special operations. Due to ongoing sworn staffing shortages, SPD has been dependent on overtime hours to meet the current demand for public safety and violence prevention services.

## Remove Support For SPD's Mounted Patrol Unit

Expenditures \$(230,030)

This item eliminates General Fund support of the department's Mounted Patrol Unit (MPU), including 1.0 FTE Equipment & Facilities Coordinator, three unbudgeted part-time temporary maintenance laborers, and associated operating costs. Sworn positions currently assigned to the MPU will continue to be funded by the General Fund but will be reassigned elsewhere in the department.

## SPD General Fund Reduction

Expenditures \$(4,270,000)

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces the budget by 1%, or \$4.3 million. Currently, SPD estimates the department's 2025-2026 baseline budget supports 1,123 FTE. To achieve the reduction, 23.0 FTE police officer positions will be held vacant for the full duration of the target period. The total amount of salary savings in both 2025 and 2026 will be determined by the average monthly filled level. Based on SPD's current and projected sworn staffing levels, the department is confident the full cut target is achievable.

## Add 2.0 FTE Civilian Investigators in OPA

Expenditures \$369,412

Position Allocation 2.00

This item adds two full-time civilian investigators in the Office of Police Accountability (OPA), as provided by the new Seattle Police Officers Guild (SPOG) Collective Bargaining Agreement (CBA). OPA is currently budgeted for nine sworn investigators and two civilian investigators. Civilian investigators help maintain efficient complaint processing, including high-quality investigations. Additional civilian investigators will move Seattle closer to realizing directives from the Police Accountability Ordinance and the federal consent decree by empowering civilian oversight and building community trust. With these additions, OPA will have four civilian investigators and three civilian supervisors who oversee and manage investigations, for a total of seven civilians.

## OPA General Fund Reduction

Expenditures \$(441,439)

Position Allocation (2.00)

# Seattle Police Department

The General Fund revenue forecast for the City's 2025-26 Proposed Budget is insufficient to cover expected costs. General Fund reductions were identified to mitigate this shortfall in revenues. This item reduces OPA's budget by 8%, or \$0.4 million. To achieve this, OPA is reducing 1.0 FTE Administrative Specialist II and 1.0 FTE Communications Manager. These reductions will likely result in delays responding to media inquiries, as well as fewer social media updates and published newsletters. In addition, this item reduces department vehicles from four to three, and also reduces OPA's overtime budget by roughly two-thirds, resulting in fewer community outreach and education events which often take place off-hours but is not expected to cause delays in investigations due to the addition of two investigator positions.

## Proposed Technical

### **Ongoing Changes from Current Year Legislation**

Expenditures	\$2,067,935
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Position Allocation	2.35
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This change includes ongoing budget and position changes resulting from current year legislation in 2024, including the transfer of full-time public disclosure positions from SPD to OPA, the abrogation of a 0.65 FTE grant-funded position, \$1,000,000 to maintain expansion of SPD officer recruitment advertisement placements in 2025, and \$500,000 to maintain the City's commitments set forth in the Mayor's Executive Order regarding Sexual Assault Unit (SAU) reform, as well as to execute the recommendations made by the Advisory Panel. In addition, this change transfers ongoing budget and position authority for 3.0 FTE Recruitment and Retention positions from the Seattle Department of Human Resources to SPD. These three positions were originally created as part of the Recruitment & Retention Initiative item in the 2022 budget (Ordinance 126654, Section 3) and assigned to SDHR. The positions were subsequently transferred to SPD in 2024 in a standalone SPD Recruitment and Retention Ordinance (Ordinance 127026).

### **Add 5.0 FTE Community Crisis Responders**

Expenditures	\$700,091
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Position Allocation	5.00
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This item adds position authority to convert 4.0 FTE Community Crisis Responders II and 1.0 FTE Community Crisis Responder Supervisor to permanent positions, and transfers funding from the Human Services Department to SPD to support the ongoing work. These Mental Health Professional (MHP) positions were originally contracted through the Downtown Emergency Service Center (DESC) to work closely with SPD. Five MHP emergency positions were created in April 2024 with the emergency authority for these positions expiring on December 31, 2024. These positions conduct post-incident follow-up (both criminal and non-criminal), Extreme Risk Protection Order screening, care coordination for community members, and respond to in-progress incidents involving persons in crisis.

### **Sunset Date Extensions**

This item extends sunset dates for the following positions approved in the 2023 Mid-Year Supplemental: 1.0 Strategic Brand & Marketing Manager, 1.0 Performance Management position, and 2.0 Public Disclosure positions. The Strategic Brand & Marketing Manager and Performance Management positions are both funded by SPD's recruitment and retention project and are critical links in SPD's recruitment and retention efforts. The Public Disclosure positions are funded with savings from position vacancies and are necessary to keep up with SPD's growing backlog of public disclosure requests (PDRs) that continues to grow.

### **Remove Unawarded Grants**

Expenditures	\$(276,150)
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Revenues	\$(276,150)
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## Seattle Police Department

This item removes appropriation for five grants that were previously accepted and appropriated in the 2024 Adopted Budget: COPS Community Policing Development – De-Escalation, Port Security Grant Program, High Intensity Drug Trafficking Area, SPD Impaired Driving Training Grant, and Target Zero Grant.

### Final Adjustments for Standard Cost Changes

Expenditures	\$ (5,538,942)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### General Fund Revenue Adjustment

Revenues	\$4,542,958
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

# Seattle Police Department

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>SPD - BO-SP-P1000 - Chief of Police</b>				
00100 - General Fund	15,365,542	14,496,998	17,045,876	18,955,087
<b>Total for BSL: BO-SP-P1000</b>	<b>15,365,542</b>	<b>14,496,998</b>	<b>17,045,876</b>	<b>18,955,087</b>
<b>SPD - BO-SP-P1300 - Office of Police Accountability</b>				
00100 - General Fund	5,395,628	5,669,022	6,768,554	6,896,206
<b>Total for BSL: BO-SP-P1300</b>	<b>5,395,628</b>	<b>5,669,022</b>	<b>6,768,554</b>	<b>6,896,206</b>
<b>SPD - BO-SP-P1600 - Leadership and Administration</b>				
00100 - General Fund	90,154,858	95,176,788	103,284,830	107,609,486
<b>Total for BSL: BO-SP-P1600</b>	<b>90,154,858</b>	<b>95,176,788</b>	<b>103,284,830</b>	<b>107,609,486</b>
<b>SPD - BO-SP-P1800 - Patrol Operations</b>				
00100 - General Fund	13,475,438	13,263,150	25,551,600	15,933,214
<b>Total for BSL: BO-SP-P1800</b>	<b>13,475,438</b>	<b>13,263,150</b>	<b>25,551,600</b>	<b>15,933,214</b>
<b>SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau</b>				
00100 - General Fund	5,174,494	5,182,510	6,049,628	6,136,054
<b>Total for BSL: BO-SP-P2000</b>	<b>5,174,494</b>	<b>5,182,510</b>	<b>6,049,628</b>	<b>6,136,054</b>
<b>SPD - BO-SP-P3400 - Special Operations</b>				
00100 - General Fund	64,873,164	63,896,075	72,045,111	73,637,484
<b>Total for BSL: BO-SP-P3400</b>	<b>64,873,164</b>	<b>63,896,075</b>	<b>72,045,111</b>	<b>73,637,484</b>
<b>SPD - BO-SP-P4000 - Collaborative Policing</b>				
00100 - General Fund	12,555,442	12,584,545	15,165,135	15,559,986
<b>Total for BSL: BO-SP-P4000</b>	<b>12,555,442</b>	<b>12,584,545</b>	<b>15,165,135</b>	<b>15,559,986</b>
<b>SPD - BO-SP-P6100 - West Precinct</b>				
00100 - General Fund	22,509,095	23,737,713	26,463,230	26,719,528
<b>Total for BSL: BO-SP-P6100</b>	<b>22,509,095</b>	<b>23,737,713</b>	<b>26,463,230</b>	<b>26,719,528</b>
<b>SPD - BO-SP-P6200 - North Precinct</b>				
00100 - General Fund	28,183,149	29,583,735	33,481,603	34,031,989
<b>Total for BSL: BO-SP-P6200</b>	<b>28,183,149</b>	<b>29,583,735</b>	<b>33,481,603</b>	<b>34,031,989</b>
<b>SPD - BO-SP-P6500 - South Precinct</b>				
00100 - General Fund	19,060,358	20,591,347	23,027,689	23,165,288
<b>Total for BSL: BO-SP-P6500</b>	<b>19,060,358</b>	<b>20,591,347</b>	<b>23,027,689</b>	<b>23,165,288</b>

## Seattle Police Department

### SPD - BO-SP-P6600 - East Precinct

00100 - General Fund	18,842,979	19,789,332	21,901,082	22,791,070
<b>Total for BSL: BO-SP-P6600</b>	<b>18,842,979</b>	<b>19,789,332</b>	<b>21,901,082</b>	<b>22,791,070</b>

### SPD - BO-SP-P6700 - Southwest Precinct

00100 - General Fund	14,202,062	15,631,956	17,301,014	17,211,733
<b>Total for BSL: BO-SP-P6700</b>	<b>14,202,062</b>	<b>15,631,956</b>	<b>17,301,014</b>	<b>17,211,733</b>

### SPD - BO-SP-P7000 - Criminal Investigations

00100 - General Fund	47,006,958	42,990,542	52,914,608	55,707,938
<b>Total for BSL: BO-SP-P7000</b>	<b>47,006,958</b>	<b>42,990,542</b>	<b>52,914,608</b>	<b>55,707,938</b>

### SPD - BO-SP-P8000 - Technical Services

00100 - General Fund	28,764,487	31,048,792	33,202,519	33,141,191
<b>Total for BSL: BO-SP-P8000</b>	<b>28,764,487</b>	<b>31,048,792</b>	<b>33,202,519</b>	<b>33,141,191</b>

### SPD - BO-SP-P9000 - School Zone Camera Program

18500 - School Safety Traffic and Pedestrian Improvement Fund	1,972,410	2,152,265	3,657,707	4,556,215
<b>Total for BSL: BO-SP-P9000</b>	<b>1,972,410</b>	<b>2,152,265</b>	<b>3,657,707</b>	<b>4,556,215</b>

### SPD - BO-SP-P9999 - Special Fund Projects

15050 - Drug Enforcement Forfeiture	5,052,476	-	-	-
15060 - Vice Enforcement/ML Forfeiture	597	-	-	-
15070 - Money Laundering Forfeiture	28,863	-	-	-
15310 - Gift Catalog - Police	267,999	-	-	-
<b>Total for BSL: BO-SP-P9999</b>	<b>5,349,935</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Department Total</b>	<b>392,886,001</b>	<b>395,794,770</b>	<b>457,860,186</b>	<b>462,052,469</b>
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<b>Department Full-Time Equivalents Total*</b>	<b>1,813.55</b>	<b>1,826.05</b>	<b>1,852.40</b>	<b>1,868.40</b>
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\* 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 Police Department

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	385,563,656	393,642,505	454,202,479	457,496,254
15050 - Drug Enforcement Forfeiture	5,052,476	-	-	-
15060 - Vice Enforcement/ML Forfeiture	597	-	-	-
15070 - Money Laundering Forfeiture	28,863	-	-	-
15310 - Gift Catalog - Police	267,999	-	-	-



## Seattle Police Department

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
18500 - School Safety Traffic and Pedestrian Improvement Fund	1,972,410	2,152,265	3,657,707	4,556,215
<b>Budget Totals for SPD</b>	<b>392,886,001</b>	<b>395,794,770</b>	<b>457,860,186</b>	<b>462,052,469</b>

# Seattle Police Department

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
321010	Bus Lic&Perm-Police Alrm Mon	1,090	-	-	-
322900	Nonbus Lic&Perm-Other	21,612	32,400	33,696	35,044
331110	Direct Fed Grants	2,898,051	3,610,413	2,252,272	2,252,272
333110	Ind Fed Grants	3,748,558	1,992,418	1,897,418	1,897,418
334010	State Grants	74,580	49,725	-	-
341060	Photocopy Svcs	61,141	57,024	59,305	61,678
341190	Personnel Service Fees	3,958,447	4,935,600	5,133,024	5,338,345
341360	Fees	(7)	-	-	-
341900	General Government-Other Rev	10,187	9,236	9,605	9,990
342010	Law Enforcement Fees	11,970,264	4,906,991	9,189,943	9,557,539
342900	Public Safety-Other Rev	1,648,524	-	-	-
343280	Recycled Materials Rev	272	-	-	-
343320	Recoveries-Sundry	53,472	93,100	96,824	100,697
350110	Evidence Confiscations	909,630	811,960	844,438	878,216
350180	Misc Fines & Penalties	96	-	-	-
360020	Inv Earn-Residual Cash	44,625	-	-	-
360220	Interest Earned On Deliquent A	7,716	-	-	-
360420	Other Judgments & Settlements	22,060	13,687	14,234	14,804
360540	Cashiers Overages & Shortages	(93)	-	-	-
360570	Collection Expense - Misc	(6,041)	-	-	-
360580	Uncollectible Expense - Misc	60	-	-	-
360900	Miscellaneous Revs-Other Rev	646	8,713	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>25,424,887</b>	<b>16,521,267</b>	<b>19,530,759</b>	<b>20,146,003</b>
332010	Fed Entitlmnt-Forfeited Prop	2,659,291	-	-	-
360020	Inv Earn-Residual Cash	111,449	-	-	-
<b>Total Revenues for: 15050 - Drug Enforcement Forfeiture</b>		<b>2,770,740</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	6,375	-	-	-
<b>Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture</b>		<b>6,375</b>	<b>-</b>	<b>-</b>	<b>-</b>
360020	Inv Earn-Residual Cash	9,312	-	-	-
<b>Total Revenues for: 15070 - Money Laundering Forfeiture</b>		<b>9,312</b>	<b>-</b>	<b>-</b>	<b>-</b>
360900	Miscellaneous Revs-Other Rev	263,001	-	-	-

## Seattle Police Department

Total Revenues for: 15310 - Gift Catalog - Police	263,001	-	-	-
Total SPD Resources	28,474,315	16,521,267	19,530,759	20,146,003

## Seattle Police Department

### Appropriations by Budget Summary Level and Program

## Seattle Police Department

### **SPD - BO-SP-P1000 - Chief of Police**

The purpose of the Chief of Police Budget Summary Level is to lead and direct department employees and to provide policy guidance and oversee relationships with the community, with the goal that the department provides the City with professional, dependable, and respectful public safety services.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Chief of Police	15,365,542	14,496,998	17,045,876	18,955,087
<b>Total</b>	<b>15,365,542</b>	<b>14,496,998</b>	<b>17,045,876</b>	<b>18,955,087</b>
Full-time Equivalents Total*	56.00	59.50	70.50	79.50

*\*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*

### **SPD - BO-SP-P1300 - Office of Police Accountability**

The purpose of the Office of Police Accountability Budget Summary Level is to investigate and process complaints involving officers in the Seattle Police Department.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Police Accountability	5,395,628	5,669,022	6,768,554	6,896,206
<b>Total</b>	<b>5,395,628</b>	<b>5,669,022</b>	<b>6,768,554</b>	<b>6,896,206</b>
Full-time Equivalents Total*	28.00	29.00	30.00	30.00

*\*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*

### **SPD - BO-SP-P1600 - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology, and business support to the Seattle Police Department. It includes the Finance and Planning unit; Grants and Contracts unit; Fleet and Facilities Management; and the Administrative Services, Information Technology, and Human Resources programs. The Audit, Policy and Research Program and Education and Training Program are also included in this Budget Summary Level.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	6,346	20,734,855	19,740,301	20,816,230
Departmental Indirect Costs	74,274,675	57,781,919	64,201,080	66,891,554
Divisional Indirect Costs	15,873,837	16,660,014	19,343,449	19,901,702
<b>Total</b>	<b>90,154,858</b>	<b>95,176,788</b>	<b>103,284,830</b>	<b>107,609,486</b>
Full-time Equivalents Total*	255.05	257.55	260.55	260.55

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# Seattle Police Department

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

## Citywide Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	6,346	20,734,855	19,740,301	20,816,230

## Departmental Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Departmental Indirect Costs	74,274,675	57,781,919	64,201,080	66,891,554
Full Time Equivalents Total	155.05	157.55	160.55	160.55

## Divisional Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Divisional Indirect Costs	15,873,837	16,660,014	19,343,449	19,901,702
Full Time Equivalents Total	100.00	100.00	100.00	100.00

### **SPD - BO-SP-P1800 - Patrol Operations**

The purpose of the Patrol Operations Budget Summary Level is to provide public safety and order maintenance.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Patrol Operations	13,475,438	13,263,150	25,551,600	15,933,214
<b>Total</b>	<b>13,475,438</b>	<b>13,263,150</b>	<b>25,551,600</b>	<b>15,933,214</b>
Full-time Equivalents Total*	40.00	40.00	40.00	40.00

*\*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*

### **SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau**

The purpose of the Compliance and Professional Standards Bureau Budget Summary Level is to investigate and review use of force issues. It includes the Department's Force Investigation Team and Use of Force Review Board as well as Compliance and Professional Standards Administration.

## Seattle Police Department

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Compliance & Prof. Standards	5,174,494	5,182,510	6,049,628	6,136,054
<b>Total</b>	<b>5,174,494</b>	<b>5,182,510</b>	<b>6,049,628</b>	<b>6,136,054</b>
Full-time Equivalents Total*	22.00	21.00	21.00	21.00

*\*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*

### **SPD - BO-SP-P3400 - Special Operations**

The purpose of the Special Operations Budget Summary Level is to deploy specialized response units in emergencies and disasters. The Bureau provides crowd control, special event, search, hostage, crisis, and marine-related support to monitor and protect critical infrastructure to protect lives and property, aid the work of uniformed officers and detectives, and promote the safety of the public.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Special Operations	64,873,164	63,896,075	72,045,111	73,637,484
<b>Total</b>	<b>64,873,164</b>	<b>63,896,075</b>	<b>72,045,111</b>	<b>73,637,484</b>
Full-time Equivalents Total*	281.00	286.00	286.00	286.00

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### **SPD - BO-SP-P4000 - Collaborative Policing**

The purpose of the Collaborative Policing Budget Summary Level is to centralize the department's efforts to collaborate and partner with the community on public safety issues. The BSL is a combination of the department's community engagement and outreach elements including the new Community Service Officers (CSO) program, Navigation Team, and Crisis Intervention Response Team.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Collaborative Policing	12,555,442	12,584,545	15,165,135	15,559,986
<b>Total</b>	<b>12,555,442</b>	<b>12,584,545</b>	<b>15,165,135</b>	<b>15,559,986</b>
Full-time Equivalents Total*	75.00	74.00	79.00	79.00

*\*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*

### **SPD - BO-SP-P6100 - West Precinct**

The purpose of the West Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the West Precinct, to promote safety in their homes, schools, businesses, and the community at large.

## Seattle Police Department

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
West Precinct	22,509,095	23,737,713	26,463,230	26,719,528
<b>Total</b>	<b>22,509,095</b>	<b>23,737,713</b>	<b>26,463,230</b>	<b>26,719,528</b>
Full-time Equivalents Total*	159.00	159.00	159.00	159.00

*\*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*

### **SPD - BO-SP-P6200 - North Precinct**

The purpose of the North Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the North Precinct, to promote safety in their homes, schools, businesses, and the community at large.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
North Precinct	28,183,149	29,583,735	33,481,603	34,031,989
<b>Total</b>	<b>28,183,149</b>	<b>29,583,735</b>	<b>33,481,603</b>	<b>34,031,989</b>
Full-time Equivalents Total*	189.00	189.00	189.00	189.00

*\*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*

### **SPD - BO-SP-P6500 - South Precinct**

The purpose of the South Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services with the goal of keeping residents of, and visitors to, the South Precinct, safe in their homes, schools, businesses, and the community at large.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
South Precinct	19,060,358	20,591,347	23,027,689	23,165,288
<b>Total</b>	<b>19,060,358</b>	<b>20,591,347</b>	<b>23,027,689</b>	<b>23,165,288</b>
Full-time Equivalents Total*	137.00	137.00	137.00	137.00

*\*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*

### **SPD - BO-SP-P6600 - East Precinct**

The purpose of the East Precinct Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the East Precinct, to promote safety in their homes, schools, businesses, and the community at large.



## Seattle Police Department

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
East Precinct	18,842,979	19,789,332	21,901,082	22,791,070
<b>Total</b>	<b>18,842,979</b>	<b>19,789,332</b>	<b>21,901,082</b>	<b>22,791,070</b>
Full-time Equivalents Total*	124.00	124.00	124.00	124.00

*\*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*

### **SPD - BO-SP-P6700 - Southwest Precinct**

The purpose of the Southwest Precinct Patrol Budget Summary Level is to provide the full range of public safety and order maintenance services to residents of, and visitors to, the Southwest Precinct, to promote safety in their homes, schools, businesses, and the community at large.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Southwest Precinct	14,202,062	15,631,956	17,301,014	17,211,733
<b>Total</b>	<b>14,202,062</b>	<b>15,631,956</b>	<b>17,301,014</b>	<b>17,211,733</b>
Full-time Equivalents Total*	102.00	102.00	102.00	102.00

*\*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*

### **SPD - BO-SP-P7000 - Criminal Investigations**

The purpose of the Criminal Investigations Budget Summary Level is to investigate potential criminal activity.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Coordinated Criminal Investigations	4,375,486	5,429,380	7,274,476	7,531,891
Criminal Investigations	4,847,808	2,553,569	4,719,966	5,973,089
Major Investigations	16,152,343	15,350,574	18,023,526	18,563,367
Special Victims	6,860,569	6,526,144	8,281,983	8,546,932
Violent Crimes	14,770,752	13,130,875	14,614,657	15,092,659
<b>Total</b>	<b>47,006,958</b>	<b>42,990,542</b>	<b>52,914,608</b>	<b>55,707,938</b>
Full-time Equivalents Total*	262.00	262.00	269.00	276.00

*\*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 Criminal Investigations Budget Summary Level:

#### **Coordinated Criminal Investigations**

# Seattle Police Department

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Coordinated Criminal Investigations	4,375,486	5,429,380	7,274,476	7,531,891
Full Time Equivalents Total	51.00	43.00	43.00	43.00

## Criminal Investigations

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Criminal Investigations	4,847,808	2,553,569	4,719,966	5,973,089
Full Time Equivalents Total	(4.00)	4.00	11.00	18.00

## Major Investigations

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Major Investigations	16,152,343	15,350,574	18,023,526	18,563,367
Full Time Equivalents Total	90.00	90.00	90.00	90.00

## Special Victims

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Special Victims	6,860,569	6,526,144	8,281,983	8,546,932
Full Time Equivalents Total	50.00	50.00	50.00	50.00

## Violent Crimes

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Violent Crimes	14,770,752	13,130,875	14,614,657	15,092,659
Full Time Equivalents Total	75.00	75.00	75.00	75.00

### **SPD - BO-SP-P8000 - Technical Services**

The purpose of the Technical Services Budget Summary Level is to provide technical support to the Seattle Police Department, including items such as the Internet Telephone Reporting, Data Driven Policing, Forensic Support Services and Technology Integration Programs.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed

## Seattle Police Department

Technical Services	28,764,487	31,048,792	33,202,519	33,141,191
<b>Total</b>	<b>28,764,487</b>	<b>31,048,792</b>	<b>33,202,519</b>	<b>33,141,191</b>
Full-time Equivalents Total*	86.00	86.00	85.35	85.35

*\*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*

### **SPD - BO-SP-P9000 - School Zone Camera Program**

The purpose of the School Zone Camera Program Budget Summary Level is to support operations and administration for the School Zone Camera program

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
School Zone Camera Program	1,972,410	2,152,265	3,657,707	4,556,215
<b>Total</b>	<b>1,972,410</b>	<b>2,152,265</b>	<b>3,657,707</b>	<b>4,556,215</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*

# Police Relief and Pension

Stephanie Coleman, Executive Secretary  
(206) 386-1286

<http://www.seattle.gov/policepension/>

## Department Overview

The Police Relief and Pension Fund (PPEN) provides pension and medical benefit services to eligible active and retired police officers and their beneficiaries. PPEN is a closed plan which only covers police officers who were hired before October 1, 1977. Retiree benefits for police officers hired more recently are primarily covered through a separate state-managed plan.

Management of police benefits funds transitioned in the 1970s from local to state control. Prior to that time, the City paid into PPEN to provide for police officer retiree benefits. In March 1970, the State of Washington took over the provision of certain police pensions through Revised Code of Washington (RCW) Section 41.26, the Law Enforcement Officers and Fire Fighters (LEOFF) Plan 1. Seattle police officers hired between March 1970 and October 1977 enrolled in LEOFF 1, but also received additional benefit coverage through PPEN. As a result, these police officers receive retiree benefits primarily from the state's LEOFF 1 plan, but also any earned increment from the City's PPEN that exceeds LEOFF 1 coverage. Both PPEN and LEOFF 1 closed to new enrollees in October 1977. Police officers hired after that date enroll in the state's LEOFF 2 plan and do not receive benefits from PPEN.

The Seattle Police Pension Board is a seven-member quasi-judicial body chaired by the Mayor or the Mayor's designee, which formulates policy, rules on disability applications, and provides oversight of the Police Pension Fund. Three staff employees of the board handle all of its operational functions. Staff positions associated with Police Relief and Pension are reflected in the City's position list.

Annual pension and medical benefits projections, which comprise about 97% of the total annual PPEN budget, are based on the forecasts of an independent actuary. The City's General Fund provides funding for nearly all of PPEN's annual budget that supports the Police Relief and Pension Fund obligations. PPEN also has a statutory funding source from police auction proceeds, which contribute a small amount towards the annual budget.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
Other Funding - Operating	17,229,050	26,748,732	22,464,953	22,517,572
<b>Total Operations</b>	<b>17,229,050</b>	<b>26,748,732</b>	<b>22,464,953</b>	<b>22,517,572</b>
<b>Total Appropriations</b>	<b>17,229,050</b>	<b>26,748,732</b>	<b>22,464,953</b>	<b>22,517,572</b>

Full-Time Equivalents Total*	3.00	3.00	3.00	3.00
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\* 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

# Police Relief and Pension

## Budget Overview

The Police Relief and Pension Fund (PPEN) pays legally mandated pension and medical benefits, including long-term care, to eligible retired police officers and qualified beneficiaries. The total pension benefits for PPEN members are increased annually through locally negotiated cost of living adjustments (COLA) and local inflation. These increases are then offset by the benefits paid by the state's LEOFF 1 pension plan which has its own annual growth rate.

Most of PPEN's retirees are represented by either the Seattle Police Management Association (SPMA) or the Seattle Police Officer's Guild (SPOG).

The 2025-2026 Proposed Budget includes adjustments to retiree medical and long-term care, pension, and administrative support costs with total budgets of \$22.46 million in 2025 and \$22.52 million in 2026. These are a -16.0% reduction in 2025 from the 2024 Adopted Budget and a 0.23% increase in 2026 from 2025. Adjustments to appropriations for medical and long-term care reflect actuarial valuation estimates, which anticipate medical and long-term care costs will increase over the next several years due to PPEN's aging membership and annual trend rates for medical and long-term care costs. Pension appropriations incorporate the pension payment effects from annual wage increases in concluded labor agreements, but are reduced relative to previous years' appropriated amounts.

The Proposed Budget also includes reductions in General Fund transfers relative to the 2024 Adopted Budget totaling approximately \$13.25 million over the biennium. This two-year reduction has the intended effect of reducing fund balance to a more appropriate level. General Fund contributions in 2027 will resume full coverage, without support from fund balances. The 2025 Proposed Budget further includes appropriation increases relative to the 2024 Adopted Budget of approximately \$278,000 for centrally adjusted administrative and staff labor costs.

## Incremental Budget Changes

### Police Relief and Pension

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>26,748,732</b>	<b>3.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	107,314	-
Citywide Adjustments for Standard Cost Changes	27,994	-
<b>Proposed Operating</b>		
Fund Balancing Adjustment(s)	(4,409,040)	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(10,047)	-
<b>Total Incremental Changes</b>	<b>\$(4,283,779)</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$22,464,953</b>	<b>3.00</b>

# Police Relief and Pension

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures	\$107,314
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures	\$27,994
--------------	----------

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Operating

#### **Fund Balancing Adjustment(s)**

Expenditures	\$(4,409,040)
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Revenues	\$(4,283,779)
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These adjustments provide for a reduction in fund balances over the 2025-2026 biennium by reducing the General Fund transfer to the Police Pension Fund, while also adjusting expenditures to meet expected pension, medical, long-term care and administrative costs. This two-year reduction intentionally draws on existing fund balance in place of General Fund contributions in order to manage the size of the Police Relief and Pension fund balances. Balances had grown in anticipation of needing resources to pay for retroactive pension payment costs tied to the labor agreements negotiated between the police unions and the City of Seattle.

### Proposed Technical

#### **Final Adjustments for Standard Cost Changes**

Expenditures	\$(10,047)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Police Relief and Pension

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>PPEN - BO-PP-RP604 - Police Relief and Pension</b>				
61060 - Police Relief & Pension Fund	17,229,050	26,748,732	22,464,953	22,517,572
<b>Total for BSL: BO-PP-RP604</b>	<b>17,229,050</b>	<b>26,748,732</b>	<b>22,464,953</b>	<b>22,517,572</b>
 <b>Department Total</b>	 <b>17,229,050</b>	 <b>26,748,732</b>	 <b>22,464,953</b>	 <b>22,517,572</b>
 <b>Department Full-Time Equivalents Total*</b>	 <b>3.00</b>	 <b>3.00</b>	 <b>3.00</b>	 <b>3.00</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 Police Relief and Pension

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
61060 - Police Relief & Pension Fund	17,229,050	26,748,732	22,464,953	22,517,572
<b>Budget Totals for PPEN</b>	<b>17,229,050</b>	<b>26,748,732</b>	<b>22,464,953</b>	<b>22,517,572</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
360400	Unclaimed Money/Property Sales	155,237	117,000	119,000	122,000
360430	Employr Pnsn Contributions	12,560,724	22,572,313	16,072,313	15,822,313
<b>Total Revenues for: 61060 - Police Relief &amp; Pension Fund</b>		<b>12,715,961</b>	<b>22,689,313</b>	<b>16,191,313</b>	<b>15,944,313</b>
400000	Use of/Contribution to Fund Balance	-	4,059,419	6,273,640	6,573,259
<b>Total Resources for: 61060 - Police Relief &amp; Pension Fund</b>		<b>12,715,961</b>	<b>26,748,732</b>	<b>22,464,953</b>	<b>22,517,572</b>
 <b>Total PPEN Resources</b>		 <b>12,715,961</b>	 <b>26,748,732</b>	 <b>22,464,953</b>	 <b>22,517,572</b>

## Police Relief and Pension

### Appropriations by Budget Summary Level and Program

#### PPEN - BO-PP-RP604 - Police Relief and Pension

The purpose of the Police Relief and Pension Budget Summary Level is to provide responsive benefit services to eligible active-duty and retired Seattle police officers.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Death Benefits	27,082	18,000	25,000	25,000
Leadership and Administration	1,142,338	971,983	1,239,953	1,292,572
Long-Term Care	4,823,287	-	-	-
Medical Benefits	6,959,999	15,380,000	13,800,000	13,800,000
Pensions	4,276,343	10,378,749	7,400,000	7,400,000
<b>Total</b>	<b>17,229,050</b>	<b>26,748,732</b>	<b>22,464,953</b>	<b>22,517,572</b>
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

*\*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 Police Relief and Pension Budget Summary Level:

#### Death Benefits

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Death Benefits	27,082	18,000	25,000	25,000

#### Leadership and Administration

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Leadership and Administration	1,142,338	971,983	1,239,953	1,292,572
Full Time Equivalents Total	3.00	3.00	3.00	3.00

#### Long-Term Care

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Long-Term Care	4,823,287	-	-	-

#### Medical Benefits

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Medical Benefits	6,959,999	15,380,000	13,800,000	13,800,000



# Police Relief and Pension

## Pensions

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pensions	4,276,343	10,378,749	7,400,000	7,400,000

# Seattle City Light

Dawn Lindell, General Manager & CEO

(206) 684-3500

<https://www.seattle.gov/city-light>

## Department Overview

Seattle City Light was created by the residents of Seattle in 1902 to safely provide affordable, reliable, and environmentally sound electric power to the City of Seattle and neighboring suburbs. Owned by the community it serves, City Light is a nationally recognized leader in energy efficiency, renewable resources, and environmental stewardship.

City Light provides electric power to approximately 503,000 residential, business, and industrial customers within a 131-square-mile service area. City Light serves the City of Seattle and surrounding jurisdictions, including parts of Shoreline, Burien, Tukwila, SeaTac, Lake Forest Park, Renton, Normandy Park, and areas of unincorporated King County.

City Light is the nation's ninth largest publicly owned electric utility in terms of customers served. On average, City Light produces about 50% of its energy through the six hydroelectric dams that it owns and operates with additional sourced hydroelectric and renewable energy from Bonneville Power Administration and marketplace purchases.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
Other Funding - Operating	1,046,261,675	1,085,384,449	1,222,498,607	1,297,621,066
<b>Total Operations</b>	<b>1,046,261,675</b>	<b>1,085,384,449</b>	<b>1,222,498,607</b>	<b>1,297,621,066</b>
<b>Capital Support</b>				
Other Funding - Capital	397,625,135	446,028,129	482,745,706	516,881,129
<b>Total Capital</b>	<b>397,625,135</b>	<b>446,028,129</b>	<b>482,745,706</b>	<b>516,881,129</b>
<b>Total Appropriations</b>	<b>1,447,591,275</b>	<b>1,531,412,579</b>	<b>1,705,244,313</b>	<b>1,814,502,196</b>

Full-Time Equivalents Total*	1,806.80	1,809.80	1,818.80	1,821.80
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\* 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 Seattle City Light [2025-2030 Strategic Plan Update](#) and associated rate path were approved by Council in September 2024, and the 2025-2026 Proposed Budget reflects the strategic priorities outlined in this plan. In keeping with the department's commitment to financial health and affordability, proposed changes are primarily net-zero reprioritizations necessary to support the strategic priorities and outcomes described in the approved plan.

Cost drivers in the utility's operating budget include power purchases, increases due to growing electrification, inflationary cost pressures, and an increasingly complex physical and regulatory environment. To minimize the

## Seattle City Light

impact of these increases, the utility reviewed spending and took reductions in several areas including consulting, supplies, and travel and training.

City Light's capital program increases by 6.5% (\$30 million) in 2025 and 15% (\$65 million) in 2026 to accommodate growth in several areas. These include substation power transformer replacements, critical IT and security investments, Georgetown Steam Plant maintenance, and Sound Transit 3 revenue-backed work. Also, to enhance public safety, \$1 million annually was added from the General Fund to the streetlighting capital budget to support adding new lights in areas experiencing higher crime rates.

To support the capital program and other eligible City Light costs, the 2025-2026 Proposed Budget anticipates a 2025 bond issue of approximately \$300 million.

Retail revenues are the primary source of revenue for City Light. Retail revenues are expected to increase significantly as demand for electricity increases, fueled by electrification of buildings and transportation as the City progresses on climate commitments. Retail revenues also reflect a rate increases and a temporary Rate Stabilization Account (RSA) surcharge that went into effect in January 2024 after the RSA was depleted. The RSA is a cash reserve that supplements wholesale revenues, which are currently projected to be below forecast due to lower-than-expected precipitation and snowpack as well as higher-than-expected energy prices in the wholesale market.

## Seattle City Light

### Incremental Budget Changes

#### Seattle City Light

	Dollars	FTE
<b>2025 Beginning Budget</b>	<b>1,535,504,919</b>	<b>1809.80</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	17,479,680	-
<b>Proposed Operating</b>		
Purchased Power	72,423,776	-
Reduce Volatility in Power Supply Costs	1,160,447	2.00
Support Customer Adoption of Transportation and Building Electrification	414,508	2.00
Enhance Response to Environmental Change	1,479,769	2.00
O&M Reductions	(2,297,095)	-
<b>Proposed Capital</b>		
Utility Technology Roadmap	4,407,333	-
Distributed Energy Resources	1,680,000	-
Georgetown Steam Plant	-	-
Sound Transit 3	3,175,000	2.00
Annual Capital Spending Adjustments	23,362,903	1.00
<b>Proposed Technical</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77	19,193,223	-
Final Adjustments for Standard Cost Changes	(1,992,853)	-
Technical Changes	29,252,703	-
SCL Revenues 2025-26	-	-
<b>Total Incremental Changes</b>	<b>\$169,739,394</b>	<b>9.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$1,705,244,313</b>	<b>1818.80</b>

### Description of Incremental Budget Changes

#### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$17,479,680

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

# Seattle City Light

## Proposed Operating

### **Purchased Power**

Expenditures	\$72,423,776
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This item adds funding for increasing costs of power and transmission from City Light's contract with the Bonneville Power Administration, as well as increases in purchases from the wholesale market. In addition, to meet anticipated load growth and comply with new emissions regulations, this item supports adding new long-term contracted renewable energy resources.

### **Reduce Volatility in Power Supply Costs**

Expenditures	\$1,160,447
Position Allocation	2.00

This item adds two positions and \$1.2 million to support growth in two areas: the first is to prepare for and ensure that there is transmission system capacity to deliver additional clean electricity to the service territory as electricity demands increase due to vehicle and building electrification, and the second is to analyze and prepare for new opportunities in emergent day-ahead energy markets.

### **Support Customer Adoption of Transportation and Building Electrification**

Expenditures	\$414,508
Position Allocation	2.00

This item adds two positions to support distribution planning and power systems automation, and to support physical infrastructure and technology systems to adequately and safely support increased load from customers due to increasing vehicle and building electrification. Recent state and federal clean energy legislation provides incentives for customers to electrify homes, businesses, and vehicles, accelerating the transition (building electrification load, for example, is growing three times faster than assumed in the previous forecast). In addition, Seattle's recently adopted Building Emissions Performance Standard will prompt significant electrification investments in commercial and multifamily properties in the coming years.

### **Enhance Response to Environmental Change**

Expenditures	\$1,479,769
Position Allocation	2.00

This request adds \$1.5 million and two positions to fund emergent needs in vegetation management and cybersecurity. Contract costs for vegetation management have been increasing and this adjustment provides funding at a level that maintains the multi-year tree trimming cycle. Funding will also go to clearing tree canopy near transmission lines that have become a wildfire threat with climate change. The 2.0 FTE adds are in cybersecurity and will help address the increasing cyber risk the utility faces, including developing a cyber security governance structure, risk framework, process improvements, and the operational capabilities needed to safeguard critical technology and ensure compliance with regulatory frameworks including the North American Electric Reliability Corporation (NERC) Cyber Security Standards.

### **Operations and Maintenance Reductions**

Expenditures	\$(2,297,095)
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To balance the incremental spending increases, a review of all non-labor O&M budgets identified funds for redeployment. Reductions are taken throughout the department where there was underspend in 2023, including consulting, travel and training, and supplies.

# Seattle City Light

## Proposed Capital

### Utility Technology Roadmap

Expenditures	\$4,407,333
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This adjustment establishes an ongoing CIP budget for the Utility Technology Roadmap program that gradually ramps up over time to keep up with technology needs across the utility. This area of utility operations continues to grow as software updates and critical IT projects that are essential to the utility's operating and business needs (like Cybersecurity, Grid Modernization, an Enterprise Document Management) are required.

### Distributed Energy Resources

Expenditures	\$1,680,000
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This adjustment does two things: it augments program management resources to oversee an expanded portfolio of energy efficiency programs to cost-effectively meet our energy efficiency targets and provide a least-cost resource to the utility; and it provides funding for a limited-scale Community Solar Program.

### Georgetown Steam Plant

Expenditures	-
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This item funds the repair of the entire exterior envelope at the Georgetown Steam Plant as it is the best way to ensure the concrete walls do not degrade further and increase expense. The exterior wall repair will be supervised by City Light staff, third party subject matter experts, and a design engineer to verify compliance with codes and specifications. The funding for this project begins in 2026 and total project cost is estimated to be \$12 million when complete.

### Sound Transit 3

Expenditures	\$3,175,000
Position Allocation	2.00

This item adds two positions and additional resources necessary to meet required timelines with the Sound Transit Light Rail Extensions. This project supports the expansion of the regional transit system by reconfiguring the City Light distribution system to accommodate Sound Transit facilities and provide electrical service to the rail extensions. It is fully revenue-backed. This request addresses the need for the addition of a dedicated team of both sunset and permanent roles to support the project ramp up and the ongoing project management.

### Annual Capital Spending Adjustments

Expenditures	\$23,362,903
Position Allocation	1.00

The CIP Overview request details changes in the CIP related to the normal refinement of work schedules and the ongoing reprioritization of capital work. The proposed 6-year Capital Improvement Program plan is within the overall amounts in the Adopted 2024-2029 CIP plan and is consistent with the adopted strategic plan rate path. The 2025-2030 CIP plan was achieved by identifying offsetting reductions and project deferrals in the proposed CIP plan to accommodate increased spending to meet strategic priorities, fund new projects and align funding with historical spending. Also included in the proposal is offsetting revenue reimbursements for any increases in customer-driven work.

# Seattle City Light

## Proposed Technical

### **Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77**

Expenditures \$19,193,223

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments for personnel costs included in this department's budget, as agreed on by the City and Local 77 bargaining units. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

### **Final Adjustments for Standard Cost Changes**

Expenditures \$(1,992,853)

These technical adjustments reflect changes to costs for cross-departmental services, including rates from the Department of Finance & Administrative Services, Seattle Information Technology Department, Seattle Department of Human Resources, and for healthcare.

### **Technical Changes**

Expenditures \$29,252,703

This technical adjustment includes increases associated with inflation, AWI, inventory adjustments, maintenance, and customer incentives for electrification. In addition, various adjustments to purchased power, debt service, and taxes are represented. These adjustments are consistent with the 2025-2030 Strategic Plan and proposed rates.

### **SCL Revenues 2025-26**

Revenues \$172,831,734

This technical adjustment reflects incremental revenue impacts coming from a higher forecast for retail sales, approved rate increases, revenues netted from wholesale market transactions and transfers from the construction fund.

# Seattle City Light

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>SCL - BC-CL-W - Conservation &amp; Environmental - CIP</b>				
41000 - Light Fund	33,879,649	50,154,658	49,577,261	49,814,383
<b>Total for BSL: BC-CL-W</b>	<b>33,879,649</b>	<b>50,154,658</b>	<b>49,577,261</b>	<b>49,814,383</b>
<b>SCL - BC-CL-X - Power Supply - CIP</b>				
41000 - Light Fund	116,670,079	91,969,182	109,113,797	116,315,408
<b>Total for BSL: BC-CL-X</b>	<b>116,670,079</b>	<b>91,969,182</b>	<b>109,113,797</b>	<b>116,315,408</b>
<b>SCL - BC-CL-Y - Transmission and Distribution - CIP</b>				
41000 - Light Fund	146,459,322	204,628,158	202,429,929	210,402,811
<b>Total for BSL: BC-CL-Y</b>	<b>146,459,322</b>	<b>204,628,158</b>	<b>202,429,929</b>	<b>210,402,811</b>
<b>SCL - BC-CL-Z - Customer Focused - CIP</b>				
41000 - Light Fund	104,320,549	99,276,131	121,624,718	140,348,527
<b>Total for BSL: BC-CL-Z</b>	<b>104,320,549</b>	<b>99,276,131</b>	<b>121,624,718</b>	<b>140,348,527</b>
<b>SCL - BO-CL-A - Leadership and Administration</b>				
41000 - Light Fund	-	45	-	-
<b>Total for BSL: BO-CL-A</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>-</b>
<b>SCL - BO-CL-ADMIN - Leadership and Administration</b>				
41000 - Light Fund	131,047,120	167,344,334	184,947,007	198,391,171
<b>Total for BSL: BO-CL-ADMIN</b>	<b>131,047,120</b>	<b>167,344,334</b>	<b>184,947,007</b>	<b>198,391,171</b>
<b>SCL - BO-CL-CUSTCARE - Customer Care</b>				
41000 - Light Fund	49,268,673	54,446,053	69,198,345	72,187,447
<b>Total for BSL: BO-CL-CUSTCARE</b>	<b>49,268,673</b>	<b>54,446,053</b>	<b>69,198,345</b>	<b>72,187,447</b>
<b>SCL - BO-CL-DEBTSRVC - Debt Service</b>				
41000 - Light Fund	244,968,394	255,243,609	248,088,787	259,008,143
<b>Total for BSL: BO-CL-DEBTSRVC</b>	<b>244,968,394</b>	<b>255,243,609</b>	<b>248,088,787</b>	<b>259,008,143</b>
<b>SCL - BO-CL-PWRSUPPLY - Power Supply O&amp;M</b>				
41000 - Light Fund	368,876,302	344,349,303	417,829,443	456,037,112
<b>Total for BSL: BO-CL-PWRSUPPLY</b>	<b>368,876,302</b>	<b>344,349,303</b>	<b>417,829,443</b>	<b>456,037,112</b>
<b>SCL - BO-CL-TAXES - Taxes</b>				
41000 - Light Fund	114,856,449	120,555,101	131,104,154	134,369,021
<b>Total for BSL: BO-CL-TAXES</b>	<b>114,856,449</b>	<b>120,555,101</b>	<b>131,104,154</b>	<b>134,369,021</b>



## Seattle City Light

### SCL - BO-CL-UTLOPS - Utility Operations O&M

41000 - Light Fund	137,226,138	143,446,005	171,330,872	177,628,173
<b>Total for BSL: BO-CL-UTLOPS</b>	<b>137,226,138</b>	<b>143,446,005</b>	<b>171,330,872</b>	<b>177,628,173</b>

### SCL - BO-CL-V - Environmental Affairs O&M

41000 - Light Fund	18,600	-	-	-
<b>Total for BSL: BO-CL-V</b>	<b>18,600</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Department Total** **1,447,591,279** **1,531,412,579** **1,705,244,313** **1,814,502,196**

**Department Full-Time Equivalents Total\*** **1,801.80** **1,809.80** **1,818.80** **1,821.80**

*\* 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 City Light

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
41000 - Light Fund	1,447,591,279	1,531,412,579	1,705,244,313	1,814,502,196
<b>Budget Totals for SCL</b>	<b>1,447,591,279</b>	<b>1,531,412,579</b>	<b>1,705,244,313</b>	<b>1,814,502,196</b>

## Appropriations by Budget Summary Level and Program

### SCL - BC-CL-W - Conservation & Environmental - CIP

The purpose of the Conservation & Environmental - CIP Budget Summary Level is to provide for the costs of conservation incentives and other energy efficiency programs. This Budget Summary Level also supports the utility's renewable resource development programs, hydroelectric relicensing, and real estate.

<b>Program Expenditures</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Conservation & Environmental	32,204,569	45,296,321	49,577,261	49,814,383
FINANCE AND IT SYSTEMS	1,675,081	4,858,337	0	0
<b>Total</b>	<b>33,879,649</b>	<b>50,154,658</b>	<b>49,577,261</b>	<b>49,814,383</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*

*The following information summarizes the programs in Conservation & Environmental - CIP Budget Summary Level:*

# Seattle City Light

## Conservation & Environmental

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Conservation & Environmental	32,204,569	45,296,321	49,577,261	49,814,383

## FINANCE AND IT SYSTEMS

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
FINANCE AND IT SYSTEMS	1,675,081	4,858,337	0	0

### SCL - BC-CL-X - Power Supply - CIP

The purpose of the Power Supply - CIP Budget Summary Level is to provide for the capital costs of electrification, facility improvements, maintaining the physical generating plant and associated power licenses, and regulatory requirements. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
BOUNDARY	45,388,634	34,553,098	34,790,086	30,919,826
CEDAR FALLS - TOLT	10,860,696	4,095,481	8,876,907	8,568,131
FLEETS AND FACILITIES	28,046,553	28,671,752	27,417,860	32,917,181
POWER SUPPLY OTHER	1,406,782	1,340,534	1,199,460	1,113,087
SKAGIT	30,967,414	23,308,317	36,829,485	42,797,183
<b>Total</b>	<b>116,670,079</b>	<b>91,969,182</b>	<b>109,113,797</b>	<b>116,315,408</b>
Full-time Equivalents Total*	67.62	70.62	70.62	70.62

*\*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 Power Supply - CIP Budget Summary Level:

### BOUNDARY

The Boundary program funds the capital costs for the Boundary physical generating plant and associated regulatory requirements.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
BOUNDARY	45,388,634	34,553,098	34,790,086	30,919,826
Full Time Equivalents Total	41.28	44.28	44.28	44.28

### CEDAR FALLS - TOLT

## Seattle City Light

The Cedar Falls - Tolt program funds the capital costs for the Cedar Falls - Tolt physical generating plant and associated regulatory requirements.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
CEDAR FALLS - TOLT	10,860,696	4,095,481	8,876,907	8,568,131

### FLEETS AND FACILITIES

The Fleets and Facilities program funds the capital costs for the fleet replacement program and facility improvements.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
FLEETS AND FACILITIES	28,046,553	28,671,752	27,417,860	32,917,181
Full Time Equivalents Total	6.49	6.49	6.49	6.49

### POWER SUPPLY OTHER

The Power Supply Other program funds the capital costs for the generating plant and regulatory requirements of facilities not included in the other programs.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
POWER SUPPLY OTHER	1,406,782	1,340,534	1,199,460	1,113,087
Full Time Equivalents Total	4.00	4.00	4.00	4.00

### SKAGIT

The Skagit program funds the capital costs for the Skagit physical generating plant and associated regulatory requirements.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
SKAGIT	30,967,414	23,308,317	36,829,485	42,797,183
Full Time Equivalents Total	15.85	15.85	15.85	15.85

### **SCL - BC-CL-Y - Transmission and Distribution - CIP**

The purpose of the Transmission and Distribution - CIP Budget Summary Level is to provide for the capital costs of installation, major maintenance, rehabilitation, and replacement of transmission lines, substations, distribution feeders, transformers, and other elements of the utility's transmission and distribution systems. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
DISTRIBUTION OTHER	16,420,256	23,161,648	32,318,728	28,806,648
NETWORK	19,918,037	22,731,448	21,782,321	24,417,940
RADIAL	74,069,837	118,698,270	115,049,193	123,681,678

## Seattle City Light

SUBSTATIONS	27,677,058	24,940,787	30,353,073	30,441,758
TRANSMISSION	8,374,134	15,096,005	2,926,614	3,054,787
<b>Total</b>	<b>146,459,322</b>	<b>204,628,158</b>	<b>202,429,929</b>	<b>210,402,811</b>
Full-time Equivalents Total*	269.54	269.54	269.54	269.54

*\*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 Transmission and Distribution - CIP Budget Summary Level:

### DISTRIBUTION OTHER

The Distribution Other program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of other elements of the utility's transmission and distribution systems not included in other programs.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
DISTRIBUTION OTHER	16,420,256	23,161,648	32,318,728	28,806,648
Full Time Equivalents Total	20.03	20.03	20.03	20.03

### NETWORK

The Network program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of network system equipment.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
NETWORK	19,918,037	22,731,448	21,782,321	24,417,940
Full Time Equivalents Total	37.85	37.85	37.85	37.85

### RADIAL

The Radial program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of radial system equipment.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
RADIAL	74,069,837	118,698,270	115,049,193	123,681,678
Full Time Equivalents Total	108.98	108.98	108.98	108.98

### SUBSTATIONS

The Substation program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of substation equipment.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed

## Seattle City Light

SUBSTATIONS	27,677,058	24,940,787	30,353,073	30,441,758
Full Time Equivalents Total	91.29	91.29	91.29	91.29

### TRANSMISSION

The Transmission program funds the capital costs for the installation, major maintenance, rehabilitation, and replacement of transmission lines and other elements of the utility's transmission system.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
TRANSMISSION	8,374,134	15,096,005	2,926,614	3,054,787
Full Time Equivalents Total	11.39	11.39	11.39	11.39

### **SCL - BC-CL-Z - Customer Focused - CIP**

The purpose of the Customer Focused - CIP Budget Summary Level is to provide for the capital costs of rehabilitation and replacement of the utility's financial systems and information technology infrastructure, the development and implementation of large software applications, customer service connections, meters, and other customer-driven projects, including large inter-agency projects requiring utility services or relocations. This Budget Summary Level supports capital projects identified in the department's Capital Improvement Plan.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
CUSTOMER AND BILLING	166,354	-	-	-
CUSTOMER IT SYSTEMS	952,917	1,655,376	4,597,037	4,556,923
CUSTOMER OTHER	-	-	-	-
LOCAL JURISDICTIONS	14,706,601	15,412,907	19,760,132	22,759,106
SERVICE CONNECTIONS	78,471,509	72,128,830	84,748,147	91,761,366
TRANSPORTATION RELOCATIONS	10,023,169	10,079,018	12,519,402	11,515,029
<b>Total</b>	<b>104,320,549</b>	<b>99,276,131</b>	<b>121,624,718</b>	<b>140,348,527</b>
Full-time Equivalents Total*	181.74	181.74	183.74	183.74

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The following information summarizes the programs in Customer Focused - CIP Budget Summary Level:

### CUSTOMER AND BILLING

The Customer and Billing program provides the funding to support a portion of the customer billing functions at the utility and to fund City Light's customer call center improvement program.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
CUSTOMER AND BILLING	166,354	-	-	-

# Seattle City Light

## CUSTOMER IT SYSTEMS

The Customer IT Systems program provides for the capital costs of rehabilitation and replacement of the utility's customer information technology infrastructure, and the development and implementation of large software applications. This program supports capital projects identified in the department's Capital Improvement Plan.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
CUSTOMER IT SYSTEMS	952,917	1,655,376	4,597,037	4,556,923

## CUSTOMER OTHER

The Customer Other program provides funding to support the customer service engineering program and the Neighborhood Voluntary Undergrounding program.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
CUSTOMER OTHER	-	-	-	-
Full Time Equivalents Total	1.00	1.00	1.00	1.00

## LOCAL JURISDICTIONS

The Local Jurisdictions program funds the capital costs for projects in local jurisdictions requiring utility services or relocations.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
LOCAL JURISDICTIONS	14,706,601	15,412,907	19,760,132	22,759,106
Full Time Equivalents Total	16.90	16.90	16.90	16.90

## SERVICE CONNECTIONS

The Service Connections program funds the capital costs of customer service connections and meters.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
SERVICE CONNECTIONS	78,471,509	72,128,830	84,748,147	91,761,366
Full Time Equivalents Total	148.87	148.87	148.87	148.87

## TRANSPORTATION RELOCATIONS

The Transportation Relocations program funds the capital costs for large inter-agency transportation projects requiring utility services or relocations.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
TRANSPORTATION RELOCATIONS	10,023,169	10,079,018	12,519,402	11,515,029

# Seattle City Light

Full Time Equivalents Total	14.97	14.97	16.97	16.97
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## **SCL - BO-CL-A - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
PEOPLE AND CULTURE ADMIN O&M	-	45	-	-
<b>Total</b>	-	<b>45</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*

## **SCL - BO-CL-ADMIN - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle City Light and to provide core management and administrative services such as communications, finance, human resources, facility management and IT program support. This BSL is also utilized to provide for the general expenses of the utility that are not attributable to a specific organizational unit such as insurance and bond issue costs, legal fees, indirect costs related to employee benefits and PTO, general claims costs, and services provided by the City's internal services departments through the central cost allocation mechanism.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
City Indirect Costs	45,488,942	48,829,388	45,989,463	49,067,619
Current Year Inventory	-	8,000,000	-	-
Department GA Indirect Recovery	(63,289,260)	(49,880,307)	(51,563,868)	(51,941,507)
Departmental Indirect Costs	132,174,019	127,458,583	164,673,973	171,608,770
Divisional Indirect	18,658,108	26,795,068	24,655,936	25,741,721
PTO and Benefits Indirect Costs	(1,984,689)	6,141,602	1,191,503	3,914,568
<b>Total</b>	<b>131,047,120</b>	<b>167,344,334</b>	<b>184,947,007</b>	<b>198,391,171</b>
Full-time Equivalents Total*	558.88	558.88	558.88	558.88

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

### **City Indirect Costs**

The City Indirect Costs program funds the costs for city services that are provided to the utility.

## Seattle City Light

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
City Indirect Costs	45,488,942	48,829,388	45,989,463	49,067,619

### Current Year Inventory

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Current Year Inventory	-	8,000,000	-	-

### Department GA Indirect Recovery

The Department General and Administrative Indirect Recovery program offsets the overhead costs applied to the capital programs in the Leadership and Administration BSL.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Department GA Indirect Recovery	(63,289,260)	(49,880,307)	(51,563,868)	(51,941,507)

### Departmental Indirect Costs

The Department Indirect Costs program funds departmentwide O&M services that support other programs.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Departmental Indirect Costs	132,174,019	127,458,583	164,673,973	171,608,770
Full Time Equivalents Total	505.53	505.53	505.53	505.53

### Divisional Indirect

The Divisional Indirect Costs program funds Administrative and General O&M services in operational divisions.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Divisional Indirect	18,658,108	26,795,068	24,655,936	25,741,721
Full Time Equivalents Total	53.35	53.35	53.35	53.35

### PTO and Benefits Indirect Costs

The Pooled Benefits Indirect Costs program funds costs for health and dental insurance, workers compensation, and unemployment insurance contributions.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
PTO and Benefits Indirect Costs	(1,984,689)	6,141,602	1,191,503	3,914,568



# Seattle City Light

## **SCL - BO-CL-CUSTCARE - Customer Care**

The purpose of the Customer Service Budget Summary Level is to provide customer experience support specific to customer information systems and to implement demand-side conservation measures that offset the need for additional generation resources.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Conservation Expenses	3,890,480	5,037,314	9,732,494	11,194,319
Customer Accounts & Services	45,378,192	49,408,739	59,465,851	60,993,128
<b>Total</b>	<b>49,268,673</b>	<b>54,446,053</b>	<b>69,198,345</b>	<b>72,187,447</b>
Full-time Equivalents Total*	132.15	132.15	132.15	132.15

*\*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 Customer Care Budget Summary Level:*

### **Conservation Expenses**

The Conservation Expenses program provides O&M funding for demand-side conservation measures that offset the need for additional generation resources.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Conservation Expenses	3,890,480	5,037,314	9,732,494	11,194,319

### **Customer Accounts & Services**

The Customer Accounts and Services program provides O&M funding for customer experience support.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Customer Accounts & Services	45,378,192	49,408,739	59,465,851	60,993,128
Full Time Equivalents Total	132.15	132.15	132.15	132.15

## **SCL - BO-CL-DEBTSRVC - Debt Service**

The purpose of the Debt Service Budget Summary Level is to meet principal repayment and interest obligations on funds borrowed to meet City Light's capital expenditure requirements.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Debt Service	244,968,394	255,243,609	248,088,787	259,008,143
<b>Total</b>	<b>244,968,394</b>	<b>255,243,609</b>	<b>248,088,787</b>	<b>259,008,143</b>

## Seattle City Light

*\*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*

### **SCL - BO-CL-PWRSUPPLY - Power Supply O&M**

The purpose of the Power Supply O&M Budget Summary Level is to support transportation electrification, solar, and other technologies; implement demand-side conservation measures that offset the need for additional generation resources; and monitor compliance with federal electric reliability standards. The power marketing operations of the utility are also included in this Budget Summary Level.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Purchased Power/Power Supply	368,876,302	344,349,303	417,829,443	456,037,112
<b>Total</b>	<b>368,876,302</b>	<b>344,349,303</b>	<b>417,829,443</b>	<b>456,037,112</b>
Full-time Equivalents Total*	64.95	69.95	71.95	74.95

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### **SCL - BO-CL-TAXES - Taxes**

The purpose of the Taxes Budget Summary Level is to pay City Light's legally required tax payments for state, city, and local jurisdictions. This Budget Summary Level includes funding for franchise contract payments negotiated with local jurisdictions in City Light's service territory.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Taxes	114,856,449	120,555,101	131,104,154	134,369,021
<b>Total</b>	<b>114,856,449</b>	<b>120,555,101</b>	<b>131,104,154</b>	<b>134,369,021</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*

### **SCL - BO-CL-UTILOPS - Utility Operations O&M**

The purpose of the Utility Operations O&M Budget Summary Level is to provide reliable electricity to customers through operation and maintenance of City Light's power production facilities, substations, transmission systems, and overhead and underground distribution systems in a clean, safe, efficient, reliable, and environmentally responsible manner. The utility's energy delivery engineering, power production engineering, generation operations, asset management, power system functions, renewable resource development programs, hydroelectric relicensing, and real estate are also included in this Budget Summary Level.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Distribution O&M	75,133,584	83,242,592	90,547,664	93,451,464
Generation O&M	39,696,284	36,044,181	50,522,431	53,053,735
Transmission O&M	22,396,269	24,159,233	30,260,778	31,122,975

## Seattle City Light

<b>Total</b>	<b>137,226,138</b>	<b>143,446,005</b>	<b>171,330,872</b>	<b>177,628,173</b>
Full-time Equivalents Total*	526.92	526.92	530.92	530.92
*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 Utility Operations O&M Budget Summary Level:

### Distribution O&M

The Distribution Operations and Maintenance program funds the operation and maintenance of City Light's overhead and underground distribution systems.

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Distribution O&M	75,133,584	83,242,592	90,547,664	93,451,464
Full Time Equivalents Total	287.08	287.08	291.08	291.08

### Generation O&M

The Generation Operations and Maintenance program funds the operation and maintenance of City Light's power production facilities.

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Generation O&M	39,696,284	36,044,181	50,522,431	53,053,735
Full Time Equivalents Total	125.63	125.63	125.63	125.63

### Transmission O&M

The Transmission Operations and Maintenance program funds the operation and maintenance of City Light's substation and transmission systems.

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>Expenditures/FTE</b>	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
Transmission O&M	22,396,269	24,159,233	30,260,778	31,122,975
Full Time Equivalents Total	114.21	114.21	114.21	114.21

### SCL - BO-CL-V - Environmental Affairs O&M

The purpose of the Environmental Affairs O&M Budget Summary Level is to help the utility generate and deliver energy in an environmentally responsible manner. This Budget Summary Level also supports the utility's renewable resource development programs, hydro relicensing, and real estate.

<b>Program Expenditures</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
ENVIRO AFFAIRS OPS O&M	18,600	-	-	-
<b>Total</b>	<b>18,600</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Seattle City Light

*\*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 Public Utilities

Andrew Lee, General Manager & CEO

(206) 684-3000

<http://www.seattle.gov/util/>

## Department Overview

Seattle Public Utilities (SPU) provides reliable, efficient and environmentally conscious utility services to enhance the quality of life and livability in all communities SPU serves. SPU operates three distinct utilities: Drainage and Wastewater, Solid Waste, and Water. These three utilities or Lines of Business maintain separate revenue sources, separate enterprise funds, and unique capital improvement projects, but share other capital projects and technology as well as common operations and administration.

**Drainage and Wastewater:** The Drainage and Wastewater Utility collects and disposes or discharges storm runoff and wastewater from residences, businesses, institutions, and public properties within the City. In addition to handling sewage and storm water runoff, Drainage and Wastewater works with other government agencies and private parties to address Federal EPA-mandated sediment cleanup projects where contamination is linked to storm water or sewage, such as Gas Works Park and the Lower Duwamish Waterway. Drainage and Wastewater systems include approximately 448 miles of separated sanitary sewers, 968 miles of combined sewers, 481 miles of storm drains, 67 pump stations, 82 permitted combined sewer overflow points, 591 storm drain outfalls, 578 water quality structures, 295 drainage flow control facilities, and 38 combined sewer overflow control detention tanks and pipes.

**Solid Waste:** The Solid Waste Utility collects and processes recycling, compostable, and residential and commercial garbage to promote public health and safety, quality of life, and environmental stewardship. The City owns and operates two transfer stations, two household hazardous waste facilities, a fleet of trucks and heavy equipment, and several closed landfills. The Solid Waste Capital Improvement Plan (CIP) supports the transfer stations, heavy equipment, and post-closure projects on landfills previously used by the City. In addition, SPU contracts with private companies who collect household refuse, compostable material, and recyclables. The companies deliver the material to recycling and composting facilities and to transfer stations for its ultimate processing or disposal. In concert with its waste handling and disposal activities, Solid Waste engages its customers in environmental sustainability programs that promote recycling, composting, and reducing waste generation. Solid Waste also works to keep Seattle clean by providing public litter cans and recycling bins across Seattle.

**Water:** The Water Utility provides reliable, clean, and safe water to more than 1.5 million customers in and around Seattle for consumption and other uses. The water delivery system extends from Edmonds to Des Moines and from Puget Sound to Lake Joy near Duvall. SPU delivers water directly to its customers in Seattle and adjacent areas and provides wholesale water to 21 suburban water utilities and interlocal associations for distribution to their customers. The Water Utility includes over 1,900 miles of pipeline, 30 pump stations, two primary water treatment plants, 11 booster chlorination facilities, three groundwater wells, and the Tolt and Cedar River watersheds (including over 103,000 acres of restricted-access, protected forestland). The Utility builds, operates, and maintains the City's water infrastructure to ensure system reliability, to conserve and enhance the region's environmental resources, and to protect public health and safety. SPU engages the community in conservation efforts to reduce water consumption.

Through these Lines of Business, SPU also manages a body of **General Fund** (GF) funded work. This includes the Clean City program, including litter abatement, illegal dumping remediation, and above-ground rodent control. General Fund supported services include services for the unsheltered and minimally housed, which includes Clean City programs like the Encampment Bag ("Purple Bag") Program and Clean City RV Remediation, as well as the Public Hygiene program providing public-access shower trailers. Other SPU GF-funded work includes maintaining survey markers throughout Seattle, standardizing construction specifications and planning documents, and maintaining engineering records for the City. The GF also funds SPU's Trees for Seattle Program, which works to maintain and increase the urban tree canopy in Seattle.

## Seattle Public Utilities

SPU monitors its funds using Council-adopted financial performance metrics developed with external financial advisors. These metrics include net income, cash balances, cash contributions to CIP, debt service coverage (a measure of revenue available to fulfill annual debt service obligations), and, for the Drainage and Wastewater Fund, debt to asset ratio. Based on these metrics, coupled with SPU's strong leadership, rating agencies have assigned all three SPU enterprise funds strong, investment grade bond ratings in line with peer west coast utilities, noting elected officials' commitment to sound financial management and a history of adopting prudent rates. Strong ratings help to minimize borrowing costs and, in turn, customers' bills over the long-term.

### Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	22,721,888	26,705,037	26,664,045	27,689,783
Other Funding - Operating	984,579,276	1,126,202,449	1,146,699,640	1,190,680,244
<b>Total Operations</b>	<b>1,007,301,164</b>	<b>1,152,907,487</b>	<b>1,173,363,685</b>	<b>1,218,370,028</b>
<b>Capital Support</b>				
Other Funding - Capital	265,344,515	427,785,127	411,988,405	461,986,776
<b>Total Capital</b>	<b>265,344,515</b>	<b>427,785,127</b>	<b>411,988,405</b>	<b>461,986,776</b>
<b>Total Appropriations</b>	<b>1,272,645,679</b>	<b>1,580,692,614</b>	<b>1,585,352,090</b>	<b>1,680,356,804</b>
Full-Time Equivalents Total*	1,499.30	1,506.80	1,567.80	1,582.80

\* 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 2025-26 Proposed Budget for SPU is \$1.6 billion in 2025 and \$1.7 billion in 2026. The proposed budget increases operations and maintenance (O&M) appropriations (including General Fund supported work) by \$20 million in 2025 and by \$45 million in 2026. This includes SBP-endorsed investments in utility services, infrastructure, environment, and enhanced customer support. It also includes staff resources and funding for directly operating the Tolt Water Treatment Facility and staffing for side sewer permitting (including position transfers from the Seattle Department of Construction and Inspections or SDCI). Graffiti Abatement services and staff are transferred to SPR to better coordinate Citywide graffiti abatement efforts currently split across multiple departments. Altogether, increased O&M spending supports a net 60 new positions at SPU (10 of them transferred from SDCI).

SPU's proposed capital appropriations for 2025 are \$25 million lower than 2024, though up \$50 million between 2025 and 2026. These largely reflect shifts in timing for major capital programs, as well as new SBP-related investments. More detail on each line of business follows. For more information, please see the 2025-2030 Proposed Capital Improvement Program.

The proposed budget for SPU reflects the priorities laid out in the 2025-2030 Strategic Business Plan (SBP), which was approved by the City Council in early September 2024. The proposed budget also reflects current and endorsed utility rates. For 2025-2030, the SBP endorses a combined average annual rate increase of 4.7%.

# Seattle Public Utilities

## Drainage and Wastewater Highlights

The 2025 Proposed Budget increases Operating and Maintenance (O&M) in appropriations for Drainage and Wastewater by \$39 million in 2025 and \$37 million in 2026. These changes include funding for engineering staff, consultant support, and technical changes related to taxes and fees, debt service, major service contracts, central costs, and labor-related changes.

The 2025-2030 Proposed CIP reduces the Drainage and Wastewater capital expenditures in 2025 by \$26 million compared to 2024 and then increases them by \$40 million in 2026. Total Drainage and Wastewater CIP appropriations are \$231 million in 2025 and \$267 million in 2026. This reflects updated project timelines and scopes. Major programming includes continued support for the Ship Canal Water Quality Project, the South Park Water Quality Facility, the Protection of Beneficial Uses program (which includes stream culvert replacement and floodplain reconnection efforts), and efforts to reduce sewer backups, flooding, and landslides. The Drainage and Wastewater CIP also supports several shared technology projects such as cybersecurity updates, knowledge-based solutions for project control, and financial management tools.

Drainage and Wastewater activities are funded by ratepayers. In September, the City adopted new Drainage and Wastewater Rates for 2025 to 2027 which are consistent with rates endorsed in the 2025-2030 Strategic Business Plan. Sewer rates will increase by 5.0% in 2025, 2026, and 2027, while drainage rates will grow by 5.0% in 2025 and 2026 and by 5.1% in 2027. SPU sewer rates include contractually obligated King County treatment rates that are passed through to customers.

## Water Highlights

The 2025-26 Proposed Budget increases Water Fund O&M expenditures by \$9 million in 2025 and \$12 million in 2026. This covers staffing increases, consultant support, and shared administrative expenditures. These changes also cover increased labor costs, tax payments, debt service, and other inflationary costs.

The 2025-2030 Proposed CIP increases Water Fund capital appropriations in 2025 by \$10 million in 2025 and \$22 million in 2026. Total CIP appropriations for Water are \$150 million in 2025 and \$171 million in 2026. Changes largely reflect updated project timelines. Key capital expenditures include continuing asset management investments, such as rehabilitation and replacement of distribution system infrastructure like mains, valves, hydrants, and meters, as well as water system infrastructure improvements related to transportation projects. The latter includes projects like the Levy to Move Seattle, seismic upgrades for critical infrastructure following the 2018 water system seismic study, and dam safety projects.

Water operations are funded by ratepayers. Retail customers provide around 75% of the Water Fund's operating revenues, with roughly equal revenues coming from residential and commercial users. Wholesale customers – districts and agencies who purchase water from SPU – provide most of the remaining operating revenues, while small amounts are generated by non-rate fees and other sources. Retail water rates, in effect through 2026, are currently set to increase by 2.0% in both 2025 and 2026.

## Solid Waste Highlights

The 2025-26 Proposed Budget decreases Solid Waste O&M appropriations by \$28.5 million in 2025 and by a further \$5 million in 2026. O&M costs include labor costs including for new positions, shared utility-wide administrative costs, and updated projections for taxes, debt service, and major service contract payments.

Compared to the 2024, the proposed CIP expenditures for Solid Waste are just \$307,863 higher in 2025 and \$7.6 million lower in 2026. Total Solid Waste CIP appropriations for 2025 are \$31 million (for 2026, \$24 million). For Solid Waste, major projects include cleanup of the historic South Park Landfill and South Transfer Station operational improvements.

Solid Waste operations are funded primarily by charges to residents and businesses, based on the amounts of garbage. Solid Waste Rates for 2025 are set to increase by 2.5%. A new rate ordinance is scheduled to be introduced to the City Council next year, which will legislate rates for 2026 through 2028, in line with the recently passed 2025-

# Seattle Public Utilities

2030 Strategic Business Plan.

## General Fund

For general government services, the 2025-26 Proposed Budget provides SPU \$28.1 million in GF appropriations for 2025, and \$29.5 million in 2026. Over \$20 million supports general cleaning, hygiene, and litter abatement services across Seattle. This includes the Clean City Program and support for the Unified Care Team operations. Many Clean City and hygiene services support the unsheltered and minimally housed populations, such as the Encampment Bag Program, RV Remediation, and the Public Hygiene Program for shower trailers and restroom facilities.

The 2025-26 Proposed Budget includes certain changes to General Fund programming in SPU. Changes include:

- Establishing an SPU-owned “One Seattle” tree nursery.
- Expanding the Unified Care Team (UCT) operations to help cover weekend service.

In addition, the Proposed Budget makes two programmatic transfers from SPU to the Seattle Department of Parks and Recreation (SPR), both of which also result in net GF reductions due to reduced overhead and administration costs:

- Clean City Graffiti abatement services, including nine (9.0) full-time employees, are transferred to SPR in order to consolidate Citywide graffiti abatement services under the One Seattle Graffiti Initiative.
- A portion of SPU’s hygiene services budget is being transferred to SPR in order to improve public restroom access in parks.

More information on these changes is shared in the SPR Proposed Budget sections. For more on SPU’s budget changes, including non-General Fund and capital changes, see below.



# Seattle Public Utilities

## Incremental Budget Changes

### Seattle Public Utilities

	Dollars	FTE
<b>2025 Beginning Budget</b>	<b>1,565,929,166</b>	<b>1506.80</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	-	-
Reversal of 2024 One-Time Budget Change	416,000	-
Technical Changes (Labor, Indirect Costs, Tax Payments, Debt Service, and Major Service Contracts)	7,860,646	-
Technical Changes II (Citywide Indirect Costs)	7,336,187	-
<b>Proposed Operating</b>		
Strategic Business Plan Endorsed Investments in Infrastructure and Essential Services	811,189	5.00
Strategic Business Plan Endorsed Investments in Human Resources and Ratepayer Services	1,972,973	5.00
Strategic Business Plan Endorsed Investments in Sustainability and Protection of the Natural Environment	1,804,171	6.00
Strategic Business Plan Endorsed Investments in Enhanced Utility Business Practices	2,781,712	13.00
Moving Tolt Water Treatment Facility Operations In-House	3,836,949	21.00
Side Sewer Permitting in Seattle Public Utilities	-	18.00
Funding for a One Seattle Tree Nursery	680,020	1.00
Unified Care Team Expansion	85,000	-
Transfer of Hygiene Station Budget and Operations to Seattle Parks and Recreation	(835,000)	-
One Seattle Graffiti Initiative Consolidation	(3,089,944)	(9.00)
<b>Proposed Capital</b>		
Drainage and Wastewater Fund Capital Budget Changes	(6,444,760)	-
Solid Waste Fund Capital Budget Changes	(2,645,833)	-
Water Fund Capital Budget Changes	5,238,370	-
Technology-Related Capital Budget Changes	2,818,950	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(4,686,694)	-
Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77	1,482,989	-
Ongoing Changes from Current Year Legislation	-	1.00
SPU Revenues	-	-
Fund Balancing	-	-
<b>Total Incremental Changes</b>	<b>\$19,422,924</b>	<b>61.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$1,585,352,090</b>	<b>1567.80</b>

# Seattle Public Utilities

## Description of Incremental Budget Changes

### Baseline

#### **Citywide Adjustments for Standard Cost Changes**

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

For Seattle Public Utilities, these changes are included under the budget actions labeled "Technical Changes."

#### **Reversal of 2024 One-Time Budget Change**

Expenditures	\$416,000
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This is a baseline change that reverses a one-time Council Amendment from the 2024 Adopted Budget, which had transferred funding from SPU to the Office of Economic Development.

#### **Technical Changes (Labor, Indirect Costs, Tax Payments, Debt Service, and Major Service Contracts)**

Expenditures	\$7,860,646
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This item adjusts the appropriations for the Water Fund, Drainage and Wastewater Fund, Solid Waste Fund, and General Fund for technical changes. These include revised citywide indirect costs, labor-related increases (including wage increases), other inflation-related cost increases, as well as revised projections for taxes, debt service, and major service contract payments.

These adjustments and the SPU budget overall are consistent with the 2025-2030 Strategic Business Plan as well as with 2025-2027 Drainage & Wastewater Rates recently approved by Council.

#### **Technical Changes II (Citywide Indirect Costs)**

Expenditures	\$7,336,187
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This item further adjusts appropriations for the Water Fund, Drainage and Wastewater Fund, Solid Waste Fund, and General Fund to cover additional charges for citywide indirect costs.

### Proposed Operating

#### **Strategic Business Plan Endorsed Investments in Infrastructure and Essential Services**

Expenditures	\$811,189
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Position Allocation	10.00
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This item increases appropriation authority across the Water, Drainage and Wastewater, and Solid Waste Funds and adds five full-time employees in 2025 and five in 2026. These changes support operations and maintenance (O&M) for key utility services and infrastructure. These include staffing increases for the Project Delivery and Engineering Branch in the Drainage and Wastewater division, the Project Controls Group, and O&M engineers for capital project support. This item also increases appropriations for implementation of the Waste Prevention Strategic Plan, acoustic leak detection testing for the East Side Supply Pipeline, compactor maintenance at the North and South Transfer Stations, increased pavement restoration costs incurred during water system maintenance, and O&M costs for

## Seattle Public Utilities

Water Transmission System corridor improvements to surface-level facilities.

### Strategic Business Plan Endorsed Investments in Human Resources and Ratepayer Services

Expenditures	\$1,972,973
Position Allocation	7.00

This item increases appropriation authority across the Water, Drainage and Wastewater, and Solid Waste Funds and adds position authority for seven full-time employees in 2025. These items provide for Strategic Business Plan endorsed investments in human resources, internal resourcing, and enhanced services for ratepayers. These include staffing and funding for: Phase III Side Sewer Assistance Program investments for lining and repairing side sewers for eligible low-income customers; Human Resources investments in technology, recruitment, training, and staff development; and a full-time transfer station scale attendant. Funding also covers consultant costs for payment platform enhancements and system automation and an arc-flash risk analysis mandated by Occupational Health and Safety Administration (OSHA) regulations.

### Strategic Business Plan Endorsed Investments in Sustainability and Protection of the Natural Environment

Expenditures	\$1,804,171
Position Allocation	6.00

This item increases appropriation authority across the Water, Drainage and Wastewater, and Solid Waste Funds and adds position authority for six full-time employees. These appropriations cover investments to reduce waste and pollution and better protect Seattle's water, drainage, and wastewater systems. This includes staffing adds (and associated budget increases) for food waste prevention compliance, the Zero Waste initiative, focus-area planning for the Shape Our Water Initiative (improving resilience of drainage and wastewater systems), Arbor Heights sewer capacity work (addressing an existing consent decree), and SPU facility electrification. Funding is also increased for sampling and monitoring per National Pollutant Discharge Elimination System (NPDES) requirements. Furthermore, appropriations will also cover efforts to better manage or reduce solid waste collections across several sectors (including multifamily residential, the construction sector, and the Natural Yard Care program).

### Strategic Business Plan Endorsed Investments in Enhanced Utility Business Practices

Expenditures	\$2,781,712
Position Allocation	21.00

This item increases appropriation authority across the Water, Drainage and Wastewater, and Solid Waste Funds and adds position authority for 13 full-time employees in 2025 and eight FTE in 2026. These positions are intended to address goals laid out by the 2025-2030 Strategic Business Plan around strengthening core business practices. This includes staffing for an in-house pipe-lining crew, operations and maintenance for new capital assets (such as the Ship Canal Water Quality Project, the South Park Pump Station, and the Pearl Street Combined Sewer Overflow), 2026 staffing increases for water service line replacement crews, and additional asset management, fleet management, and contracting support.

### Moving Tolt Water Treatment Facility Operations In-House

Expenditures	\$3,836,949
Position Allocation	21.00

This item increases appropriation authority in the Water Fund and provides position authority for 21 full-time employees. This change allows SPU to directly operate the Tolt Water Treatment Facility. Operations are currently managed by a contractor under a Design-Build-Operate contract initiated in 1997. The contract is scheduled to expire in 2026, and the contractor has signaled their desire to end the contract early. With this change, SPU would directly operate and maintain the facility 24 hours per day, 365 days per year, while meeting federal and state

## Seattle Public Utilities

regulatory requirements. This transition will require hiring staff in areas such as operations, maintenance and management.

### Side Sewer Permitting in Seattle Public Utilities

Expenditures	-
Position Allocation	18.00

This item increases position authority in SPU by 18 full-time employees. Ten of these positions are being transferred from the Seattle Department of Construction and Inspections (SDCI). This change will allow SPU to directly administer side sewer permitting for both new developments and repairs or replacements of existing side sewers. Currently, SDCI oversees side sewer permitting and inspections under a service level agreement (SLA) with SPU in effect since 2003. This change is intended to promote consistent interpretation, application, and enforcement of the side sewer code. It is also expected to better ensure protection of SPU drainage and wastewater infrastructure. This change should be seamless to the customer and result in timely and more efficient service. See also the 2025-26 Proposed Budget section for SDCI.

### Funding for a One Seattle Tree Nursery

Expenditures	\$680,020
Position Allocation	1.00

This item adds \$388,000 in General Fund appropriation in 2025 and \$304,000 in 2026. It also adds \$292,020 in 2025 and \$228,510 in 2026 in Drainage and Wastewater Fund appropriations as well as position authority for one full-time employee. These changes will allow SPU to establish and maintain a publicly owned tree nursery with the initial capacity of 500 trees. This effort would support Seattle's tree canopy, equity, climate resilience, and stormwater management goals. Site selection criteria would include capacity for future expansion. Funding is intended to cover design and site construction, general operations, and equipment, as well as a green jobs training program which would provide maintenance and career learning opportunities in the arboriculture field. The position being added would support nursery operations work, seek external grants, and lead interdepartmental tree pest readiness and response work.

### Unified Care Team Expansion

Expenditures	\$85,000
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The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores public spaces. The 2025-2026 Proposed Budget expands services provided by the UCT from five to seven days per week.

This item adds \$85,000 GF to Seattle Public Utilities for weekend vendor-provided cleanup and solid waste disposal activities. The vendor will only perform exterior cleaning of encampments on weekends.

### Transfer of Hygiene Station Budget and Operations to Seattle Parks and Recreation

Expenditures	\$(835,000)
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The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item transfers GF budget for hygiene stations (portable toilets and handwashing stations) from SPU to SPR, resulting in a net \$250,000 General Fund reduction due to reduced overhead and administration costs. This will allow Parks to site hygiene stations in City parks, enhancing the City's ability to site hygiene stations and providing wider access to restroom facilities. SPU will continue to operate and staff the wider Public Hygiene Program including up to three hygiene trailers with shower facilities, providing services to the unsheltered and minimally housed. A corresponding item increases General Fund appropriations in the Department of Parks and Recreation (SPR) by \$585,000.

# Seattle Public Utilities

## One Seattle Graffiti Initiative Consolidation

Expenditures	\$(3,089,944)
Position Allocation	(9.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item transfers GF budget and position authority for nine full-time employees to Seattle Parks and Recreation (SPR). This transfer includes seven of SPU's Graffiti Rangers, as well as an administrative position and an Executive 2. This transfer effectuates a consolidation of citywide graffiti abatement services under the One Seattle Graffiti Initiative at SPR. The net effect of this transfer is a \$495,475 GF savings.

## Proposed Capital

### Drainage and Wastewater Fund Capital Budget Changes

Expenditures	\$(6,444,760)
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This item adjusts appropriations for the Drainage and Wastewater Fund to align with the Proposed 2025-2030 Capital Improvement Program. The Drainage and Wastewater Line of Business maintains a network of sewer and drainage systems throughout the City of Seattle. These assets include sanitary sewers, combined sewers, pump stations, force mains, Combined Sewer Overflow (CSO) points and tanks, storm drains, catch basins, ditches, culverts, water quality structures, drainage flow control facilities, and green stormwater infrastructure. These appropriations cover ongoing capital expenditures for major projects including the Ship Canal Water Quality Project, the South Park Water Quality Facility, Pipe Rehabilitation and Pump Station Improvement projects, as well as compliance with regulatory or legal requirements.

For more information, please see Proposed 2025-2030 Capital Improvement Program.

### Solid Waste Fund Capital Budget Changes

Expenditures	\$(2,645,833)
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This item adjusts appropriations for the Solid Waste Fund to align with the Proposed 2025-2030 Capital Improvement Program. The Solid Waste Line of Business collects and disposes solid waste generated within the City of Seattle. It also manages city-owned infrastructure including two transfer stations, one recycling and re-use facility, two household hazardous waste facilities, trucks and heavy equipment, and five closed landfill sites. Key investments funded in this Proposed CIP include: the South Transfer Station Facility Redevelopment, cleanup of the South Park Landfill, a compactor replacement at the North Transfer Station, and floor replacement at the South Transfer Station.

For more information, please see 2025-2030 Proposed Capital Improvement Program.

### Water Fund Capital Budget Changes

Expenditures	\$5,238,370
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This item adjusts appropriations for the Water Fund to align with the Proposed 2025-2030 Capital Improvement Program. The Water Line of Business provides drinking water to over 1.5 million people throughout Seattle and surrounding areas. It also manages city-owned infrastructure including the Cedar and South Fork Tolt watersheds, water treatment plants, treated water storage, pump stations, hydrants, and transmission and distribution system pipelines.

Key investments funded in this Proposed CIP include water system improvements associated with transportation projects, operational and regional facility construction, seismic upgrades to reservoirs and other infrastructure,

## Seattle Public Utilities

replacement of the Bitter Lake Reserve floating cover, and South Fork Tolt Dam relicensing under the Federal Energy Regulatory Commission (FERC) (a joint effort with Seattle City Light).

For more, please see 2025-2030 Proposed Capital Improvement Program.

### Technology-Related Capital Budget Changes

Expenditures \$2,818,950

This item provides for appropriations across the Water, Drainage and Wastewater, and Solid Waste Funds for shared Technology Capital Improvement Program activities. These appropriations cover investments in financial management and internal controls, cybersecurity, improved enterprise asset management, project controls, as well as Strategic Business Plan-endorsed investments in Advanced Metering Infrastructure, upgraded Customer Care and Billing, implementation of centralized data architecture and design, and enhanced enterprise content management.

For more information, please 2025-2030 Proposed Capital Improvement Program.

### Proposed Technical

#### Final Adjustments for Standard Cost Changes

Expenditures \$(4,686,694)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

#### Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77

Expenditures \$1,482,989

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and Local 77 bargaining units, for personnel costs included in Seattle Public Utilities' budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### Ongoing Changes from Current Year Legislation

Position Allocation 1.00

This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance.

#### SPU Revenues

Revenues \$(133,187,421)

This item budgets SPU's projected revenues for 2025 and 2026.

#### Fund Balancing

Revenues \$137,887,889

This is at technical item that budgets use of fund balance for balancing purposes.

# Seattle Public Utilities

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>SPU - BC-SU-C110B - Distribution</b>				
43000 - Water Fund	39,504,960	44,060,074	53,469,435	65,718,787
<b>Total for BSL: BC-SU-C110B</b>	<b>39,504,960</b>	<b>44,060,074</b>	<b>53,469,435</b>	<b>65,718,787</b>
<b>SPU - BC-SU-C120B - Transmission</b>				
43000 - Water Fund	11,030,191	13,522,272	11,915,442	25,265,759
<b>Total for BSL: BC-SU-C120B</b>	<b>11,030,191</b>	<b>13,522,272</b>	<b>11,915,442</b>	<b>25,265,759</b>
<b>SPU - BC-SU-C130B - Watershed Stewardship</b>				
43000 - Water Fund	874,742	4,885,999	2,878,358	4,956,409
<b>Total for BSL: BC-SU-C130B</b>	<b>874,742</b>	<b>4,885,999</b>	<b>2,878,358</b>	<b>4,956,409</b>
<b>SPU - BC-SU-C140B - Water Quality &amp; Treatment</b>				
43000 - Water Fund	2,016,104	6,450,289	1,426,186	10,237,252
<b>Total for BSL: BC-SU-C140B</b>	<b>2,016,104</b>	<b>6,450,289</b>	<b>1,426,186</b>	<b>10,237,252</b>
<b>SPU - BC-SU-C150B - Water Resources</b>				
43000 - Water Fund	5,977,112	16,706,188	19,510,912	15,270,762
<b>Total for BSL: BC-SU-C150B</b>	<b>5,977,112</b>	<b>16,706,188</b>	<b>19,510,912</b>	<b>15,270,762</b>
<b>SPU - BC-SU-C160B - Habitat Conservation Program</b>				
43000 - Water Fund	4,440,200	3,686,223	1,570,811	5,738,262
<b>Total for BSL: BC-SU-C160B</b>	<b>4,440,200</b>	<b>3,686,223</b>	<b>1,570,811</b>	<b>5,738,262</b>
<b>SPU - BC-SU-C230B - New Facilities</b>				
45010 - Solid Waste Fund	2,348,048	24,161,970	21,015,121	16,138,520
<b>Total for BSL: BC-SU-C230B</b>	<b>2,348,048</b>	<b>24,161,970</b>	<b>21,015,121</b>	<b>16,138,520</b>
<b>SPU - BC-SU-C240B - Rehabilitation &amp; Heavy Equipment</b>				
45010 - Solid Waste Fund	206,824	2,260,000	397,000	807,000
<b>Total for BSL: BC-SU-C240B</b>	<b>206,824</b>	<b>2,260,000</b>	<b>397,000</b>	<b>807,000</b>
<b>SPU - BC-SU-C333B - Protection of Beneficial Uses</b>				
44010 - Drainage and Wastewater Fund	15,553,200	36,683,378	30,377,663	58,904,106
<b>Total for BSL: BC-SU-C333B</b>	<b>15,553,200</b>	<b>36,683,378</b>	<b>30,377,663</b>	<b>58,904,106</b>
<b>SPU - BC-SU-C350B - Sediments</b>				
44010 - Drainage and Wastewater Fund	5,579,626	10,734,002	13,421,604	13,177,974
<b>Total for BSL: BC-SU-C350B</b>	<b>5,579,626</b>	<b>10,734,002</b>	<b>13,421,604</b>	<b>13,177,974</b>

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### SPU - BC-SU-C360B - Combined Sewer Overflows

44010 - Drainage and Wastewater Fund	84,101,627	111,767,108	92,097,937	92,151,870
<b>Total for BSL: BC-SU-C360B</b>	<b>84,101,627</b>	<b>111,767,108</b>	<b>92,097,937</b>	<b>92,151,870</b>

### SPU - BC-SU-C370B - Rehabilitation

44010 - Drainage and Wastewater Fund	44,013,182	61,249,734	43,888,034	43,146,299
<b>Total for BSL: BC-SU-C370B</b>	<b>44,013,182</b>	<b>61,249,734</b>	<b>43,888,034</b>	<b>43,146,299</b>

### SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide

44010 - Drainage and Wastewater Fund	15,174,406	12,202,802	10,958,377	20,757,436
<b>Total for BSL: BC-SU-C380B</b>	<b>15,174,406</b>	<b>12,202,802</b>	<b>10,958,377</b>	<b>20,757,436</b>

### SPU - BC-SU-C410B - Shared Cost Projects

43000 - Water Fund	14,836,070	44,593,173	53,231,789	39,806,856
44010 - Drainage and Wastewater Fund	11,467,865	19,398,664	34,536,996	34,506,705
45010 - Solid Waste Fund	3,335,930	2,249,251	8,423,790	5,352,781
<b>Total for BSL: BC-SU-C410B</b>	<b>29,639,865</b>	<b>66,241,088</b>	<b>96,192,575</b>	<b>79,666,341</b>

### SPU - BC-SU-C510B - Technology

43000 - Water Fund	1,917,776	5,323,080	5,533,648	4,221,000
44010 - Drainage and Wastewater Fund	2,364,847	5,449,820	5,791,027	4,321,500
45010 - Solid Waste Fund	601,805	2,401,100	1,544,274	1,507,500
<b>Total for BSL: BC-SU-C510B</b>	<b>4,884,428</b>	<b>13,174,000</b>	<b>12,868,950</b>	<b>10,050,000</b>

### SPU - BO-SU-N000B - General Expense

00100 - General Fund	2,143,729	2,291,000	2,405,550	2,525,827
43000 - Water Fund	143,664,478	151,803,956	148,088,951	151,915,767
44010 - Drainage and Wastewater Fund	329,493,163	360,285,009	394,538,241	424,426,427
45010 - Solid Waste Fund	181,199,626	247,353,115	213,410,300	205,371,639
<b>Total for BSL: BO-SU-N000B</b>	<b>656,500,996</b>	<b>761,733,080</b>	<b>758,443,041</b>	<b>784,239,660</b>

### SPU - BO-SU-N100B - Leadership and Administration

00100 - General Fund	(1,218)	-	-	-
43000 - Water Fund	58,304,593	67,568,815	73,067,237	77,480,575
44010 - Drainage and Wastewater Fund	69,027,272	75,685,676	75,330,168	79,545,830
45010 - Solid Waste Fund	15,466,443	19,487,134	19,884,074	21,165,308
<b>Total for BSL: BO-SU-N100B</b>	<b>142,797,089</b>	<b>162,741,625</b>	<b>168,281,479</b>	<b>178,191,714</b>

### SPU - BO-SU-N200B - Utility Service and Operations

00100 - General Fund	20,579,377	24,414,037	24,258,495	25,163,956
43000 - Water Fund	73,447,575	79,866,012	87,955,657	91,709,238
44010 - Drainage and Wastewater Fund	76,135,008	83,318,870	88,524,727	91,315,199



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45010 - Solid Waste Fund	37,841,120	40,833,863	45,900,285	47,750,261
<b>Total for BSL: BO-SU-N200B</b>	<b>208,003,079</b>	<b>228,432,782</b>	<b>246,639,165</b>	<b>255,938,653</b>
<b>Department Total</b>	<b>1,272,645,679</b>	<b>1,580,692,614</b>	<b>1,585,352,090</b>	<b>1,680,356,804</b>
<b>Department Full-Time Equivalents Total*</b>	<b>1,495.30</b>	<b>1,510.80</b>	<b>1,567.80</b>	<b>1,582.80</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 Public Utilities

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
00100 - General Fund	22,721,888	26,705,037	26,664,045	27,689,783
43000 - Water Fund	356,013,802	438,466,080	458,648,427	492,320,666
44010 - Drainage and Wastewater Fund	652,910,194	776,775,063	789,464,774	862,253,346
45010 - Solid Waste Fund	240,999,794	338,746,434	310,574,844	298,093,009
<b>Budget Totals for SPU</b>	<b>1,272,645,679</b>	<b>1,580,692,614</b>	<b>1,585,352,090</b>	<b>1,680,356,804</b>

# Seattle Public Utilities

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
341040	Sales Of Maps & Publications	5,846	-	-	-
360220	Interest Earned On Deliquent A	8,393	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>14,239</b>	-	-	-
360750	Misc Reimb Adj-Pers & Other	6,837	-	-	-
<b>Total Revenues for: 13000 - Transportation Fund</b>		<b>6,837</b>	-	-	-
309010	Non-Operating Revenues	-	648,096	692,595	701,370
332020	Build America Bonds Subsidy Pa	1,764,951	1,740,537	1,670,664	1,597,047
333110	Ind Fed Grants	495,336	-	-	-
334010	State Grants	350,467	5,468,427	6,642,722	6,808,790
337080	Other Private Contrib & Dons	2,411,390	-	-	-
341320	Property Mgmt Svcs	10,056	-	-	-
343010	Architect/Engineering Svc Chrg	291,567	-	-	-
343020	Services For Others-Nonop	6,134	-	-	-
343080	Unbilled Rev	(342,195)	-	-	-
343090	Elderly Utility Credit	(6,336,056)	-	-	-
343110	Retail Water Utility Services	224,974,725	222,663,009	228,451,766	233,235,543
343120	Wholesale Water Sales	59,042,670	62,776,212	58,440,142	59,708,212
343130	Other Utility Operating Rev	5,107,436	6,480,704	5,791,922	5,913,723
343310	Recoveries	5,234,285	-	-	-
343350	Municipal Utility Services	12,082,136	12,342,714	12,541,576	12,804,200
343360	Tap Revenue	10,312,656	8,275,388	12,805,507	13,073,654
343900	Utilities-Other Rev	(3,700,000)	-	-	-
344020	Vehicle & Equipment Repair	810	-	-	-
350180	Misc Fines & Penalties	(15)	-	-	-
350190	Nsf Check Fees	45,650	-	-	-
360020	Inv Earn-Residual Cash	5,347,651	-	-	-
360220	Interest Earned On Deliquent A	17,435	-	-	-
360300	St Space Facilities Rentals	270	-	-	-
360310	Lt Space/Facilities Leases	600	-	-	-
360320	Rent From Operating Property	599,352	-	-	-
360350	Other Rents & Use Charges	276,061	831,201	851,981	873,281
360380	Sale Of Junk Or Salvage	73,641	-	-	-

## Seattle Public Utilities

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
360420	Other Judgments & Settlements	129,671	-	-	-
360750	Misc Reimb Adj-Pers & Other	4,362	2,417,163	3,587,240	3,753,181
360900	Miscellaneous Revs-Other Rev	144,535	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	757,113	-	-	-
379020	Capital Contributions	1,767,964	-	-	-
379040	Capital Contr-Connect Charge	4,038,095	-	-	-
397100	Intrafund Revenues	-	75,906,480	100,548,869	98,670,089
<b>Total Revenues for: 43000 - Water Fund</b>		<b>324,908,755</b>	<b>399,549,931</b>	<b>432,024,984</b>	<b>437,139,089</b>
400000	Use of/Contribution to Fund Balance	-	38,916,149	26,623,443	55,181,577
<b>Total Resources for:43000 - Water Fund</b>		<b>324,908,755</b>	<b>438,466,080</b>	<b>458,648,427</b>	<b>492,320,666</b>
330020	Intergov-Revenues	23,556	-	-	-
332020	Build America Bonds Subsidy Pa	1,476,901	1,532,321	1,476,901	1,476,901
334010	State Grants	725,776	69,434,801	-	19,966,410
337010	Grants & Contr From Local Govt	9,000	-	-	-
341320	Property Mgmt Svcs	(2,048)	-	-	-
343010	Architect/Engineering Svc Chrg	4,457,888	-	-	-
343020	Services For Others-Nonop	632,772	-	-	-
343080	Unbilled Rev	(1,472,448)	-	-	-
343090	Elderly Utility Credit	(14,126,885)	-	-	-
343130	Other Utility Operating Rev	-	1,932,848	4,952,595	5,245,457
343140	Wastewater Utility Services	360,553,881	386,629,787	402,136,035	422,682,235
343150	Drainage Utility Services	187,646,374	200,775,783	211,160,885	221,759,488
343160	Side Sewer Permit Fees	1,740,170	1,879,847	1,828,266	1,873,972
343170	Sewer Connection Charges	231,059	-	-	-
343180	Drainage Permit Fees	438,310	488,966	460,499	472,012
343310	Recoveries	299	-	-	-
343350	Municipal Utility Services	3,457,500	-	-	-
344020	Vehicle & Equipment Repair	952	-	-	-
347030	Event Admission Fees	(198)	-	-	-
347080	Cult & Rec Training Charges	(324)	-	-	-
350180	Misc Fines & Penalties	(21)	-	-	-
360020	Inv Earn-Residual Cash	14,025,309	-	-	-
360220	Interest Earned On Deliquent A	7,710	-	-	-
360250	Other Equip/Vehicle Rentals	(291)	-	-	-
360320	Rent From Operating Property	2,779	-	-	-
360350	Other Rents & Use Charges	19,550	-	-	-
360410	Unclaimed Warrants	(1,134)	-	-	-
360420	Other Judgments & Settlements	520,127	-	-	-

## Seattle Public Utilities

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
360750	Misc Reimb Adj-Pers & Other	30,571	2,490,411	3,695,945	3,866,913
360900	Miscellaneous Revs-Other Rev	24,914	-	-	-
374010	Capital Contr-State Grants	67,323	-	-	-
374040	Cap Contr-GrantsFromLocalGvmts	10,742,361	-	-	-
379020	Capital Contributions	800,872	-	-	-
397100	Intrafund Revenues	-	101,238,643	84,030,979	122,825,432
<b>Total Revenues for: 44010 - Drainage and Wastewater Fund</b>		<b>572,032,604</b>	<b>766,403,407</b>	<b>709,742,105</b>	<b>800,168,821</b>
400000	Use of/Contribution to Fund Balance	-	10,371,656	79,722,669	62,084,525
<b>Total Resources for:44010 - Drainage and Wastewater Fund</b>		<b>572,032,604</b>	<b>776,775,063</b>	<b>789,464,774</b>	<b>862,253,346</b>
309010	Non-Operating Revenues	-	2,114,642	1,147,713	713,415
333110	Ind Fed Grants	(1,815)	-	-	-
334010	State Grants	165,503	-	-	-
337010	Grants & Contr From Local Govt	2,884	-	-	-
343090	Elderly Utility Credit	(6,159,233)	-	-	-
343130	Other Utility Operating Rev	64,460	22,380	27,135	36,207
343200	Solid Waste Utility Services	243,235,832	234,553,103	242,007,215	254,597,448
343210	Transfer Station Charges	20,881,144	16,665,859	16,761,335	17,665,811
343240	Commercial Disposal Charges	4,503,521	-	-	-
343280	Recycled Materials Rev	5,363,259	5,777,544	6,000,770	6,634,210
343310	Recoveries	117	-	-	-
344020	Vehicle & Equipment Repair	265	-	-	-
350190	Nsf Check Fees	225	-	-	-
360020	Inv Earn-Residual Cash	6,199,813	-	-	-
360220	Interest Earned On Delinquent A	15,870	-	-	-
360350	Other Rents & Use Charges	4,562	-	-	-
360420	Other Judgments & Settlements	71,922	-	-	-
360750	Misc Reimb Adj-Pers & Other	123	4,903,739	13,088,899	13,676,065
<b>Total Revenues for: 45010 - Solid Waste Fund</b>		<b>274,348,449</b>	<b>264,037,266</b>	<b>279,033,066</b>	<b>293,323,155</b>
400000	Use of/Contribution to Fund Balance	-	74,709,167	31,541,778	4,769,854
<b>Total Resources for:45010 - Solid Waste Fund</b>		<b>274,348,449</b>	<b>338,746,433</b>	<b>310,574,844</b>	<b>298,093,009</b>
<b>Total SPU Resources</b>		<b>1,171,310,885</b>	<b>1,553,987,576</b>	<b>1,558,688,045</b>	<b>1,652,667,021</b>

## Seattle Public Utilities

### Appropriations by Budget Summary Level and Program

#### SPU - BC-SU-C110B - Distribution

The purpose of the Distribution Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's water lines, pump stations, and other facilities.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Distribution	39,504,960	44,060,074	53,469,435	65,718,787
<b>Total</b>	<b>39,504,960</b>	<b>44,060,074</b>	<b>53,469,435</b>	<b>65,718,787</b>
Full-time Equivalents Total*	79.00	79.00	79.00	79.00

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#### SPU - BC-SU-C120B - Transmission

The purpose of the Transmission Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade the City's large transmission pipelines that bring untreated water to the treatment facilities, and convey water from the treatment facilities to Seattle and its suburban wholesale customers' distribution systems.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Transmission	11,030,191	13,522,272	11,915,442	25,265,759
<b>Total</b>	<b>11,030,191</b>	<b>13,522,272</b>	<b>11,915,442</b>	<b>25,265,759</b>
Full-time Equivalents Total*	5.00	5.00	5.00	5.00

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#### SPU - BC-SU-C130B - Watershed Stewardship

The purpose of the Watershed Stewardship Budget Summary Level, a Capital Improvement Program funded by water revenues, is to implement projects associated with the natural land, forestry, and fishery resources within the Tolt, Cedar, and Lake Youngs watersheds.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Watershed Stewardship	874,742	4,885,999	2,878,358	4,956,409
<b>Total</b>	<b>874,742</b>	<b>4,885,999</b>	<b>2,878,358</b>	<b>4,956,409</b>
Full-time Equivalents Total*	8.00	8.00	8.00	8.00

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### **SPU - BC-SU-C140B - Water Quality & Treatment**

The purpose of the Water Quality & Treatment Budget Summary Level, a Capital Improvement Program funded by water revenues, is to design, construct, and repair water treatment facilities and remaining open-water reservoirs.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Water Quality & Treatment	2,016,104	6,450,289	1,426,186	10,237,252
<b>Total</b>	<b>2,016,104</b>	<b>6,450,289</b>	<b>1,426,186</b>	<b>10,237,252</b>
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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### **SPU - BC-SU-C150B - Water Resources**

The purpose of the Water Resources Budget Summary Level, a Capital Improvement Program funded by water revenues, is to repair and upgrade water transmission pipelines and promote residential and commercial water conservation.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Water Resources	5,977,112	16,706,188	19,510,912	15,270,762
<b>Total</b>	<b>5,977,112</b>	<b>16,706,188</b>	<b>19,510,912</b>	<b>15,270,762</b>
Full-time Equivalents Total*	14.00	18.00	16.00	16.00

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### **SPU - BC-SU-C160B - Habitat Conservation Program**

The purpose of the Habitat Conservation Budget Summary Level, a Capital Improvement Program funded by water revenues, is to manage projects directly related to the Cedar River Watershed Habitat Conservation Plan.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Habitat Conservation Program	4,440,200	3,686,223	1,570,811	5,738,262
<b>Total</b>	<b>4,440,200</b>	<b>3,686,223</b>	<b>1,570,811</b>	<b>5,738,262</b>
Full-time Equivalents Total*	15.00	15.00	15.00	15.00

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### **SPU - BC-SU-C230B - New Facilities**

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The purpose of the New Facilities Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to design and construct new facilities to enhance solid waste operations.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
New Facilities	2,348,048	24,161,970	21,015,121	16,138,520
<b>Total</b>	<b>2,348,048</b>	<b>24,161,970</b>	<b>21,015,121</b>	<b>16,138,520</b>
Full-time Equivalents Total*	9.00	9.00	9.00	9.00

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### **SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment**

The purpose of the Rehabilitation and Heavy Equipment Budget Summary Level, a Capital Improvement Program funded by solid waste revenues, is to implement projects to repair and rehabilitate the City's solid waste transfer stations and improve management of the City's closed landfills and household hazardous waste sites.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Rehabilitation & Heavy Eqpt	206,824	2,260,000	397,000	807,000
<b>Total</b>	<b>206,824</b>	<b>2,260,000</b>	<b>397,000</b>	<b>807,000</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*

### **SPU - BC-SU-C333B - Protection of Beneficial Uses**

The purpose of the Protection of Beneficial Uses Budget Summary Level, a Capital Improvement Program funded by drainage revenues, is to make improvements to the City's drainage system to reduce the harmful effects of storm water runoff on creeks and receiving waters by improving water quality and protecting or enhancing habitat.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Protection of Beneficial Uses	15,553,200	36,683,378	30,377,663	58,904,106
<b>Total</b>	<b>15,553,200</b>	<b>36,683,378</b>	<b>30,377,663</b>	<b>58,904,106</b>
Full-time Equivalents Total*	14.00	14.00	14.00	14.00

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### **SPU - BC-SU-C350B - Sediments**

The purpose of the Sediments Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to restore and rehabilitate natural resources in or along Seattle's waterways.

## Seattle Public Utilities

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Sediments	5,579,626	10,734,002	13,421,604	13,177,974
<b>Total</b>	<b>5,579,626</b>	<b>10,734,002</b>	<b>13,421,604</b>	<b>13,177,974</b>
Full-time Equivalents Total*	7.00	7.00	7.00	7.00

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### **SPU - BC-SU-C360B - Combined Sewer Overflows**

The purpose of the Combined Sewer Overflow (CSO) Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan and construct large infrastructure systems, smaller retrofits, and green infrastructure for CSO Summary.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Combined Sewer Overflows	84,101,627	111,767,108	92,097,937	92,151,870
<b>Total</b>	<b>84,101,627</b>	<b>111,767,108</b>	<b>92,097,937</b>	<b>92,151,870</b>
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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### **SPU - BC-SU-C370B - Rehabilitation**

The purpose of the Rehabilitation Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to rehabilitate or replace existing drainage and wastewater assets in kind, to maintain the current functionality of the system.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Rehabilitation	44,013,182	61,249,734	43,888,034	43,146,299
<b>Total</b>	<b>44,013,182</b>	<b>61,249,734</b>	<b>43,888,034</b>	<b>43,146,299</b>
Full-time Equivalents Total*	30.00	30.00	30.00	30.00

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### **SPU - BC-SU-C380B - Flooding, Sewer Backup & Landslide**

The purpose of the Flooding, Sewer Back-up, and Landslides Budget Summary Level, a Capital Improvement Program funded by drainage and wastewater revenues, is to plan, design and construct systems aimed at preventing or alleviating flooding and sewer backups in the City of Seattle, protecting public health, safety, and property. This program also protects SPU drainage and wastewater infrastructure from landslides, and makes drainage improvements where surface water generated from City rights-of-way contributes to landslides.



## Seattle Public Utilities

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Flooding, Sewer Backup & Lndsl	15,174,406	12,202,802	10,958,377	20,757,436
<b>Total</b>	<b>15,174,406</b>	<b>12,202,802</b>	<b>10,958,377</b>	<b>20,757,436</b>
Full-time Equivalents Total*	25.00	25.00	25.00	25.00

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### SPU - BC-SU-C410B - Shared Cost Projects

The purpose of the Shared Cost Projects Budget Summary Level, which is a Capital Improvement Program, is to implement the Water, Drainage and Wastewater, and Solid Waste Utility's share of capital improvement projects that receive funding from multiple SPU funds.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Shared Cost Projects	29,639,865	66,241,088	96,192,575	79,666,341
<b>Total</b>	<b>29,639,865</b>	<b>66,241,088</b>	<b>96,192,575</b>	<b>79,666,341</b>
Full-time Equivalents Total*	95.00	95.00	95.00	95.00

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### SPU - BC-SU-C510B - Technology

The purpose of the Technology Budget Summary Level, a Capital Improvement Program, is to make use of technology to increase the Water, Drainage and Wastewater, and Solid Waste Utility's efficiency and productivity.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Technology	4,884,428	13,174,000	12,868,950	10,050,000
<b>Total</b>	<b>4,884,428</b>	<b>13,174,000</b>	<b>12,868,950</b>	<b>10,050,000</b>
Full-time Equivalents Total*	41.00	41.00	41.00	41.00

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### SPU - BO-SU-N000B - General Expense

The purpose of the General Expense Budget Summary Level is to provide for the Utility's general expenses such as debt service, taxes and major contracts.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Budget Reserves	-	14,071,747	13,527,541	14,068,274

## Seattle Public Utilities

Capital Purchases	11,431	274,287	279,772	285,368
Debt Service	166,056,193	233,889,113	197,193,058	195,929,821
Major Contracts	328,965,288	348,535,371	374,325,527	393,930,147
Taxes and Fees	161,468,083	164,962,561	173,117,142	180,026,050
<b>Total</b>	<b>656,500,996</b>	<b>761,733,080</b>	<b>758,443,041</b>	<b>784,239,660</b>
Full-time Equivalents Total*	1.00	1.00	1.00	1.00

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The following information summarizes the programs in General Expense Budget Summary Level:

### Budget Reserves

The purpose of the Budget Reserves Program is to appropriate funds to maintain a necessary working reserve for unanticipated expenditures that may develop during the fiscal year. These are important due to the utility need to plan revenue on a six-year horizon.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Budget Reserves	-	14,071,747	13,527,541	14,068,274

### Capital Purchases

The purpose of the Capital Purchases Program is to provide appropriation for the utility to purchase equipment that cannot be purchased using bond proceeds.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Capital Purchases	11,431	274,287	279,772	285,368

### Debt Service

The purpose of the Debt Service Program is to provide appropriation for new bond issuance costs as well as principal and interest payments on previously issued bonds and loans.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Debt Service	166,056,193	233,889,113	197,193,058	195,929,821

### Major Contracts

The purpose of the Major Contracts Program is to provide appropriation for large service contracts that SPU has with solid waste contractors and for water and wastewater treatment costs.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Major Contracts	328,965,288	348,535,371	374,325,527	393,930,147

## Seattle Public Utilities

Full Time Equivalents Total	1.00	1.00	1.00	1.00
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### Taxes and Fees

The purpose of the Taxes Program is to provide appropriation for payment of city and state taxes.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Taxes and Fees	161,468,083	164,962,561	173,117,142	180,026,050

### SPU - BO-SU-N100B - Leadership and Administration

The purpose of the Leadership and Administration Budget Summary Level is to provide overall management and policy direction for Seattle Public Utilities and to provide core management and administrative services like finance, human resources, and facility management.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	75,910,185	81,106,532	77,557,530	81,960,662
Departmental Indirect Costs	79,402,827	94,313,122	108,165,217	115,042,803
Divisional Indirect Costs	767,651	944,331	900,688	934,466
Indirect Cost Recovery Offset	(25,124,162)	(23,723,189)	(25,473,650)	(27,004,625)
Paid Time Off Indirect Costs	1,140,701	5,416,133	5,154,616	5,229,827
Pooled Benefits Indirect Costs	10,699,887	4,684,696	1,977,079	2,028,582
<b>Total</b>	<b>142,797,089</b>	<b>162,741,625</b>	<b>168,281,479</b>	<b>178,191,714</b>
Full-time Equivalents Total*	146.60	151.10	154.10	155.10

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

### Citywide Indirect Costs

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Citywide Indirect Costs	75,910,185	81,106,532	77,557,530	81,960,662

### Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

Expenditures/FTE	2023	2024	2025	2026
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## Seattle Public Utilities

	Actuals	Adopted	Proposed	Proposed
Departmental Indirect Costs	79,402,827	94,313,122	108,165,217	115,042,803
Full Time Equivalents Total	142.60	145.10	149.10	150.10

### Divisional Indirect Costs

The purpose of the Divisional Indirect Costs program is to fund administrative costs generated by sub-departmental units.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Divisional Indirect Costs	767,651	944,331	900,688	934,466

### Indirect Cost Recovery Offset

The purpose of the Indirect Cost Recovery Offset program is to reflect the adjustment to the Leadership and Administration BSL occurring as a result of the Utility's general and administrative overhead allocation.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Indirect Cost Recovery Offset	(25,124,162)	(23,723,189)	(25,473,650)	(27,004,625)
Full Time Equivalents Total	2.00	4.00	3.00	3.00

### Paid Time Off Indirect Costs

The purpose of the Paid Time Off program is to fund salary and benefit costs associated with City-provided leave benefits such as holiday pay, sick time, vacation time, executive leave or other leave benefits, including termination payouts for vacation and sick leave.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Paid Time Off Indirect Costs	1,140,701	5,416,133	5,154,616	5,229,827

### Pooled Benefits Indirect Costs

The purpose of the Pooled Benefits program is to fund department costs associated with health and dental insurance, workers compensation, and unemployment insurance contributions.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Pooled Benefits Indirect Costs	10,699,887	4,684,696	1,977,079	2,028,582
Full Time Equivalents Total	2.00	2.00	2.00	2.00

### **SPU - BO-SU-N200B - Utility Service and Operations**

The purpose of the Utility Service and Operations Budget Summary Level is to fund the direct delivery of essential Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.

## Seattle Public Utilities

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Customer Service	22,246,598	27,408,576	30,187,900	31,357,341
Drainage System	7,756,778	10,442,950	10,172,376	10,583,923
DWW Facilities & Equip	1,701,368	966,277	1,058,387	1,225,362
DWW System Operations	31,092,998	36,675,752	37,826,507	39,089,798
Emergency Response	6,249,362	2,889,150	2,922,210	3,038,373
Engineering	16,522,428	19,106,822	21,470,023	22,479,555
Pre-Capital Planning	6,741,201	4,584,551	5,669,114	5,315,990
Solid Waste Facilities & Equip	6,126,450	6,539,966	7,437,292	7,728,738
Solid Waste Operations	41,796,322	44,721,616	48,463,131	50,399,005
Wastewater System	12,137,262	14,939,731	16,546,289	17,151,704
Water Distribution System	14,116,664	17,669,623	15,229,123	15,847,277
Water Facilities & Equipment	3,204,252	3,028,364	2,849,284	2,967,170
Water Supply & Transmsn Systm	6,349,006	5,188,097	5,059,094	5,242,380
Water System Operations	31,962,390	34,271,307	41,748,435	43,512,037
<b>Total</b>	<b>208,003,079</b>	<b>228,432,782</b>	<b>246,639,165</b>	<b>255,938,653</b>
Full-time Equivalents Total*	961.70	968.70	1,024.70	1,038.70
<i>*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</i>				

The following information summarizes the programs in Utility Service and Operations Budget Summary Level:

### Customer Service

The purpose of the Customer Service Program is to provide appropriation to manage and provide customer service support for the direct delivery of programs and services.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Customer Service	22,246,598	27,408,576	30,187,900	31,357,341
Full Time Equivalents Total	254.00	254.00	254.00	254.00

### Drainage System

The purpose of the Drainage System Program is to provide appropriation for maintaining the drainage system, drainage conveyance, stormwater detention and green stormwater infrastructure.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Drainage System	7,756,778	10,442,950	10,172,376	10,583,923
Full Time Equivalents Total	2.00	5.00	24.00	24.00

# Seattle Public Utilities

## DWW Facilities & Equip

The purpose of the DWW Facilities and Equipment Program is to provide appropriation for drainage and wastewater operating and decant facilities

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
DWW Facilities & Equip	1,701,368	966,277	1,058,387	1,225,362
Full Time Equivalents Total	-	-	-	1.00

## DWW System Operations

The purpose of the DWW System Operations Program is to provide appropriation for drainage and wastewater overall system planning, system modeling and analysis, source control, compliance and outreach and education.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
DWW System Operations	31,092,998	36,675,752	37,826,507	39,089,798
Full Time Equivalents Total	2.00	3.00	8.00	9.00

## Emergency Response

The Emergency Response Program provides appropriation to procure necessary equipment and provide maintenance and support services in case of emergencies.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Emergency Response	6,249,362	2,889,150	2,922,210	3,038,373

## Engineering

The purpose of the Engineering Program is to provide engineering design and support services, construction inspection, and project management services to capital improvement projects and to the managers of facilities.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Engineering	16,522,428	19,106,822	21,470,023	22,479,555
Full Time Equivalents Total	111.00	114.00	118.00	123.00

## Pre-Capital Planning

The purpose of the Pre-Capital Planning Program is to support business case development, project plans, and options analysis. This program will capture all costs associated with a project that need to be expensed during its life cycle, including any post-construction monitoring and landscape maintenance.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pre-Capital Planning	6,741,201	4,584,551	5,669,114	5,315,990

## Seattle Public Utilities

### Solid Waste Facilities & Equip

The purpose of the Solid Waste Facilities & Equipment Program provides appropriation to maintain and support the solid waste facilities and landfills.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Solid Waste Facilities & Equip	6,126,450	6,539,966	7,437,292	7,728,738
Full Time Equivalents Total	1.00	1.00	2.00	2.00

### Solid Waste Operations

The purpose of the Solid Waste Operations Program provides appropriation for overall solid waste system planning, operations of the transfer stations, solid waste outreach and management of the Local Hazardous Waste Mitigation Program (LHWMP).

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Solid Waste Operations	41,796,322	44,721,616	48,463,131	50,399,005
Full Time Equivalents Total	101.56	101.56	96.56	96.56

### Wastewater System

The Wastewater System Program provides appropriation to maintain wastewater conveyance, pump stations and storage.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Wastewater System	12,137,262	14,939,731	16,546,289	17,151,704
Full Time Equivalents Total	233.05	233.05	242.05	242.05

### Water Distribution System

The Water Distribution System Program provides appropriation to maintain water distribution conveyance, pump stations and reservoirs.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Water Distribution System	14,116,664	17,669,623	15,229,123	15,847,277
Full Time Equivalents Total	120.09	120.09	121.09	122.09

### Water Facilities & Equipment

The Water Facilities & Equipment Program provides appropriation to maintain water storage facilities.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Water Facilities & Equipment	3,204,252	3,028,364	2,849,284	2,967,170

## Seattle Public Utilities

### Water Supply & Transmssn Systm

The Water Supply and Transmission System Program provides appropriation to operate and maintain the water pipelines, reservoirs and water sheds.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Water Supply & Transmssn Systm	6,349,006	5,188,097	5,059,094	5,242,380

### Water System Operations

The Water System Operations Program provides appropriation to plan and monitor the overall water system and water quality lab, and includes the work for the Cedar River Habitat conservation.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Water System Operations	31,962,390	34,271,307	41,748,435	43,512,037
Full Time Equivalents Total	137.00	137.00	159.00	165.00



# Seattle Department of Transportation

Greg Spotts, Director

(206) 684-5000

<http://www.seattle.gov/transportation>

## Department Overview

The Seattle Department of Transportation (SDOT) develops, maintains, and operates a transportation system that promotes the safe and efficient mobility of people and goods, and enhances the quality of life, environment, and economy of Seattle and the surrounding region. The City's transportation infrastructure is estimated to be worth approximately \$28 billion, including these major system assets:

- 1,548 lane-miles of arterial streets;
- 2,396 lane-miles of non-arterial streets;
- 2,293 miles of sidewalks;
- 134 bridges;
- 534 stairways;
- 537 retaining walls;
- 2.2 miles of seawalls;
- 1,159 signalized intersections;
- 57.1 miles of multi-purpose trails;
- 2,301 miles of improved sidewalks and median pathways;
- 172 miles of on-street bicycle facilities;
- 41,000 street trees;
- 1,448 pay stations;
- 44,602 curb ramps;
- close to 205,000 signs

The SDOT budget covers three major lines of business:

The **Transportation Capital Improvement Program** includes the major maintenance and replacement of SDOT's capital assets; the program also develops and constructs additions to the City's transportation infrastructure. The program includes the Major Maintenance/Replacement, Major Projects, Mobility-Capital, Central Waterfront, and Capital General Expense Budget Summary Levels (BSLs).

**Operations and Maintenance** covers day-to-day operations and routine maintenance that keep people and goods moving throughout the city, which includes operating the city's movable bridges and traffic signals, cleaning streets, repairing potholes, issuing permits, maintaining trees, and transportation planning and engineering. The seven BSLs in this area are: South Lake Union Streetcar Operations; First Hill Streetcar Operations; Waterfront and Civic Projects; Bridges and Structures; Maintenance Operations; Mobility-Operations; and Right-of-Way Management.

**Business Management and Support** provides overall policy direction and business support for SDOT and includes the Leadership and Administration and General Expense BSLs.

## Seattle Department of Transportation

### Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	56,039,809	58,935,410	55,062,486	57,234,021
Other Funding - Operating	240,437,964	268,050,292	264,247,410	267,351,724
<b>Total Operations</b>	<b>296,477,773</b>	<b>326,985,702</b>	<b>319,309,896</b>	<b>324,585,745</b>
<b>Capital Support</b>				
General Fund Support	309,132	4,480,000	1,042,414	1,468,000
Other Funding - Capital	332,521,654	379,827,665	175,541,176	153,514,459
<b>Total Capital</b>	<b>332,830,786</b>	<b>384,307,665</b>	<b>176,583,590</b>	<b>154,982,459</b>
<b>Total Appropriations</b>	<b>629,308,559</b>	<b>711,293,367</b>	<b>495,893,486</b>	<b>479,568,204</b>
Full-Time Equivalents Total*	1,044.00	1,113.50	1,116.50	1,116.50

\* 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 2025-2026 Proposed Budget for the Seattle Department of Transportation (SDOT) highlights the challenge of meeting increasing demand for transportation safety and services with limited funding resources. Driving factors for reduced transportation investments include the expiration of the Levy to Move Seattle at the end of 2024 and declining or flat projected revenues for 2025 and 2026. With fewer financial resources available, SDOT will focus on capital project delivery for existing work and commitments made in the levy. Less will be spent on maintenance and preservation of assets (roads, bridges, transit, pedestrian and bike facilities), while innovations and system enhancements will be delayed to a future time when more resources are available. This slowing of maintenance and asset preservation work will affect transportation safety, mobility of goods and services, and climate and environmental goals. Ordinance 127053, passed by City Council in July 2024, placed a new transportation levy on the November 2024 ballot. Passage of this measure will inform and require major adjustments to the proposed budget that may include the restoration of programs or projects with reduced funding in this budget.

Significant reductions to the SDOT budget stem largely from the loss of levy proceeds in 2025 (described in greater detail in following pages), as well as General Fund reductions. These reductions include:

- The Levy to Move Seattle, totaling \$930 million over 9 years (\$103 million per year), which expires at the end of 2024. Levy proceeds funded ongoing maintenance, operations, and new transportation projects.
- SDOT's General Fund budget allocation will be reduced by \$9 million annually, beginning in 2025. This represents an 8% reduction to total General Fund budget over the beginning 2025 baseline budget. While the amount of SDOT's General Fund will be reduced, SDOT will maintain the lower limit of General Fund appropriations established in the Levy to Move Seattle authorizing legislation for the 2025-2026 biennium.
- Transportation specific revenues such as Gas Tax, automated traffic enforcement camera fines, and Commercial Parking Tax continue to either decline or remain flat, outstripped by increasing costs for myriad transportation activities that, in many cases, exceed general inflation (more information about transportation-specific revenue and cost projections can be found in the Appendix for individual Fund Financial Plans).

With the small amount of funding from the Levy to Move Seattle remaining to complete the original 9-year levy plan

## Seattle Department of Transportation

into 2025 and beyond, SDOT must rebalance investment levels across the department to ensure critical ongoing programs remain supported. While almost no program areas remain fully funded to 2024 levels, the proposed budget prioritizes the following areas of service to maintain core functions for the transportation system:

- Base operational functions like signals, paint, and signage;
- Bridge operations;
- Paving, bike lane, and transit improvement maintenance;
- School, pedestrian and traveler safety programs, including the Vision Zero program;
- Emergency and weather response activities;
- Street use permitting and inspection functions;
- American Disabilities Act infrastructure and other regulatory requirements.

Without a levy, SDOT must reduce spending in many program areas, some significantly. The following programmatic areas will see the largest dollar reductions in this proposed budget:

- New mobility initiatives;
- New sidewalks;
- Bridge seismic reinforcement planning and construction;
- Urban trails and bikeway expansion;
- New protected bike lanes;
- Neighborhood greenway investments, and;
- Small neighborhood projects.

Additional actions that will be taken by SDOT to preserve as much funding as possible for priority programs while supporting existing staffing levels include:

- Department-wide reductions to administrative functions and internal support programs;
- Holding vacant positions open and evaluating critical position needs including management-level staffing and overall staffing counts;
- Reductions in general service levels across many non-critical programs;
- Reevaluating investments in bus transit initiatives for post-covid travel patterns; and
- Reductions to programmatic and reserve funding levels for streetcar operations and future transit planning.

As the proposed budget continues to center organizational values under difficult funding circumstances, some activities will be expanded either through self-generating revenues or because they are identified as Mayoral priorities. These include:

- **Automated Enforcement Program Expansion:** SDOT's School Zone Camera Program, which operates 30 cameras that provide enforcement for speeding violations in school zones, will more than double the number of enforcement cameras in operation, bringing 37 new cameras (18 locations) online by the start of the 2025 school year. This expansion is intended to increase safety around Seattle schools, with projected increases of fine revenues of \$4.2 million in 2025 and \$10.3 million in 2026. These revenues will help re-establish reduced financial reserves and support the continuation of school safety infrastructure investments like sidewalks and crosswalks in and around schools, which would otherwise see further reductions without this program expansion.
- **Unified Care Team Expansion:** The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores public spaces. The proposed budget expands services provided by the UCT from 5 to 7 days per week, adding \$1.4 million to the SDOT budget in 2025 and 2026, and 3.0 FTE to support this expansion.
- **Street Use Fee Increase:** SDOT's use, occupancy, and citation fees have not been updated since 2019; therefore, the proposed budget includes legislation to update the fees to reflect a 25.8% inflationary increase. In addition, the proposed budget includes a 2.4% increase in permit issuance, renewal rates, and hourly service rates to adjust fees for inflation. These fees were last adjusted at the beginning of 2024. These changes will help advance the City's goal of achieving cost recovery for permitting activities and help

## Seattle Department of Transportation

Seattle residents and businesses in the form of managing right-of-way, activating public space, and leveraging development and utility restoration efforts.

- **Seattle Transit Measure (STM)/Sound Transit 3 (ST3):** Sound Transit 3 is the largest infrastructure program in Seattle’s history. Its high-capacity transit investments, including the mega-projects of West Seattle Link Extension (WSLE) and Ballard Link Extension (BLE), will be transformational. City staffing is critical to ensuring on-time project delivery while ensuring compliance with relevant statutes and codes and upholding the 2018 Partnering Agreement. The proposed budget includes \$5.2 million in 2025 and \$6.8 million in 2026 to fund approximately 51 additional staff in various departments. These funds are appropriated in the “Finance General” department budget pending the development of a detailed staffing plan.

# Seattle Department of Transportation

## Incremental Budget Changes

### Seattle Department of Transportation

	Dollars	FTE
<b>2025 Beginning Budget</b>	<b>741,338,529</b>	<b>1113.50</b>
<b>Baseline</b>		
Revenue Technical Changes	-	-
Revenue Forecast Correction	-	-
Reversal of One-Time Budget Items	(18,469,567)	-
Paid Parking Program Technical Corrections	2,950,000	-
Citywide Adjustments for Standard Cost Changes	7,469,773	-
Bargained Annual Wage and Market Wage Increases to Base Budget	7,353,357	-
<b>Proposed Operating</b>		
Realigning Core Operating Services after Levy to Move Seattle	(24,085,875)	-
School Speed Zone Safety Camera Expansion	-	-
Unified Care Team Expansion	1,429,558	3.00
Street Use Fee Legislation	-	-
Downtown Activation Plan - Central Waterfront Grand Opening	250,000	-
Seattle Transit Measure Alignment - Operating	(8,061,813)	-
Seattle Transit Measure Support for Streetcar Operations	-	-
General Fund Program Reductions	(5,453,579)	-
Street Surface Maintenance Reductions	(1,143,048)	-
<b>Proposed Capital</b>		
Realigning Core CIP Services after Levy to Move Seattle	12,701,395	-
Protected Bike Lanes and Transit Corridor Improvement Investments	8,122,376	-
Bridge Seismic Program Funding	4,000,000	-
East Marginal Way North Segment Funding	4,500,000	-
Seattle Transit Measure Alignment - Capital	4,620,915	-
<b>Proposed Technical</b>		
Reduce Transportation Network Company Tax for Debt Service	-	-
Debt Service Technical Adjustment	1,867,871	-
Revenue Technical Adjustment - Central April Revenue Forecast	-	-
Revenue Technical Adjustment - Central August Revenue Forecast	-	-
Revenue Technical Adjustment - SDOT Revenue Projections	-	-
Paid Parking Incremental Revenue	-	-
First Hill Streetcar Operations Technical Adjustment	(325,831)	-
SLU Streetcar Operations Technical Adjustment	(211,134)	-
Street Use Technical Adjustment	2,718,015	-

## Seattle Department of Transportation

Operations and Maintenance Technical Adjustments	20,942,981	-
Reimbursable Technical Adjustments	2,019,198	-
Technical CIP Adjustments - 2025	(286,305,332)	-
Technical CIP Adjustments - 2026-2027	-	-
Technical CIP Adjustments - 2030 Ongoing CIP	-	-
Capital Out-Year Adjustments	5,124,911	-
REET II Debt Service Capital Budget Alignment	(1,246,502)	-
Waterfront Bond Timing Adjustments	10,713,000	-
Final Adjustments for Standard Cost Changes	-	-
Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77	3,074,288	-
Fund Balancing Entries	-	-
<b>Total Incremental Changes</b>	<b>\$(245,445,043)</b>	<b>3.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$495,893,486</b>	<b>1116.50</b>

## Description of Incremental Budget Changes

### Baseline

#### Revenue Technical Changes

Revenues -

This change adds technical adjustments to the Seattle Department of Transportation's baseline revenue to align it with the 2024 Adopted Budget's revenue amounts.

#### Revenue Forecast Correction

Revenues \$(5,238,103)

This change adjusts total baseline revenue forecasts for Seattle Department of Transportation (SDOT)-driven projections for reimbursable revenues, transportation-specific revenues, and financial system corrections to match the 2024 Adopted Budget's starting point.

#### Reversal of One-Time Budget Items

Expenditures \$(18,469,567)

This change reverses one-time budget items that were included in the Adopted 2024 Budget and establishes a corrected baseline budget for the proposed budget.

#### Paid Parking Program Technical Corrections

Expenditures \$2,950,000

This technical change corrects errors in budget for the Seattle Department of Transportation's Paid Parking Program, establishing ongoing funding that was inadvertently identified as one-time support in the 2024 Adopted Budget.

#### Citywide Adjustments for Standard Cost Changes

## Seattle Department of Transportation

Expenditures \$7,469,773

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$7,353,357

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

### **Proposed Operating**

#### **Realigning Core Operating Services after Levy to Move Seattle**

Expenditures \$(24,085,875)

This change captures numerous reductions to operating projects in the Proposed 2025-26 Budget to realign Seattle Department of Transportation's (SDOT's) operating budget to reflect the highest priority investments with the expiration of the Levy to Move Seattle on December 31st, 2024 and loss of associated tax revenues beginning in 2025. Because the Levy to Move Seattle largely supported capital projects, operating program realignment in this budget action largely represents a transfer of operating revenues to support critical capital functions that would be otherwise underfunded with the loss of the Levy to Move Seattle. These changes include the following 5 funds and impacts in 2025 and 2026:

- General Fund (-\$830,000 in 2025, -\$860,000 in 2026)
- Levy to Move Seattle Fund (-\$12.4 million in 2025, -\$12.8 million in 2026)
- Transportation Fund (-\$8.2 million in 2025 and -\$8.5 million in 2026)
- School Safety Traffic and Pedestrian Improvement Fund (-\$120,000 in 2025 and -\$130,000 in 2026)
- Transportation Benefit District Fund (-\$2.5 million in 2025 and -\$2.6 million in 2026)

This change captures numerous reductions to operating projects in the proposed budget, realigning SDOT's operating budget to reflect the highest priority investments with the expiration of the Levy to Move Seattle in 2024 and loss of associated property tax proceeds beginning in 2025. Because the Levy largely supported capital projects, operating program realignment in this budget action largely represents a transfer of operating revenues to support critical capital functions that would be otherwise underfunded with the loss of the Levy. These changes by fund include:

- General Fund (-\$830,000 in 2025, -\$860,000 in 2026)
- Move Seattle Levy Fund (-\$12.4 million in 2025, -\$12.8 million in 2026)
- Transportation Fund (-\$8.2 million in 2025 and -\$8.5 million in 2026)
- School Safety Traffic and Pedestrian Improvement Fund (-\$120,000 in 2025 and -\$130,000 in 2026)
- Transportation Benefit District Fund (-\$2.5 million in 2025 and -\$2.6 million in 2026)

Forty-five projects are impacted by the above reductions, including but not limited to: Administrative programs and management; Bridges and Structure operating maintenance programs; Citywide & Community Planning program; Urban Forestry program; and Pothole Repair Program. Overall impacts of reductions to these programs will result in reduced service levels. In some cases, however, budget reductions identified here are mitigated by restored funding in other areas to maintain total funding levels (such as for Pothole Repair, which will not see total reduced funding levels because of this change).

# Seattle Department of Transportation

## School Speed Zone Safety Camera Expansion

Revenues	\$4,200,000
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The School Zone Camera program is a joint program between the Seattle Department of Transportation (SDOT), Seattle Police Department (SPD), and the Seattle Municipal Court (SMC) that installs and operates automated enforcement cameras and processes citations for 30 cameras intended to enforce speed limits in school zones at 19 camera locations (18 schools).

This item expands the program, installing 37 new cameras at 18 additional locations, intending to be operational by fall 2025. This expansion will nearly double the total number of existing locations that have automated school zone camera enforcement. There are no installation costs identified in SDOT for 2025; SDOT installation costs were included in the 2024 Adopted Budget. The projected revenue from camera expansion to the School Safety, Traffic and Pedestrian Improvement (SSTPI) Fund is \$4.2 million in 2025 and \$10.3 million in 2026. Revenue will be used to offset operating and citation processing costs in SDOT, SPD, and SMC, and to support healthy fund balances in the SSTPI Fund that reduce the risk of future reductions to school safety and pedestrian improvement projects due to revenue variability. The budget changes for SPD and SMC operating and citation processing costs associated with this expansion are included in their respective Budget Book sections. Please see these sections for more information about these impacts.

## Unified Care Team Expansion

Expenditures	\$1,429,558
Position Allocation	3.00

The Unified Care Team (UCT) coordinates outreach and referrals to shelter for people experiencing homelessness, removes trash and debris from encampments, and restores access to public spaces. This item adds \$1.4 million of General Fund resources and 3.0 FTE in SDOT to expand SDOT's team to provide additional services under the UCT program. This funding will support a mix of labor costs in SDOT as well as contracted support to expand UCT-related services from 5 to 7 days a week.

## Street Use Fee Legislation

Revenues	\$6,679,000
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The proposed budget includes legislation that increases street use fines and fees to keep pace with inflation. SDOT's fees for occupying the right-of-way for non-transportation purposes have not been adjusted since 2019. SDOT's hourly fees were last increased in 2024. This item brings fees in-line with changes in the Consumer Price Index. This revenue change is ongoing. For more information, please consult the associated Council Bill that adjusts SDOT's street use fees.

## Downtown Activation Plan - Central Waterfront Grand Opening

Expenditures	\$250,000
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This one-time item provides funding to support the Central Waterfront Grand Opening as part of the Mayor's Downtown Activation Plan. The Downtown Activation Plan (DAP), announced in June 2023, outlines the Mayor's plan to revitalize and transform Downtown Seattle as the city continues to recover from the impacts of the COVID-19 pandemic. The Central Waterfront program will reach completion of all construction elements in 2025.

## Seattle Transit Measure Alignment - Operating

Expenditures	\$(8,061,813)
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This one-time change decreases appropriations associated with the Seattle Transit Measure (STM) to reflect the



## Seattle Department of Transportation

current spending plan for 2025 and 2026. The total reduction is \$8.06 million in 2025 and \$871,642 in 2026. This item includes a \$3,633,000 contribution to Finance General in 2025 for Sound Transit 3 staffing and another \$3,675,000 in 2026. A companion item increases the SDOT Capital Improvement Program for the STM to reflect the complete STM spending plan.

### Seattle Transit Measure Support for Streetcar Operations

Expenditures

-

This one-time item exchanges \$10.2 million of funding for Streetcar Operations from Commercial Parking Tax revenues in the Transportation Fund for Seattle Transit Measure revenues in the Transportation Benefit District Fund. This transfer allows SDOT to maintain streetcar operations while preserving funding needed to support debt service payments in the Transportation Fund. Please see the "Debt Service Technical Adjustment" change and the "Reduce Transportation Network Company Tax for Debt Service" change for more detail on the total impact of these changes.

### General Fund Program Reductions

Expenditures

\$(5,453,579)

The General Fund revenue forecast for the City's proposed budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. In the Seattle Department of Transportation (SDOT), this item reduces General Fund resources in the amount of \$5.5 million in 2025 and \$6.1 million in 2026, ongoing, across 30 SDOT programs that are funded in whole or in part with General Fund revenues. Highlighted program reductions from this change include but are not limited to Signal Maintenance (-\$1 million), Preventative Maintenance (-\$790,000), Bridge and Structures Maintenance (-\$690,000), Transportation Operations Center (-\$440,000), and Street Cleaning Services (-\$370,000). These reductions do not change funding levels from non-General Fund sources in these projects and represent less than 8% reduction for any one project's total budget.

### Street Surface Maintenance Reductions

Expenditures

\$(1,143,048)

This change reduces the Street Cleaning Program by \$250,000 in the Transportation Fund and the Surface Maintenance Program by \$893,000 in the Transportation Benefit District Fund. With the expiration of the Levy to Move Seattle in 2024 and loss of associated property tax proceeds in 2025, this change comprises part of a transfer of resources from these programs to the 2025-2030 Proposed CIP to provide additional funding to support Transit Corridor Improvements and Protected Bike Lane investments.

## Proposed Capital

### Realigning Core CIP Services after Levy to Move Seattle

Expenditures

\$12,701,395

This item captures numerous transfers, increases, and reductions to capital projects in the 2025-2030 Proposed CIP to realign the Seattle Department of Transportation's (SDOT's) capital budget to reflect the highest priority investments with the expiration of the Levy to Move Seattle in 2024 and loss of associated property tax proceeds beginning in 2025. These changes by funds include:

- General Fund (\$1.0 million)
- Move Seattle Fund (-\$540,000)
- Transportation Fund (\$9.4 million)
- School Safety Traffic and Pedestrian Improvement Fund (\$400,000)
- Transportation Benefit District Fund (\$2.7 million)
- REET II Capital Fund (-\$340,000)

# Seattle Department of Transportation

Within these funds, 60 CIP projects are impacted. Projects prioritized for replacement funding after the loss of the Levy to Move Seattle include but are not limited to: Sidewalk Safety Repair; SDOT ADA Curb Ramp Program; Pedestrian Master Plan - Crossing Improvements; Vision Zero Safety Program, and Arterial Major Maintenance. Highlighted projects that will see reductions over baseline 2024 CIP funding include but are not limited to: Accela Permitting System Program; Pedestrian Master Plan - New Sidewalk program; Pedestrian Master Plan - School Safety Program; Bike Master Plan - Greenways, and Transit Corridor Improvements. In some cases, reductions are a return to historical spending levels, and do not represent a long-term reduction to funding (like school safety improvements), following one-time increases in 2024.

## Protected Bike Lanes and Transit Corridor Improvement Investments

Expenditures	\$8,122,376
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During the development of the proposed budget, the Seattle Department of Transportation (SDOT) identified a series of additional CIP investment priorities, including additional funding for Bike Master Plan - Protected Bike Lanes and Transit Corridor Improvements, funded through a combination of Transportation Fund, Transportation Benefit District Fund, and REET II Capital Fund resources. The funding made available for these investments is supported by a combination of reductions in these Funds to street maintenance activities, revenues generated by the automated "block-the-box" camera enforcement pilot program and increases to Street Use fees.

## Bridge Seismic Program Funding

Expenditures	\$4,000,000
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This item adds \$4 million of Levy to Move Seattle funding to the Bridge Seismic Retrofit - Phase III program (CIP Project MC-TR-C090) in 2025 in the 2025-2030 Proposed CIP. This program contains a list of 16 seismic retrofit programs evaluated and planned through the life of the Levy to Move Seattle. Bridge seismic retrofits are typically high-cost projects that are susceptible to external cost inflation and increased costs discovered during project design. The program requires additional funding to complete the planned list of bridge seismic projects. This funding is made available by the Levy to Move Seattle Fund through levy project savings.

## East Marginal Way North Segment Funding

Expenditures	\$4,500,000
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This item adds \$4.5 million of Levy to Move Seattle funding to the East Marginal Way North Segment component of the Heavy Haul Network Program (CIP Project MC-TR-C090) in 2025 in the 2025-2030 Proposed CIP to cover a funding shortfall preventing the completion of the project. The Seattle Department of Transportation (SDOT) is making improvements along the north segment of the corridor – between S. Atlantic St. and S. Spokane St. The improvements will reconstruct the roadway along this freight corridor to support truck loads with an expected lifetime of 50 years. The project will also construct a protected bike lane, including rebuilding the existing traffic signal at S. Hanford St. and adding a new signal at S. Horton St. to provide protected crossings for cyclists. This additional funding is necessary due to the need to relocate and modify existing rail yard track and is made available through project savings in the Levy to Move Seattle Fund.

## Seattle Transit Measure Alignment - Capital

Expenditures	\$4,620,915
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This item aligns capital budget appropriations with the current Seattle Transit Measure spending plan. This item includes a \$144,085 adjustment to fund a Finance General appropriation in 2025 for Sound Transit 3 staffing as well as a \$1,529,752 adjustment in 2026. A companion item decreases STM operating appropriations to reflect the complete STM spending plan.

# Seattle Department of Transportation

## Proposed Technical

### **Reduce Transportation Network Company Tax for Debt Service**

Expenditures

-

This change reduces total debt service payment budget supported by Transportation Network Company Tax in the General Fund in the amount of \$6.2 million in 2025 and ongoing and replaces it with Commercial Parking Tax in the Transportation Fund for the same amount. Please see the "Debt Service Technical Adjustment" change and the "Seattle Transit Measure Support for Streetcar Operations " change for more detail on the total impact of these changes.

### **Debt Service Technical Adjustment**

Expenditures

\$1,867,871

This technical adjustment aligns the Seattle Department of Transportation's (SDOT's) anticipated debt service obligations with projected debt service schedules for the Proposed 2025-2026 Budget. This item adds \$1.9 million in 2025 and reduces \$9.5 million in 2026, supported by general tax revenues in the General Fund (adding \$210,000 in 2025 and reducing \$5.6 million in 2026), and Commercial Parking Tax revenues in the Transportation Fund (adding \$1.7 million in 2025 and reducing \$3.9 million in 2026).

These changes reflect both an updated debt service schedule with reduced debt service obligations beginning in 2026, as well as shift in debt service funding obligations from General Fund to the Transportation Fund for the repayment of debt obligations. This transfer facilitates General Fund reductions required due to reduced overall General Fund revenues without significantly impacting SDOT's program delivery. Please see the "Reduce Transportation Network Company Tax for Debt Service" change and the "Seattle Transit Measure Support for Streetcar Operations " change for more detail on the total impact of these changes.

### **Revenue Technical Adjustment - Central April Revenue Forecast**

Revenues

\$525,930

This change updates 2025 baseline revenues for adjustments made in the April Central Revenue Forecast.

### **Revenue Technical Adjustment - Central August Revenue Forecast**

Revenues

\$(2,477,625)

This change updates 2025 baseline revenues for adjustments made in the April Central Revenue Forecast.

### **Revenue Technical Adjustment - SDOT Revenue Projections**

Revenues

\$(110,415,987)

This change corrects SDOT-forecasted revenue projections for numerous transportation revenue sources, including reimbursable revenues, forecasted transportation-specific revenues, interest, and cost center revenues to align with baseline 2025 revenue projections. This is a companion change to centrally-forecasted revenue updates.

### **Paid Parking Incremental Revenue**

Expenditures

-

This change allocates \$600,000 of General Fund dedicated incremental parking revenue anticipated to be generated from historical changes to minimum and maximum parking rates established in the Adopted 2024 Budget. These funds are projected to be available in 2026 and will fund the Seattle Department of Transportation's (SDOT's) Paid Parking - Pay by Phone program.

# Seattle Department of Transportation

## First Hill Streetcar Operations Technical Adjustment

Expenditures	\$(325,831)
Revenues	\$146,215

This technical adjustment decreases appropriations for First Hill Streetcar operations. Adjustments are needed due to ORCA fare and contribution revenue offsets against King County Metro billings, inflationary increases, annual wage increases, and market adjustments.

## SLU Streetcar Operations Technical Adjustment

Expenditures	\$(211,134)
Revenues	\$(146,215)

This technical adjustment decreases appropriations for South Lake Union Streetcar operations. Adjustments are needed due to ORCA fare and contribution revenue offsets against King County Metro billings, inflationary increases, annual wage increases, and market adjustments.

## Street Use Technical Adjustment

Expenditures	\$2,718,015
Revenues	\$3,451,745

This technical adjustment aligns the budget with anticipated expenditures and revenues in SDOT's Street Use program, which is funded by permit issuance fees, hourly service fees, use and occupation fees, and modification fees. This item does not include revenue changes associated with SDOT's street use fee legislation.

## Operations and Maintenance Technical Adjustments

Expenditures	\$20,942,981
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This item adjusts centralized budget changes for the Seattle Department of Transportation (SDOT) to reflect true-up activities in 5 Funds:

- General Fund (\$1.7 million in 2025 and \$1.8 million in 2026)
- Levy to Move Seattle Fund (\$370,000 in 2025 and \$320,000 in 2026)
- Transportation Fund (\$16.5 million in 2025 and \$13.0 million in 2026)
- School Safety, Traffic and Pedestrian Improvement Fund (\$330,000 in 2025 and \$340,000 in 2026)
- Transportation Benefit District Fund (\$2.0 million in 2025 and \$4.1 million in 2026)

These changes combine alignment for non-labor contract inflation, changes in the indirect cost recovery rates associated with the expiration of the Levy to Move Seattle, non-labor central cost impacts not already factored into central cost changes elsewhere in this budget, and labor inflation not already factored into Annual Wage Increase changes elsewhere in this budget. All net increases to budget in this change are either offset by reductions elsewhere in this budget or supported by fund balance in their respective funds.

## Reimbursable Technical Adjustments

Expenditures	\$2,019,198
Revenues	\$(794,855)

This technical change adds \$2.0 million in 2025 and \$4.1 million in 2026 of reimbursable funding in the Transportation Fund to support activities across 26 projects in the Seattle Department of Transportation (SDOT), and trues up revenue budgets, reflected by a \$790,000 reduction reimbursable revenues. These funds for reimbursable

## Seattle Department of Transportation

activities are available from a number of sources, including revenues generated by SDOT cost centers, interdepartmental agreements, or partnerships with agencies external to the city.

### Technical CIP Adjustments - 2025

Expenditures	\$(286,305,332)
Revenues	\$(21,651,829)

This technical change reduces unneeded budget authority and budget authority backed by unrealized revenues from 2024, corrects reimbursable budgets, and various small corrections in the 2025 budget year for the 2025-2030 Proposed CIP.

### Technical CIP Adjustments - 2026-2027

Expenditures	-
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This technical change reduces unneeded budget authority and budget authority backed by unrealized revenues from 2024, corrects reimbursable budgets, and various small corrections in the 2025 budget year for the 2025-2030 Proposed CIP.

### Technical CIP Adjustments - 2030 Ongoing CIP

Expenditures	-
Revenues	-

This technical change adds \$27.5 million to capital project spending in the 2030 planning year for the 2025-2030 Proposed CIP. These programs are identified as "ongoing" capital projects, such as capital project maintenance, that spend annual appropriations and have no specified end date. This item is an annual change adding planned spending assumptions to the last year of the CIP. Please see the 2025-2030 Proposed CIP for more information regarding ongoing CIP programs and the 2025-2030 out-year spending plan.

### Capital Out-Year Adjustments

Expenditures	\$5,124,911
Revenues	\$5,124,911

This technical adjustment recognizes changes to future planning amounts for capital projects adjusted during the 2024 year.

### REET II Debt Service Capital Budget Alignment

Expenditures	\$(1,246,502)
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This item realigns debt service payment budgets, supported by the Real Estate Excise Tax II funding source, with the correct Budget Summary Level and system coding guidelines in the Capital Improvement Plan, and adjusts budgets to match the annual updates provided by the City's debt service schedule.

### Waterfront Bond Timing Adjustments

Expenditures	\$10,713,000
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This change adjusts the timing of bond issuances and appropriations for the Office of the Waterfront and Civic Projects from 2024 to 2025. This technical adjustment will move a total of \$10,713,000 in bond appropriation authority from 2024 to 2025 in two capital projects: Alaskan Way Main Corridor (MC-TR-C072) will move \$7,713,000 and Overlook Walk/East West Connections (MC-TR-C073) will move \$3,000,000. This adjustment will help "right

## Seattle Department of Transportation

size" the bond issuance to better align with projected spending, resulting in interest expense savings.

### Final Adjustments for Standard Cost Changes

Expenditures	-
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77

Expenditures	\$3,074,288
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and Local 77 bargaining units, for personnel costs included in this department's budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

### Fund Balancing Entries

Revenues	\$(12,510,809)
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This technical change captures estimates of the contribution or use of fund balance for Seattle Department of Transportation managed funds.

# Seattle Department of Transportation

## Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>SDOT - BC-TR-16000 - Central Waterfront</b>				
13000 - Transportation Fund	22,247,495	500,000	500,000	600,000
30020 - REET II Capital Fund	4,400	-	-	-
35040 - Waterfront LID #6751	38,696,067	350,000	-	-
35900 - Central Waterfront Improvement Fund	16,843,262	6,044,000	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	352,873	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	5,327,762	-	-	-
36820 - 2021 Taxable LTGO Bond Fund	453,742	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	10,397,566	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	28,713,000	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	10,713,000	-
<b>Total for BSL: BC-TR-16000</b>	<b>94,323,167</b>	<b>35,607,000</b>	<b>11,213,000</b>	<b>600,000</b>
<b>SDOT - BC-TR-19001 - Major Maintenance/Replacement</b>				
00100 - General Fund	3,461	3,130,000	-	-
10398 - Move Seattle Levy Fund	34,817,898	54,973,386	4,474,730	-
10800 - Seattle Streetcar Operations	29,562	-	-	-
13000 - Transportation Fund	4,561,916	23,140,820	20,012,853	28,035,747
18500 - School Safety Traffic and Pedestrian Improvement Fund	-	280,000	4	-
19900 - Transportation Benefit District Fund	1,689,393	2,220,799	5,567,702	5,720,000
30010 - REET I Capital Fund	2,224,812	1,020,127	-	-
30020 - REET II Capital Fund	4,654,648	8,351,302	5,758,099	5,920,044
36200 - 2015 Multipurpose LTGO Bond Fund	8,842	-	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	981,371	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	6,964,204	-	-	-
<b>Total for BSL: BC-TR-19001</b>	<b>55,936,106</b>	<b>93,116,434</b>	<b>35,813,388</b>	<b>39,675,791</b>
<b>SDOT - BC-TR-19002 - Major Projects</b>				
13000 - Transportation Fund	2,182,047	1,971,000	1,640,985	125,000
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	19,234	-	-	-

## Seattle Department of Transportation

<b>Total for BSL: BC-TR-19002</b>	<b>2,201,281</b>	<b>1,971,000</b>	<b>1,640,985</b>	<b>125,000</b>
<b>SDOT - BC-TR-19003 - Mobility-Capital</b>				
00100 - General Fund	305,671	1,350,000	1,042,414	1,468,000
10398 - Move Seattle Levy Fund	57,878,909	65,646,551	16,027,373	5,590,000
13000 - Transportation Fund	82,651,442	125,496,945	68,865,184	69,788,346
14000 - Coronavirus Local Fiscal Recovery Fund	792,612	-	-	-
18500 - School Safety Traffic and Pedestrian Improvement Fund	7,354,054	12,605,246	9,714,155	9,421,842
19900 - Transportation Benefit District Fund	15,763,619	26,712,624	22,491,405	17,330,367
30010 - REET I Capital Fund	2,430,739	5,885,294	-	-
30020 - REET II Capital Fund	2,726,325	5,736,561	2,789,875	4,435,236
36410 - 2017 LTGO Taxable Bond Fund	45,793	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	1,362,578	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	393,767	-	-	-
TBD - To Be Determined	-	-	-	-
<b>Total for BSL: BC-TR-19003</b>	<b>171,705,507</b>	<b>243,433,222</b>	<b>120,930,406</b>	<b>108,033,791</b>
<b>SDOT - BC-TR-19004 - Capital General Expense</b>				
30020 - REET II Capital Fund	-	-	6,985,811	6,547,877
<b>Total for BSL: BC-TR-19004</b>	<b>-</b>	<b>-</b>	<b>6,985,811</b>	<b>6,547,877</b>
<b>SDOT - BO-TR-12001 - South Lake Union Streetcar Operations</b>				
10800 - Seattle Streetcar Operations	3,115,439	4,628,688	4,419,771	4,539,220
<b>Total for BSL: BO-TR-12001</b>	<b>3,115,439</b>	<b>4,628,688</b>	<b>4,419,771</b>	<b>4,539,220</b>
<b>SDOT - BO-TR-12002 - First Hill Streetcar Operations</b>				
10800 - Seattle Streetcar Operations	9,242,318	9,758,277	9,435,601	9,765,625
<b>Total for BSL: BO-TR-12002</b>	<b>9,242,318</b>	<b>9,758,277</b>	<b>9,435,601</b>	<b>9,765,625</b>
<b>SDOT - BO-TR-16000 - Waterfront and Civic Projects</b>				
13000 - Transportation Fund	27,318,904	34,804,912	36,081,169	37,341,951
14500 - Payroll Expense Tax	-	-	250,000	-
35040 - Waterfront LID #6751	10,126,568	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
<b>Total for BSL: BO-TR-16000</b>	<b>37,445,472</b>	<b>34,804,912</b>	<b>36,331,169</b>	<b>37,341,951</b>
<b>SDOT - BO-TR-17001 - Bridges &amp; Structures</b>				
00100 - General Fund	5,222,589	5,398,900	5,506,166	5,609,877



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10398 - Move Seattle Levy Fund	2,798,825	3,030,935	-	1
13000 - Transportation Fund	5,336,898	5,333,930	5,980,243	6,180,468
19900 - Transportation Benefit District Fund	1,716,865	2,835,107	2,556,913	2,641,247
<b>Total for BSL: BO-TR-17001</b>	<b>15,075,177</b>	<b>16,598,871</b>	<b>14,043,322</b>	<b>14,431,593</b>
<b>SDOT - BO-TR-17003 - Mobility Operations</b>				
00100 - General Fund	25,213,952	27,597,971	27,093,311	28,320,770
10398 - Move Seattle Levy Fund	5,315,438	5,215,389	-	-
13000 - Transportation Fund	19,193,776	23,088,339	25,871,780	26,754,160
14000 - Coronavirus Local Fiscal Recovery Fund	138,886	-	-	-
14500 - Payroll Expense Tax	222,755	-	-	-
18500 - School Safety Traffic and Pedestrian Improvement Fund	694,222	702,594	630,003	651,981
19900 - Transportation Benefit District Fund	38,602,428	49,798,762	43,346,496	52,333,149
<b>Total for BSL: BO-TR-17003</b>	<b>89,381,457</b>	<b>106,403,056</b>	<b>96,941,590</b>	<b>108,060,060</b>
<b>SDOT - BO-TR-17004 - ROW Management</b>				
13000 - Transportation Fund	40,095,276	49,690,857	53,917,466	55,738,402
14500 - Payroll Expense Tax	-	1,000,000	-	-
15130 - Gift Catalog - SDOT	(43,292)	-	-	-
<b>Total for BSL: BO-TR-17004</b>	<b>40,051,984</b>	<b>50,690,857</b>	<b>53,917,466</b>	<b>55,738,402</b>
<b>SDOT - BO-TR-17005 - Maintenance Operations</b>				
00100 - General Fund	11,511,679	13,036,487	14,020,252	14,267,967
10398 - Move Seattle Levy Fund	2,523,482	2,439,592	-	-
13000 - Transportation Fund	29,160,463	34,959,000	35,235,373	36,231,638
14000 - Coronavirus Local Fiscal Recovery Fund	1,856,854	-	-	-
19900 - Transportation Benefit District Fund	5,141,769	5,165,030	3,268,817	3,375,324
<b>Total for BSL: BO-TR-17005</b>	<b>50,194,246</b>	<b>55,600,109</b>	<b>52,524,442</b>	<b>53,874,929</b>
<b>SDOT - BO-TR-17006 - Parking Enforcement</b>				
00100 - General Fund	-	-	-	-
<b>Total for BSL: BO-TR-17006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SDOT - BO-TR-18001 - Leadership and Administration</b>				
13000 - Transportation Fund	8,284,533	(523,450)	-	-
<b>Total for BSL: BO-TR-18001</b>	<b>8,284,533</b>	<b>(523,450)</b>	<b>-</b>	<b>-</b>
<b>SDOT - BO-TR-18002 - General Expense</b>				
00100 - General Fund	14,091,589	12,902,052	8,442,757	9,035,407
13000 - Transportation Fund	24,311,272	25,922,331	33,053,778	21,598,558

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19900 - Transportation Benefit District Fund	5,526,000	10,200,000	10,200,000	10,200,000
30020 - REET II Capital Fund	8,423,010	10,180,010	-	-
<b>Total for BSL: BO-TR-18002</b>	<b>52,351,871</b>	<b>59,204,393</b>	<b>51,696,535</b>	<b>40,833,965</b>
<b>Department Total</b>	<b>629,308,559</b>	<b>711,293,367</b>	<b>495,893,486</b>	<b>479,568,204</b>
<b>Department Full-Time Equivalents Total*</b>	<b>1,044.00</b>	<b>1,113.50</b>	<b>1,116.50</b>	<b>1,116.50</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 Transportation

	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
00100 - General Fund	56,348,941	63,415,410	56,104,900	58,702,021
10398 - Move Seattle Levy Fund	103,334,551	131,305,853	20,502,103	5,590,001
10800 - Seattle Streetcar Operations	12,387,319	14,386,965	13,855,372	14,304,845
13000 - Transportation Fund	265,344,023	324,384,683	281,158,831	282,394,270
14000 - Coronavirus Local Fiscal Recovery Fund	2,788,352	-	-	-
14500 - Payroll Expense Tax	222,755	1,000,000	250,000	-
15130 - Gift Catalog - SDOT	(43,292)	-	-	-
18500 - School Safety Traffic and Pedestrian Improvement Fund	8,048,276	13,587,840	10,344,162	10,073,823
19900 - Transportation Benefit District Fund	68,440,073	96,932,322	87,431,333	91,600,087
30010 - REET I Capital Fund	4,655,551	6,905,421	-	-
30020 - REET II Capital Fund	15,808,383	24,267,873	15,533,785	16,903,157
35040 - Waterfront LID #6751	48,822,635	350,000	-	-
35900 - Central Waterfront Improvement Fund	16,843,262	6,044,000	-	-
36200 - 2015 Multipurpose LTGO Bond Fund	8,842	-	-	-
36410 - 2017 LTGO Taxable Bond Fund	45,793	-	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	981,371	-	-	-
36700 - 2020 Multipurpose LTGO Bond Fund	352,873	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	5,327,762	-	-	-
36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund	8,346,016	-	-	-
36820 - 2021 Taxable LTGO Bond Fund	453,742	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	10,791,333	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	28,713,000	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	10,713,000	-
TBD - To Be Determined	-	-	-	-
<b>Budget Totals for SDOT</b>	<b>629,308,559</b>	<b>711,293,367</b>	<b>495,893,486</b>	<b>479,568,204</b>

# Seattle Department of Transportation

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
322040	Nonbus Lic&Perm-Comm Park	657,100	725,000	600,000	600,000
322170	Nonbus Lic&Perm-Truck Overload	147,119	140,000	160,000	160,000
322260	Nonbus Lic&Perm-Meter Hood Fee	4,773,830	4,000,000	4,400,000	4,400,000
322900	Nonbus Lic&Perm-Other	118,800	-	-	-
344900	Transportation-Other Rev	243,676	-	-	-
360220	Interest Earned On Deliquent A	(16)	-	-	-
360290	Parking Fees	32,218,696	42,271,109	37,367,192	39,412,962
360380	Sale Of Junk Or Salvage	(325)	-	-	-
360580	Uncollectible Expense - Misc	1,053	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>38,159,932</b>	<b>47,136,109</b>	<b>42,527,192</b>	<b>44,572,962</b>
311010	Real & Personal Property Taxes	108,921,167	110,621,202	-	-
344900	Transportation-Other Rev	90,584	-	-	-
360020	Inv Earn-Residual Cash	-	-	-	-
360380	Sale Of Junk Or Salvage	(89)	-	-	-
<b>Total Revenues for: 10398 - Move Seattle Levy Fund</b>		<b>109,011,662</b>	<b>110,621,202</b>	<b>-</b>	<b>-</b>
400000	Use of/Contribution to Fund Balance	-	20,684,651	20,502,103	5,590,001
<b>Total Resources for:10398 - Move Seattle Levy Fund</b>		<b>109,011,662</b>	<b>131,305,853</b>	<b>20,502,103</b>	<b>5,590,001</b>
331110	Direct Fed Grants	471,182	-	-	-
337080	Other Private Contrib & Dons	280,750	2,026,539	-	-
344050	Transit Charges-Monorail	-	-	46,000	60,000
344900	Transportation-Other Rev	5,161,975	1,644,010	-	-
360020	Inv Earn-Residual Cash	-	-	141,590	164,529
360360	Sponsorship And Royalties	-	198,000	110,000	113,000
374030	Capital Contr-Fed Dir Grants	-	469,214	432,624	409,685
397000	Operating Transfers In Summ	-	(640,000)	-	-
397010	Operating Transfers In	5,526,192	10,858,977	10,200,000	10,200,000
<b>Total Revenues for: 10800 - Seattle Streetcar Operations</b>		<b>11,440,099</b>	<b>14,556,740</b>	<b>10,930,214</b>	<b>10,947,214</b>
400000	Use of/Contribution to Fund Balance	-	(169,775)	2,925,158	3,357,631

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Total Resources for:10800 - Seattle Streetcar Operations		11,440,099	14,386,965	13,855,372	14,304,845
313020	Sales & Use Tax	255,518	-	-	-
316060	B&O Tax-Commercial Parking	51,686,222	48,856,415	54,037,906	54,649,422
318020	Employee Hrs Tax	(297)	-	341,000	353,000
318060	Comm Parking Tax Penalties Int	275,680	-	-	-
321900	Bus Lic&Perm-Other	-	-	1,494,635	1,546,940
322040	Nonbus Lic&Perm-Comm Park	-	36,450	235,802	244,030
322060	Nonbus Lic&Perm-Sign	-	-	-	-
322150	Nonbus Lic&Perm-Issuance	7,674,760	5,843,750	8,125,000	8,364,000
322160	Nonbus Lic&Perm-Renewal	1,345,664	-	-	-
322180	Nonbus Lic&Perm-Oth Street Use	268,173	85,050	-	-
322190	Nonbus Lic&Perm-Penalties	6,752	-	-	-
322900	Nonbus Lic&Perm-Other	2,631,013	1,206,554	3,752,946	3,883,529
330000	Intergovernmental Revenues	-	202,422	-	-
330020	Intergov-Revenues	-	606,000	-	-
331110	Direct Fed Grants	20,516,460	23,113,035	34,674,000	45,001,000
333110	Ind Fed Grants	5,506,629	44,531,561	7,316,536	871,302
334010	State Grants	4,760,336	16,058,451	6,148,000	13,000,000
335011	Multimodal Transportation Dist	990,074	1,015,740	1,005,000	1,008,000
335050	Mtr Veh Fuel Tx-St Improvement	14,097,440	14,776,321	14,555,999	14,431,999
337010	Grants & Contr From Local Govt	2,009,736	-	-	-
337050	Proceeds-Countywide Tax Levy	1,866,922	1,612,951	-	-
337070	Payment In Lieu Of Taxes	-	-	425,000	425,000
341300	Administrative Fees & Charges	561,717	756,093	-	-
344010	Street Maintenance & Repair	-	-	-	-
344070	Street Occupation Rev	-	27,825,255	32,486,000	33,244,000
344080	Street Use Rev	25,353,075	330,000	-	-
344090	Annual Fees Rev	585,038	-	861,000	891,000
344130	Plan Review & Inspection	19,273,395	17,135,250	20,192,000	20,785,000
344900	Transportation-Other Rev	104,406,011	118,680,037	67,329,472	68,033,419
345030	Plan Checking Fees	4,980	-	-	-
347080	Cult & Rec Training Charges	(147)	-	-	-
350030	Parking Infraction Penalties	2,556,659	1,080,104	2,890,000	3,235,000
350180	Misc Fines & Penalties	178,670	-	-	-
350190	Nsf Check Fees	20	-	-	-
360020	Inv Earn-Residual Cash	2,370,837	-	793,000	1,508,000
360220	Interest Earned On Deliquent A	7,282	-	-	-
360310	Lt Space/Facilities Leases	182,800	-	245,000	254,000
360380	Sale Of Junk Or Salvage	14,718	-	-	-
360390	Proceeds From Sale Of Assets	14,014	-	-	-

## Seattle Department of Transportation

360580	Uncollectible Expense - Misc	(559,628)	-	-	-
360900	Miscellaneous Revs-Other Rev	410,264	1,374,886	-	-
395010	Sales Of Land & Buildings	20,753	-	-	-
<b>Total Revenues for: 13000 - Transportation Fund</b>		<b>269,271,542</b>	<b>325,126,325</b>	<b>256,908,296</b>	<b>271,728,641</b>
400000	Use of/Contribution to Fund Balance	-	(428,642)	24,847,535	11,272,629
<b>Total Resources for:13000 - Transportation Fund</b>		<b>269,271,542</b>	<b>324,697,683</b>	<b>281,755,831</b>	<b>283,001,270</b>
331110	Direct Fed Grants	2,788,352	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>2,788,352</b>	<b>-</b>	<b>-</b>	<b>-</b>
350030	Parking Infraction Penalties	12,652,114	9,420,852	13,696,675	21,351,635
360020	Inv Earn-Residual Cash	-	-	155,000	38,000
397010	Operating Transfers In	1,500,000	790,000	-	-
<b>Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund</b>		<b>14,152,114</b>	<b>10,210,852</b>	<b>13,851,675</b>	<b>21,389,635</b>
400000	Use of/Contribution to Fund Balance	-	5,529,253	485,795	(6,362,996)
<b>Total Resources for:18500 - School Safety Traffic and Pedestrian Improvement Fund</b>		<b>14,152,114</b>	<b>15,740,105</b>	<b>14,337,470</b>	<b>15,026,639</b>
313020	Sales & Use Tax	53,122,559	55,399,761	54,400,536	56,005,725
317030	Trans Ben Dist Vehicle Fees	16,543,909	20,614,753	20,912,987	21,247,594
360020	Inv Earn-Residual Cash	-	-	1,966,000	1,506,000
<b>Total Revenues for: 19900 - Transportation Benefit District Fund</b>		<b>69,666,467</b>	<b>76,014,514</b>	<b>77,279,523</b>	<b>78,759,319</b>
400000	Use of/Contribution to Fund Balance	-	20,917,808	13,928,895	18,045,520
<b>Total Resources for:19900 - Transportation Benefit District Fund</b>		<b>69,666,467</b>	<b>96,932,322</b>	<b>91,208,418</b>	<b>96,804,839</b>
400000	Use of/Contribution to Fund Balance	-	9,450,000	-	-
<b>Total Resources for:35040 - Waterfront LID #6751</b>		<b>-</b>	<b>9,450,000</b>	<b>-</b>	<b>-</b>
337080	Other Private Contrib & Dons	25,000,000	20,000,000	20,000,000	20,000,000
397010	Operating Transfers In	10,126,568	-	-	-
<b>Total Revenues for: 35900 - Central Waterfront Improvement Fund</b>		<b>35,126,568</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>
400000	Use of/Contribution to Fund Balance	-	(783,000)	(20,000,000)	(20,000,000)

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<b>Total Resources for: 35900 - Central Waterfront Improvement Fund</b>		<b>35,126,568</b>	<b>19,217,000</b>	-	-
350180	Misc Fines & Penalties	1,000	-	-	-
<b>Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund</b>		<b>1,000</b>	-	-	-
379020	Capital Contributions	154,352	-	-	-
<b>Total Revenues for: 41000 - Light Fund</b>		<b>154,352</b>	-	-	-
<b>Total SDOT Resources</b>		<b>549,772,088</b>	<b>658,866,037</b>	<b>464,186,386</b>	<b>459,300,556</b>

## Seattle Department of Transportation

### Appropriations by Budget Summary Level and Program

#### **SDOT - BC-TR-16000 - Central Waterfront**

The purpose of the Central Waterfront Budget Summary Level is to design, manage, and construct improvements to the transportation infrastructure and public spaces along the Central Waterfront.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Central Waterfront	94,323,167	35,607,000	11,213,000	600,000
<b>Total</b>	<b>94,323,167</b>	<b>35,607,000</b>	<b>11,213,000</b>	<b>600,000</b>
Full-time Equivalents Total*	1.00	1.00	1.00	1.00

*\*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*

#### **SDOT - BC-TR-19001 - Major Maintenance/Replacement**

The purpose of the Major Maintenance/Replacement Budget Summary Level is to provide maintenance and replacement of roads, trails, bike paths, bridges and structures.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Bridges & Structures	22,151,191	54,995,965	14,461,789	7,181,041
Landslide Mitigation	400,614	501,908	476,813	517,750
Roads	23,473,618	28,432,723	13,872,734	25,311,000
Sidewalk Maintenance	5,105,427	4,994,671	5,036,761	5,096,000
Signs, Signals and Markings	2,428,949	1,801,420	1,190,456	1,095,000
Streetcar Repair	29,562	-	-	-
Trails and Bike Paths	1,793,734	1,911,119	4	-
Urban Forestry	553,010	478,627	774,831	475,000
<b>Total</b>	<b>55,936,106</b>	<b>93,116,434</b>	<b>35,813,388</b>	<b>39,675,791</b>
Full-time Equivalents Total*	100.25	100.25	100.25	100.25

*\*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 Major Maintenance/Replacement Budget Summary Level:*

#### **Bridges & Structures**

The purpose of Bridges and Structures Program is to provide for safe and efficient use of the city's bridges and structures to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

## Seattle Department of Transportation

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Bridges & Structures	22,151,191	54,995,965	14,461,789	7,181,041
Full Time Equivalents Total	14.75	14.75	14.75	14.75

### Landslide Mitigation

The purpose of the Landslide Mitigation Program is to proactively identify and address potential areas of landslide concerns that affect the right-of-way.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Landslide Mitigation	400,614	501,908	476,813	517,750
Full Time Equivalents Total	2.00	2.00	2.00	2.00

### Roads

The purpose of the Roads program is to provide for the safe and efficient use of the city's roadways to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Roads	23,473,618	28,432,723	13,872,734	25,311,000
Full Time Equivalents Total	47.00	47.00	47.00	47.00

### Sidewalk Maintenance

The purpose of Sidewalk Maintenance Program is to maintain and provide for safe and efficient use of the city's sidewalks to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Sidewalk Maintenance	5,105,427	4,994,671	5,036,761	5,096,000
Full Time Equivalents Total	6.00	6.00	6.00	6.00

### Signs, Signals and Markings

The purpose of Signs, Signals and Markings Program is to design, plan and maintain the city's signs, signals, and street, sidewalk markings

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Signs, Signals and Markings	2,428,949	1,801,420	1,190,456	1,095,000
Full Time Equivalents Total	1.00	1.00	1.00	1.00

### Streetcar Repair



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The purpose of Streetcar Repair program is to repair and maintain the city's streetcar lines to ensure safe, efficient movement of people, goods and services throughout the city.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Streetcar Repair	29,562	-	-	-

### Trails and Bike Paths

The purpose of Trails and Bike Paths Program is to maintain and provide for safe and efficient use of the city's trails and bike paths to all residents of Seattle and adjacent regions to ensure movement of people, goods and services throughout the city.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Trails and Bike Paths	1,793,734	1,911,119	4	-
Full Time Equivalents Total	27.75	27.75	27.75	27.75

### Urban Forestry

The Tree and Landscape Maintenance program provides services to implement the citywide Urban Forestry Management Plan through education, stewardship, protection and maintenance of SDOT's green infrastructure assets including trees and landscapes. Arborists, Foresters, and the Landscape Architect provide design guidance, construction management support, citywide policy guidance and implementation including street tree permitting. Urban Forestry field operations provides critical maintenance of more than 40,000 SDOT street use tree assets and emergency response to over 350,000 right-of-way trees. Field operations is also responsible for the maintenance and operation of more than 200 formally landscaped right-of-way areas such as medians along Beacon Avenue South and Sand Point Way NE.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Urban Forestry	553,010	478,627	774,831	475,000
Full Time Equivalents Total	1.75	1.75	1.75	1.75

### **SDOT - BC-TR-19002 - Major Projects**

The purpose of the Major Projects Budget Summary Level is to design, manage and construct improvements to the transportation infrastructure for the benefit of the traveling public including freight, transit, other public agencies, pedestrians, bicyclists and motorists.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Alaskan Way Viaduct	610,647	-	-	-
SR-520	1,590,634	1,971,000	1,640,985	125,000
<b>Total</b>	<b>2,201,281</b>	<b>1,971,000</b>	<b>1,640,985</b>	<b>125,000</b>
Full-time Equivalents Total*	24.50	24.50	24.50	24.50

*\*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*

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The following information summarizes the programs in Major Projects Budget Summary Level:

### Alaskan Way Viaduct

The purpose of the Alaskan Way Viaduct and Seawall Replacement Program is to fund the City's involvement in the replacement of the seismically-vulnerable viaduct and seawall. The Alaskan Way Viaduct is part of State Route 99, which carries one-quarter of the north-south traffic through downtown Seattle and is a major truck route serving the city's industrial areas

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Alaskan Way Viaduct	610,647	-	-	-
Full Time Equivalents Total	23.00	23.00	23.00	23.00

### SR-520

The purpose of the SR-520 Program is to provide policy, planning and technical analysis support and to act as the City's representative in a multi-agency group working on the replacement of the State Route 520 bridge.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
SR-520	1,590,634	1,971,000	1,640,985	125,000
Full Time Equivalents Total	1.50	1.50	1.50	1.50

### SDOT - BC-TR-19003 - Mobility-Capital

The purpose of the Mobility-Capital Budget Summary Level is to help maximize the movement of traffic throughout the city by enhancing all modes of transportation including corridor and intersection improvements, transit and HOV improvements, and sidewalk and pedestrian facilities.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Corridor & Intersection Imprv	41,096,908	54,862,066	45,230,560	45,587,663
Freight Mobility	6,059,165	43,769,140	6,090,000	828,000
Intelligent Transp System	2,940,111	1,323,095	1,070,057	479,000
Neighborhood Enhancements	5,991,773	6,374,504	1,956,289	1,975,382
New Trails and Bike Paths	16,308,192	20,928,952	5,622,542	5,622,376
Sidewalks & Ped Facilities	34,033,669	34,429,719	17,674,452	18,033,842
Transit & HOV	65,275,688	81,745,746	43,286,506	35,507,528
<b>Total</b>	<b>171,705,507</b>	<b>243,433,222</b>	<b>120,930,406</b>	<b>108,033,791</b>
Full-time Equivalents Total*	161.50	163.00	163.00	163.00

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The following information summarizes the programs in Mobility-Capital Budget Summary Level:

### Corridor & Intersection Imprv

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The purpose of the Corridor & Intersection Improvements Program is to analyze and make improvements to corridors and intersections to move traffic more efficiently. Examples of projects include signal timing, left turn signals and street improvements.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Corridor & Intersection Imprv	41,096,908	54,862,066	45,230,560	45,587,663
Full Time Equivalents Total	39.50	39.50	39.50	39.50

### Freight Mobility

The purpose of the Freight Mobility Program is to help move freight throughout the city in a safe and efficient manner.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Freight Mobility	6,059,165	43,769,140	6,090,000	828,000
Full Time Equivalents Total	4.50	4.50	4.50	4.50

### Intelligent Transp System

The purpose of the Intelligent Transportation System (ITS) Program is to fund projects identified in the City's ITS Strategic Plan and ITS Master Plan. Examples of projects include implementation of transit signal priority strategies; installation of closed-circuit television (CCTV) cameras to monitor traffic in key corridors; and development of parking guidance, traveler information and real-time traffic control systems.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Intelligent Transp System	2,940,111	1,323,095	1,070,057	479,000
Full Time Equivalents Total	9.25	9.25	9.25	9.25

### Neighborhood Enhancements

The purpose of the Neighborhood Enhancements Program is to plan and forecast the needs of specific neighborhoods including neighborhood and corridor planning, development of the coordinated transportation plans, traffic control spot improvements and travel forecasting. The program also constructs minor improvements in neighborhoods based on these assessments.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Neighborhood Enhancements	5,991,773	6,374,504	1,956,289	1,975,382
Full Time Equivalents Total	19.75	21.25	21.25	21.25

### New Trails and Bike Paths

The purpose of the New Trails and Bike Paths Program is to construct new trails and bike paths that connect with existing facilities to let users transverse the city on a dedicated network of trails and paths.

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	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
New Trails and Bike Paths	16,308,192	20,928,952	5,622,542	5,622,376
Full Time Equivalents Total	2.00	2.00	2.00	2.00

### Sidewalks & Ped Facilities

The purpose of the Sidewalks & Pedestrian Facilities Program is to install new facilities that help pedestrians move safely along the city's sidewalks by installing or replacing sidewalks, modifying existing sidewalks for elderly and handicapped accessibility, and increasing pedestrian lighting.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Sidewalks & Ped Facilities	34,033,669	34,429,719	17,674,452	18,033,842
Full Time Equivalents Total	60.50	60.50	60.50	60.50

### Transit & HOV

The purpose of the Transit & HOV Program is to move more people in less time throughout the city.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Transit & HOV	65,275,688	81,745,746	43,286,506	35,507,528
Full Time Equivalents Total	26.00	26.00	26.00	26.00

### SDOT - BC-TR-19004 - Capital General Expense

The purpose of the Debt and Special Funding Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Seattle Department of Transportation's capital expenditure requirements.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Capital Debt Service	-	-	6,985,811	6,547,877
<b>Total</b>	-	-	<b>6,985,811</b>	<b>6,547,877</b>

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### SDOT - BO-TR-12001 - South Lake Union Streetcar Operations

The purpose of the South Lake Union Streetcar Operations Budget Summary Level is to operate and maintain the South Lake Union Seattle Streetcar.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
S Lake Union Streetcar Ops	3,115,439	4,628,688	4,419,771	4,539,220
<b>Total</b>	<b>3,115,439</b>	<b>4,628,688</b>	<b>4,419,771</b>	<b>4,539,220</b>

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### **SDOT - BO-TR-12002 - First Hill Streetcar Operations**

The purpose of the First Hill Streetcar Operations Budget Summary Level is to operate and maintain the First Hill Seattle Streetcar.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
First Hill Streetcar Ops	9,242,318	9,758,277	9,435,601	9,765,625
<b>Total</b>	<b>9,242,318</b>	<b>9,758,277</b>	<b>9,435,601</b>	<b>9,765,625</b>

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### **SDOT - BO-TR-16000 - Waterfront and Civic Projects**

The purpose of the Waterfront and Civic Projects Summary Level is to pay for expenses related to reimbursable design and construction services provided by the Central Waterfront program for other City departments and external partners. Additionally, the BSL provides planning and leadership support for other Civic Projects.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Waterfront and Civic Projects	37,445,472	34,804,912	36,331,169	37,341,951
<b>Total</b>	<b>37,445,472</b>	<b>34,804,912</b>	<b>36,331,169</b>	<b>37,341,951</b>
Full-time Equivalents Total*	1.00	1.00	1.00	1.00

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### **SDOT - BO-TR-17001 - Bridges & Structures**

The purpose of the Bridges and Structures Budget Summary Level is to maintain the City's bridges and structures which helps provide for the safe and efficient movement of people, goods, and services throughout the City. Additionally, the BSL provides general construction management, engineering support for street vacations, scoping of neighborhood projects, and other transportation activities requiring engineering oversight.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Bridge Operations	4,277,946	4,243,350	4,666,612	4,825,331
Engineering & Ops Support	893,319	886,345	1,278,413	1,317,938
Structures Engineering	1,643,051	1,772,606	1,842,382	1,899,475
Structures Maintenance	8,260,860	9,696,569	6,255,915	6,388,849
<b>Total</b>	<b>15,075,177</b>	<b>16,598,871</b>	<b>14,043,322</b>	<b>14,431,593</b>

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Full-time Equivalents Total*	59.00	62.00	62.00	62.00
<i>*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</i>				

The following information summarizes the programs in Bridges & Structures Budget Summary Level:

### Bridge Operations

The purpose of Bridge Operations is to ensure the safe and efficient operations and preventive maintenance for over 180 bridges throughout the city.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Bridge Operations	4,277,946	4,243,350	4,666,612	4,825,331
Full Time Equivalents Total	17.50	17.50	17.50	17.50

### Engineering & Ops Support

The purpose of the Engineering Ops & Support program is to provide engineering support services to other SDOT projects, perform engineering related to bridges and structures, and manage stormwater pollution control.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Engineering & Ops Support	893,319	886,345	1,278,413	1,317,938
Full Time Equivalents Total	3.00	3.00	3.00	3.00

### Structures Engineering

The purpose of the Structures Engineering Program is to provide engineering services on all the bridges and structures within the city to ensure the safety of transportation users as they use or move in proximity to these transportation facilities.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Structures Engineering	1,643,051	1,772,606	1,842,382	1,899,475
Full Time Equivalents Total	3.50	6.50	6.50	6.50

### Structures Maintenance

The purpose of the Structures Maintenance Program is to provide for the maintenance of the city's bridges, roadside structures and stairways.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Structures Maintenance	8,260,860	9,696,569	6,255,915	6,388,849
Full Time Equivalents Total	35.00	35.00	35.00	35.00

# Seattle Department of Transportation

## **SDOT - BO-TR-17003 - Mobility Operations**

The purpose of the Mobility-Operations Budget Summary Level is to promote the safe and efficient operation of all transportation modes in the city. This includes managing the parking, pedestrian, and bicycle infrastructure; implementing neighborhood plans; encouraging alternative modes of transportation; and maintaining and improving signals and the non-electrical transportation management infrastructure.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Commuter Mobility	17,556,864	20,132,623	18,464,975	19,027,435
Neighborhoods	1,691,036	701,313	605,717	626,401
Parking & Curbspace	14,106,772	17,020,950	18,253,247	19,382,348
Signs & Markings	4,937,441	5,020,278	4,886,670	5,025,520
Traffic Signals	10,469,155	11,906,180	10,571,173	10,861,222
Transit Operations	36,004,029	47,157,900	41,131,097	50,042,407
Urban Planning	4,616,160	4,463,811	3,028,711	3,094,727
<b>Total</b>	<b>89,381,457</b>	<b>106,403,056</b>	<b>96,941,590</b>	<b>108,060,060</b>
Full-time Equivalents Total*	153.75	173.75	173.75	173.75

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*The following information summarizes the programs in Mobility Operations Budget Summary Level:*

### **Commuter Mobility**

The purpose of the Commuter Mobility Program is to provide a variety of services, including enforcement of City commercial vehicle limits, transit coordination, and planning, to increase mobility and transportation options to the residents of Seattle.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Commuter Mobility	17,556,864	20,132,623	18,464,975	19,027,435
Full Time Equivalents Total	53.25	58.25	58.25	58.25

### **Neighborhoods**

The purpose of the Neighborhoods Program is to plan and forecast the needs of specific neighborhoods including neighborhood and corridor planning, development of the coordinated transportation plans, traffic control spot improvements and travel forecasting. The program also constructs minor improvements in neighborhoods based on these assessments.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Neighborhoods	1,691,036	701,313	605,717	626,401
Full Time Equivalents Total	2.50	2.50	2.50	2.50

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## Parking & Curbspace

The purpose of Parking and Curb Ramp Program is to manage the City's parking resources, maintain and operate pay stations and parking meters for on-street parking, manage curbspace, develop and manage the City's carpool program and Residential Parking Zones.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Parking & Curbspace	14,106,772	17,020,950	18,253,247	19,382,348
Full Time Equivalents Total	34.00	34.00	34.00	34.00

## Signs & Markings

The purpose of the Signs & Markings Program is to design, fabricate and install signage, as well as provide pavement, curb and crosswalk markings to facilitate the safe movement of vehicles, pedestrians and bicyclists throughout the city.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Signs & Markings	4,937,441	5,020,278	4,886,670	5,025,520
Full Time Equivalents Total	22.50	22.50	22.50	22.50

## Traffic Signals

The purpose of the Traffic Signals Program is to operate the Traffic Management Center that monitors traffic movement within the city and to maintain and improve signals and other electrical transportation management infrastructure.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Traffic Signals	10,469,155	11,906,180	10,571,173	10,861,222
Full Time Equivalents Total	25.25	33.25	33.25	33.25

## Transit Operations

The Purpose of the Transit Operations Program is to purchase Metro Transit service hours on transit routes with at least 65% of the stops within the city of Seattle and transit service to address emerging transportation needs. The program also funds ORCA Opportunity which provides ORCA cards for Seattle Public School, High School and low-income Middle School Students, Seattle Promise scholars, and income-eligible adults and seniors. In addition, the program includes community engagement, training, resources and partnerships to increase transit access for low-income riders. The Transit Operations program revenues support the implementation of City-wide improvements to maximize transit operations.

<b>Expenditures/FTE</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
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## Seattle Department of Transportation

	Actuals	Adopted	Proposed	Proposed
Transit Operations	36,004,029	47,157,900	41,131,097	50,042,407
Full Time Equivalents Total	4.75	5.75	5.75	5.75

### Urban Planning

The Urban Planning Program is comprised of Adaptive Streets, Citywide & Community Planning, GIS, Urban Design, and the Center City Mobility Plan.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Urban Planning	4,616,160	4,463,811	3,028,711	3,094,727
Full Time Equivalents Total	11.50	17.50	17.50	17.50

### **SDOT - BO-TR-17004 - ROW Management**

The purpose of the (Right-of-Way) ROW Management Budget Summary Level is to review projects throughout the city for code compliance for uses of the right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
St Use Permit & Enforcement	40,051,984	49,690,857	52,917,466	54,703,402
Street Use Contingent Budget	-	1,000,000	1,000,000	1,035,000
<b>Total</b>	<b>40,051,984</b>	<b>50,690,857</b>	<b>53,917,466</b>	<b>55,738,402</b>
Full-time Equivalents Total*	140.25	140.25	140.25	140.25

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The following information summarizes the programs in ROW Management Budget Summary Level:

#### St Use Permit & Enforcement

The purpose of the Street Use Permitting and Enforcement is to review projects throughout the city for code compliance for uses of right-of-way and to provide plan review, utility permit and street use permit issuance, and utility inspection and mapping services.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
St Use Permit & Enforcement	40,051,984	49,690,857	52,917,466	54,703,402
Full Time Equivalents Total	140.25	140.25	140.25	140.25

#### Street Use Contingent Budget

The purpose of the Street Use Contingent Budget Program is to display the amount of unallocated Contingent Budget Authority (CBA) in the Right of Way Management BSL that has not been accessed. In contrast, CBA that is accessed is appropriated in the programs in which it will be spent.

## Seattle Department of Transportation

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Street Use Contingent Budget	-	1,000,000	1,000,000	1,035,000

### **SDOT - BO-TR-17005 - Maintenance Operations**

The purpose of the Maintenance Operations Budget Summary Level is to maintain the City's roadways and sidewalks; maintain, protect and expand the City's urban landscape in the street right-of-way through the maintenance and planting of new trees and landscaping to enhance the environment and aesthetics of the city; and manage and administer street parking rules and regulations in the right-of-way.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Emergency Response	7,463,495	10,079,610	8,839,489	9,129,170
Operations Support	11,562,018	10,067,744	12,001,767	12,293,176
Pavement Management/Repair	15,086,602	19,393,187	17,755,891	18,220,986
Street Cleaning	8,521,764	9,183,630	7,293,949	7,443,994
Tree & Landscape Maintenance	7,560,368	6,875,938	6,633,346	6,787,603
<b>Total</b>	<b>50,194,246</b>	<b>55,600,109</b>	<b>52,524,442</b>	<b>53,874,929</b>
Full-time Equivalents Total*	163.50	200.50	203.50	203.50

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The following information summarizes the programs in Maintenance Operations Budget Summary Level:

#### **Emergency Response**

The purpose of the Emergency Response Program is to respond to safety and mobility issues such as pavement collapses, severe weather, landslides and other emergencies to make the right-of-way safe for moving people and goods. This program proactively addresses landslide hazards to keep the right-of-way open and safe.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Emergency Response	7,463,495	10,079,610	8,839,489	9,129,170
Full Time Equivalents Total	19.00	19.00	19.00	19.00

#### **Operations Support**

The purpose of the Operations Support Program is to provide essential operating support services necessary for the daily operation of SDOT's equipment and field workers dispatched from three field locations in support of street maintenance activities. These functions include warehousing, bulk material supply and management, tool cleaning and repair, equipment maintenance and repair, project accounting and technical support, and crew supervision.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Operations Support	11,562,018	10,067,744	12,001,767	12,293,176

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Full Time Equivalents Total	41.50	66.50	69.50	69.50
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### Pavement Management/Repair

The purpose of the Pavement Management and Repair Program is to assess the condition of asphalt and concrete pavements and establish citywide paving priorities for annual resurfacing, preservation and maintenance of all streets and adjacent areas such as sidewalks and road shoulders by making spot repairs and conducting annual major maintenance paving and rehabilitation.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Pavement Management/Repair	15,086,602	19,393,187	17,755,891	18,220,986
Full Time Equivalents Total	57.25	68.25	68.25	68.25

### Street Cleaning

The purpose of the Street Cleaning Program is to keep Seattle's streets, improved alleys, stairways and pathways clean, safe and environmentally friendly by conducting sweeping, hand-cleaning, flushing and mowing on a regular schedule.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Street Cleaning	8,521,764	9,183,630	7,293,949	7,443,994
Full Time Equivalents Total	22.50	22.50	22.50	22.50

### Tree & Landscape Maintenance

The purpose of the Landscape & Tree Maintenance Program is to provide planning, design, construction and construction inspection services for landscape elements of transportation capital projects, as well as guidance to developers on the preservation of city street trees and landscaped sites during construction.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Tree & Landscape Maintenance	7,560,368	6,875,938	6,633,346	6,787,603
Full Time Equivalents Total	23.25	24.25	24.25	24.25

### **SDOT - BO-TR-17006 - Parking Enforcement**

The purpose of the Parking Enforcement Budget Summary Level is to help manage the right-of-way by enforcing parking regulations, providing traffic control for events and incidents, and performing other related activities.

<b>Program Expenditures</b>	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Parking Enforcement	-	-	-	-
<b>Total</b>	-	-	-	-
Full-time Equivalents Total*	(2.00)	(2.00)	(2.00)	(2.00)

*\*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*

# Seattle Department of Transportation

## **SDOT - BO-TR-18001 - Leadership and Administration**

The purpose of the Leadership & Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the Seattle Department of Transportation.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	52,345,753	59,209,641	52,110,963	54,760,827
Departmental Indirect Costs	20,946,108	23,493,193	23,186,983	23,972,363
Divisional Indirect Costs	17,656,700	14,272,094	15,963,246	16,485,320
Indirect Cost Recovery Offset	(84,083,056)	(97,043,975)	(90,429,694)	(94,387,012)
Pooled Benefits and PTO	1,419,028	(454,402)	(831,498)	(831,498)
<b>Total</b>	<b>8,284,533</b>	<b>(523,450)</b>	<b>-</b>	<b>-</b>
Full-time Equivalents Total*	241.25	249.25	249.25	249.25

*\*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**

The Purpose of Citywide Indirect Cost Program is to allocate the City's general service costs to SDOT in a way that benefits the delivery of transportation services to the public.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	52,345,753	59,209,641	52,110,963	54,760,827

### **Departmental Indirect Costs**

The purpose of the Departmental Indirect Costs Program is to provide departmental leadership and operations support essential to accomplish the mission and goals of the department. the Office of the Director and the Finance & Administration Division are the two divisions included in this program. The Office of the Director oversees and provides strategic leadership and guidance for all the functions, staff, and services of the department, guiding and shaping SDOT's priorities and work plans to attain the vision, mission and goals of the department. In addition to guiding the overall work of the department, the Office of the Director houses the department's Human Resources, Communications, Office of Equity and Economic Inclusion, Emergency Management and Government and Council Relations functions. The Finance and Administration Division supports all SDOT programs, projects, and business activities by providing a wide variety of services, including: financial and accounting services; payroll services; consultant contract and procurement support; management of SDOT's facilities, fleet, radio communications network; assets condition review and management; performance management, data reporting and public dashboards; real property management, acquisition and surplus performance management; claims investigation and legal services; environmental hazardous waste management; safety and employee health support services; and IT project and service coordination.

## Seattle Department of Transportation

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Departmental Indirect Costs	20,946,108	23,493,193	23,186,983	23,972,363
Full Time Equivalents Total	138.00	146.00	146.00	146.00

### Divisional Indirect Costs

The purpose of the Divisional Indirect Costs Program is to provide division leadership and unique transportation technical expertise to accomplish the division's goals and objectives in support of the department's mission.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Divisional Indirect Costs	17,656,700	14,272,094	15,963,246	16,485,320
Full Time Equivalents Total	103.25	103.25	103.25	103.25

### Indirect Cost Recovery Offset

Indirect Cost Recovery Offset Program includes Department Management Indirect cost recovery and General Expense Indirect Cost Recovery. This program equitably recovers and allocates departmental and general expense indirect cost from all transportation activities and capital projects to fund departmental management and support services essential for delivery of transportation service to the public.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Indirect Cost Recovery Offset	(84,083,056)	(97,043,975)	(90,429,694)	(94,387,012)

### Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Pooled Benefits and PTO	1,419,028	(454,402)	(831,498)	(831,498)

### SDOT - BO-TR-18002 - General Expense

The purpose of the General Expense Budget Summary Level is to pay for general business expenses necessary to the overall delivery of transportation services, such as Judgment and Claims contributions and debt service payments.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Initiatives	5,526,192	10,218,977	10,200,000	10,557,000
Debt Service	38,024,935	41,665,167	33,353,028	21,241,558
Judgment & Claims	8,800,745	7,320,249	8,143,507	9,035,407
<b>Total</b>	<b>52,351,871</b>	<b>59,204,393</b>	<b>51,696,535</b>	<b>40,833,965</b>

## Seattle Department of Transportation

*\*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 General Expense Budget Summary Level:*

### Citywide Initiatives

The purpose of the Citywide Initiatives program is to support citywide or multi-departmental system or process improvement initiatives.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Citywide Initiatives	5,526,192	10,218,977	10,200,000	10,557,000

### Debt Service

The purpose of Debt Service Program is to meet principal repayment and interest obligations on debt proceeds that are appropriated in SDOT's Budget

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Debt Service	38,024,935	41,665,167	33,353,028	21,241,558

### Judgment & Claims

The purpose of the Judgement & Claims Program is to represent SDOT's annual contribution to the City's centralized self-insurance pool from which court judgements and claims against the city are paid.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Judgment & Claims	8,800,745	7,320,249	8,143,507	9,035,407

## The Office of the Waterfront and Civic Projects

Angela Brady, PE, Acting Director

206-684-3115

[waterfrontseattle.org](http://waterfrontseattle.org)

The Office of the Waterfront and Civic Projects (OWCP) is responsible for coordinating the City's waterfront improvement efforts, including project management, design, construction, and financial management. The Office of the Waterfront and Civic Projects is charged with administering the overall program and ensuring that it is managed efficiently and delivers on the adopted Capital Improvement Program for the Central Waterfront.

The projects that make up the Central Waterfront program are included in the budgets of three City departments (SDOT, Seattle Parks and Recreation, and Finance and Administrative Services). Although there are multiple funding sources and multiple projects within the waterfront improvement program, the program itself includes the projects listed below:

### **Seattle Department of Transportation**

- Alaskan Way Main Corridor project (MC-TR-C072)
- Overlook Walk and East/West Connections (MC-TR-C073)
- Waterfront Transportation Infrastructure Maintenance (MC-TR-C109)

### **Seattle Parks and Recreation**

- Parks Central Waterfront Piers Rehabilitation (MC-PR-21007)
- Aquarium Expansion (MC-PR-21006)

### **Department of Finance and Administrative Services**

- Pike Place Market PC-1 North Waterfront Entrance project (complete)
- Waterfront Operations and Tribal Interpretive Center (MC-FA-OWMAINT) – (managed by FAS)
- Local Improvement District Administration – (managed by FAS)

In addition, there are funds budgeted in CIP projects for Seattle Public Utilities (SPU) and Seattle City Light (SCL) for utility relocations related to the Central Waterfront program. The Office of the Waterfront and Civic Projects is leading construction activities for these relocations, which in SDOT's budget are combined in a reimbursable project (MO-TR-R043). The Office of Arts and Culture also has funding from the Waterfront program's 1% for Arts contribution.

The Office of the Waterfront and Civic Projects manages two funds that support the administration of the funding related to the projects listed above: the Central Waterfront Improvement Fund, and the Waterfront LID #6751 fund. The Central Waterfront Improvement Fund is a single fund from which multiple departments draw funding resources. The fund tracks the interfund loan and philanthropic funds as well as other revenues. The fund supports certain costs associated with the design and construction of the waterfront improvement program and related costs for City administration, including the Office of the Waterfront and Civic Projects. Appropriations made by the Central Waterfront Improvement Fund are for these purposes. In 2019, the City Council legislated the Waterfront Local Improvement District (LID) Fund which holds LID assessment payments and LID bonds and pays for expenditures related to the Waterfront Local Improvement District (#6751). The pre-payment, and LID bond issuance occurred in 2021. For more information on LID and project status, visit the [Waterfront Seattle](http://Waterfront Seattle) website.

## Budget Overview

In 2025, the City will open to the public all the projects included in the redevelopment Seattle's central waterfront. The projects include the opening of the Overlook Walk connecting Pike Place Market to the waterfront promenade, completing the Alaskan Way Main Corridor project which is a multimodal transportation project that includes pedestrian walkways, bicycle lanes, and roadway, and completion of Waterfront Park at Pier 58.

### **Changes in the 2025-2026 Proposed Biennial Budget and 2025-2030 Proposed Capital Improvement Program**

The 2025-2026 Proposed Budget includes a transfer of \$10,713,000 in bond appropriation authority from 2024 to 2025 in two capital projects to better align with updated expenditure timelines: Alaskan Way Main Corridor (MC-TR-C072) and Overlook Walk/East West Connections (MC-TR-C073).

The 2025-2030 Proposed Capital Improvement Program includes the final bonding authority for the Alaskan Way Main Corridor Project (MC-TR-C072) and Overlook Walk and East-West Connection Project (MC-TR-C073). This amount is sized to ensure the completion of the project, and actual final bond issuances may be smaller as the project progresses based on need and potential addition of more State funding.



# Office of Sustainability and Environment

Jessyn Farrell, Director

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<http://www.seattle.gov/environment>

## Department Overview

The Office of Sustainability & Environment (OSE) develops and implements citywide environmental policies and programs that propel Seattle toward a sustainable, equitable, and climate pollution-free future. OSE collaborates with a wide range of stakeholders to develop policies and programs that advance healthy communities and facilitate a just transition from fossil fuels, while prioritizing people and communities most affected by economic, racial, and environmental injustices. OSE's work focuses on the following areas:

**Climate and Environmental Justice:** The City of Seattle aims to reduce total core greenhouse gas emissions 58% by 2030 and to become totally carbon neutral by 2050. OSE spearheads policies and programs for achieving these goals, including transitioning buildings to 100% clean energy, advancing zero carbon transportation, and investing in green jobs. In this role, OSE coordinates implementation of the Seattle Green New Deal, the One Seattle Climate Justice Agenda, and the Equity and Environment Initiative.

**Healthy & Resilient Communities:** OSE works with key stakeholders to support sustainable communities. The office administers the Fresh Bucks and Healthy Food in Schools programs to provide equitable access to healthy, affordable, culturally relevant food. OSE also fosters leadership and interdepartmental coordination within the City of Seattle to help maintain, preserve, and restore Seattle's urban forest.

**Citywide Coordination:** OSE coordinates interdepartmental efforts to advance a healthy, equitable, and sustainable environment. These efforts include the Duwamish Valley Program, as well as interdepartmental planning around the Green New Deal, urban forestry, and energy efficiency. OSE is responsible for coordinating four prominent Boards and Commissions: the Urban Forestry Commission, the Sweetened Beverage Tax Community Advisory Board, the Environmental Justice Committee, and the Green New Deal Oversight Board.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	7,911,975	7,260,132	8,361,046	8,743,446
Other Funding - Operating	9,381,132	23,325,356	18,379,410	18,602,646
<b>Total Operations</b>	<b>17,293,107</b>	<b>30,585,489</b>	<b>26,740,457</b>	<b>27,346,093</b>
<b>Total Appropriations</b>	<b>17,293,107</b>	<b>30,585,489</b>	<b>26,740,457</b>	<b>27,346,093</b>
 Full-Time Equivalents Total*	 39.50	 49.50	 50.50	 50.50

\* 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

# Office of Sustainability and Environment

## Budget Overview

The Mayor's 2025-26 Proposed Budget continues OSE's core missions of advancing citywide climate and environment policy and programs and promoting healthy and resilient communities. This includes continued work coordinating the Seattle Green New Deal, continued work managing Citywide food policy, and extensive work funded by federal and state grants.

The proposed budget prioritizes investments across all program areas, meeting required regulatory functions, and adding external funding for local climate change initiatives as large opportunities become available at the state and federal level. Funding for most programming remains level for 2025 and 2026 with increases to address higher labor and internal services costs. Reductions relative to 2024 are focused on Payroll Expense Tax-funded activities, with the bulk of this change reflecting the expiration of \$4.0 million of one-time Payroll Expense Tax (payroll tax) adds.

### General Fund and Sweetened Beverage Tax Programming

The Proposed Budget appropriates \$8.5 million in General Fund to OSE in 2025 and \$8.7 million in 2026. Sweetened Beverage Tax (SBT) appropriations are set at \$6.3 million in 2025 and \$6.4 million in 2026. General Fund appropriations at OSE will continue to support the bulk of OSE's staffing and administration, including core base support for Citywide environment policy and planning. For Sweetened Beverage Tax, over \$5 million annually will continue to support the Fresh Bucks voucher program for fresh fruits and vegetables. Remaining SBT programming includes Healthy Food in Schools – a healthy snack program supporting Seattle Public Schools – and food policy, including coordination of the Sweetened Beverage Tax Community Advisory Board or CAB.

### Continued Green New Deal Programming

OSE will continue its role coordinating Citywide actions supporting the Seattle Green New Deal as well as facilitating the Green New Deal Oversight Board, whose recommendations inform budget decisions. The Proposed Budget allocates \$18.25 million in payroll tax-supported funding to the Green New Deal across several city departments. Of this amount, \$12.0 million in 2025 and \$12.2 million in 2026 is appropriated in OSE. Citywide climate initiatives are also supported by over \$35 million in state and federal grants awarded since 2023.

For OSE, this continued payroll tax-Green New Deal (GND) programming in 2025-26 includes:

- \$7.5 million for Clean Buildings and the Building Emissions Performance Standards (BEPS) program, including \$5 million for the Clean Buildings Accelerator, which provides technical assistance and funding to low-income building owners to help comply with revised City and State regulations.
- \$800,000 for Clean Heat Program rebates, which provide \$2,000 rebates to up to 400 households annually for converting homes from oil to electric heating sources.
- \$1,000,000 for Clean Energy Apprenticeships in coordination with Finance and Administrative Services (FAS) and the Office of Economic Development's priority hire initiatives.
- \$500,000 for Duwamish Valley Program Youth Leadership funding, providing awards to neighborhood organizations for job training, volunteer opportunities, and recreational programming.
- \$500,000 for urban forestry, including \$300,000 for greening industrial zones in the Duwamish Area, as well as staffing and policy coordination for tree planting efforts.
- \$1,050,000 for the Environmental Justice Fund.

Green New Deal funding for 2025 and 2026 also includes programming in other City departments. These items comprise:

- \$1,851,688 in 2025 and \$1,500,000 in 2026 for the Municipal Energy Efficiency Program (MEEP). In 2025, \$1,461,688 of this funding is allocated to Finance and Administrative Services (FAS), and \$195,000 each to

## Office of Sustainability and Environment

Seattle Center and Seattle Parks and Recreation. OSE manages and coordinates MEEP, which supports energy retrofits in municipally owned buildings, many of them (such as those managed by Center, Parks, and Seattle Public Library) public-facing.

- \$1.8 million for the Office of Housing (OH) to fully fund oil-to-electric home heating conversions for low-income households under the Clean Heat Program and in coordination with OSE.
- \$841,250 in 2025 and \$1.8 million in 2026 in FAS for debt service costs of EV charging stations for facility build-outs.
- \$1.6 million in 2025 and \$1.8 million in 2026 to support the City's commitment to Seattle Transit 3 (ST3). This will fund ST3 staffing and planning efforts around West Seattle and Ballard Link Extensions. Of this, \$1.4 million in 2025 and \$1.6 million in 2026 will be set aside in Finance General. Another \$186,000 in 2025 and \$198,000 in 2026 will continue funding existing ST3 staffing at the Office of Planning and Community Development. These investments are in line with commitments made by the City of Seattle's 2019 Green New Deal Resolution (Res 31895), which committed the City to reducing transportation emissions and making transit widely accessible.

In addition, pilot funding appropriated in the 2023-24 budget for Indigenous Sustainability Projects is in the process of being encumbered by OSE with partner organizations. Once encumbered, these funds will support key climate sustainability investments with Tribes through 2026, addressing commitments made by Mayor Harrell during the 2023 Seattle Tribal Nations Summit.

For more on non-OSE actions, please see Budget Book sections for the departments named above. More information on OSE-specific changes is presented in the following pages.

## Office of Sustainability and Environment

### Incremental Budget Changes

#### Office of Sustainability and Environment

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>30,585,489</b>	<b>49.50</b>
<b>Baseline</b>		
Removal of One-Time Items from Department Baseline	(4,057,398)	-
Technical Change to BEPS Compliance and Language Access Baseline Budget	135,000	-
Citywide Adjustments for Standard Cost Changes	795,576	-
Bargained Annual Wage and Market Wage Increases to Base Budget	847,344	-
Technical Corrections to Assign Account Codes	-	-
Accounting Update for IT Costs	-	-
<b>Proposed Operating</b>		
Cut City Funding, Transition Heavy Duty EV Incentives to Other Entities	(900,000)	-
Align BEPS IT Budget with Actuals	(551,871)	-
Reduce OSE Workforce and Small Business Investments in Duwamish Valley	(400,000)	-
Restore Baseline Environmental Justice Fund Funding	250,000	-
Add Climate Data Impact Analysis and Reporting Capacity	100,000	-
Consolidate Duwamish River Opportunity Fund and Environmental Justice Fund	-	-
<b>Proposed Technical</b>		
Ongoing Changes from Current Year Legislation	-	1.00
Final Adjustments for Standard Cost Changes	(63,683)	-
Revenue Update (April Forecast)	-	-
Revenue Update (August Forecast)	-	-
<b>Total Incremental Changes</b>	<b>\$(3,845,032)</b>	<b>1.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$26,740,457</b>	<b>50.50</b>

### Description of Incremental Budget Changes

#### Baseline

#### Removal of One-Time Items from Department Baseline

Expenditures \$(4,057,398)

This item removes items from the department's baseline budget that were funded as one-time items in the 2024 Adopted Budget. This includes one-time appropriations for Payroll Expense Tax funded investments in the Seattle Green New Deal, Building Emissions Performance Standards, and Urban Forestry, as well as a small General Fund appropriation that supported the Tree Canopy Report completed in 2024.

## Office of Sustainability and Environment

### Technical Change to BEPS Compliance and Language Access Baseline Budget

Expenditures \$135,000

This change increases Payroll Expense Tax appropriation authority for OSE. This action trues up funding for compliance and language access for the Building Emissions Performance Standards (BEPS) program. The amount restored here was incorrectly flagged as one-time appropriations during the 2023 budget process.

### Citywide Adjustments for Standard Cost Changes

Expenditures \$795,576

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$847,344

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

### Technical Corrections to Assign Account Codes

Expenditures -

This item makes technical corrections in order to align account budgets within OSE.

### Accounting Update for IT Costs

Expenditures -

This item makes a net-zero change to update the account code being charged for IT costs at OSE.

## Proposed Operating

### Cut City Funding, Transition Heavy Duty EV Incentives to Other Entities

Expenditures \$(900,000)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. Budget reductions were identified to mitigate this shortfall. These actions include reductions to Payroll Expense Tax-funded programming in order to provide resources for core City functions funded by the General Fund.

This item reduces Payroll Expense Tax appropriation authority in OSE by reducing city funding for Heavy Duty Electric Truck incentives. These efforts have comprised a pilot program launched in 2023 which focused on the Duwamish Valley. This pilot aimed to fund point of sale rebates for new electric trucks, buses, or vans. This has been intended to incentivize the deployment of more electric heavy-duty vehicles in the Duwamish Valley (e.g., drayage trucks, school buses, and other fleets) while addressing cost barriers, spurring rapid adoption, and reducing harmful diesel pollution in highly exposed communities.

## Office of Sustainability and Environment

This innovative pilot program has led to new engagement and investment from other Port affiliated organizations. It is anticipated that this work will transition to another entity who can scale up the program with state and federal resources. Of the original \$1 million in ongoing allocation for this program, OSE will retain \$100,000 to ensure continued support for Seattle's Transportation Electrification Blueprint, Mayor Harrell's Transportation and Climate Justice Executive Order, and intragovernmental coordination.

### Align BEPS IT Budget with Actuals

Expenditures \$(551,871)

This item makes reductions to Payroll Expense Tax-funded programming in OSE to help address the City's forecasted revenue shortfall for 2025 and 2026. This reduction will achieve savings by aligning OSE's budget for BEPS technology solutions with actual projected spending needs.

### Reduce OSE Workforce and Small Business Investments in Duwamish Valley

Expenditures \$(400,000)

This item makes reductions to Payroll Expense Tax-funded programming in OSE to help address the City's forecasted revenue shortfall for 2025 and 2026. This action reduces funding currently used to support OSE's workforce development and small business assistance efforts in the Duwamish Valley. OSE's role in place-based support for small businesses in the South Park and Georgetown neighborhoods, including marketing and financial assistance, will shrink, as will OSE's funding for place-based workforce development strategies in the area.

Despite these reductions, small business support will continue to be available from the Office of Economic Development. In addition, OSE will continue clean energy workforce development efforts (including but not exclusive to South Park and Georgetown), such as Clean Energy Apprenticeship funding and workforce development related to Clean Buildings and BEPS work.

OSE will also continue to lead and manage a large portfolio of investments in the Duwamish Valley including:

- \$500,000 annually for Youth Leadership and Programming
- \$300,000 annually for greening and tree planting
- \$2.5 million in continued one-time Duwamish Valley Program spending (awarded by Ord 126675), an effort that includes support community supportive spaces such as the South Park Neighborhood Center and Georgetown Community Spaces

OSE's Duwamish Valley Program work will also continue to include work funded by external grants and continued collaboration with Seattle Public Utilities' on their Duwamish Valley Resiliency program which aims to address flood risk mitigation and other climate change vulnerabilities.

### Restore Baseline Environmental Justice Fund Funding

Expenditures \$250,000

The proposed budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item uses payroll tax funding to restore the Environmental Justice (EJ) Fund baseline to \$1,050,000. This change restores the EJ Fund baseline to \$1,050,000 (including the Duwamish River Opportunity Fund or DROF, proposed for consolidation, below), in line with 2022 funding levels. This will allow the fund to continue supporting a wide variety of climate and environmental justice organizations.

The EJ Fund awards grants to a wide variety of community-led projects that improve environmental conditions and advance environmental justice for communities most impacted by pollution, environmental degradation, and climate change. Since its launch in 2018, the EJ Fund has awarded over \$2.6 million to 43 community-based organizations over five grant cycles. These organizations are led by or are in partnership with communities of color

## Office of Sustainability and Environment

impacted by environmental injustice.

Until 2021, the Environmental Justice Fund was funded at \$250,000, using General Fund dollars. Funding was increased to \$800,000 in 2022 based on recommendations by the Equitable Communities Initiative. The 2023 Adopted Budget continued that expansion using payroll tax, with Council further expanding funding (one-time) to \$2 million. The 2024 Adopted cut the program's \$250,000 continuing General Fund budget. With the removal of the one-time Council adds from 2023, the EJ Fund and DROF combined would drop to \$800,000, instead of the \$1,050,000 provided with this budget action.

### **Add Climate Data Impact Analysis and Reporting Capacity**

Expenditures	\$100,000
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The proposed budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item adds funding to OSE to increase departmental capacity for climate impact data analysis and reporting, including urban forestry. Funding will help OSE implement new tools to measure Seattle's progress on key climate indicators and inform citywide coordination around policies addressing climate change, energy transition, and urban forestry.

In 2025-2026, this funding will address urban forestry data and reporting priorities. These projects will integrate urban forestry data and information, which is currently dispersed across multiple reports, maps, and interfaces, into a single, publicly available technology resource. This tool will better track Seattle's urban forest over time in response to changing environmental conditions and ongoing management.

Ongoing funding will also support continual climate and urban forestry data surveillance. Funding would also help maintain and enhance other Citywide climate data tools managed by OSE, such as the One Seattle Climate Portal, and will support development of new policies like the updated Seattle Climate Action Plan.

### **Consolidate Duwamish River Opportunity Fund and Environmental Justice Fund**

Expenditures	-
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The proposed budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item is a budget neutral change for OSE's payroll tax-GND funding which will consolidate the Duwamish River Opportunity Fund (DROF) and the Environmental Justice (EJ) Fund. Together with a separate item adding \$250,000 to the EJ Fund budget, this will result in a streamlined \$1,050,000 grant program serving OSE's core mission around sustainability and environmental justice

The combined Environmental Justice Fund will continue to invest in community-led projects led by and for communities disproportionately impacted by environmental issues and climate change. This budget neutral efficiency measure will streamline grantmaking led by OSE and continue to allow for investment in place-based, community-led efforts in the Duwamish Valley through the EJ Fund. Consolidation will help reduce application burdens on potential awardees -- many of whom currently apply (and receive funding from) both programs -- and help OSE more efficiently maximize existing staff capacity supporting these award processes.

Although many DROF awards currently support groups active in the climate and environmental justice space, some current awardees may be made ineligible by narrowing award criteria to these areas. OSE and the City will seek to ensure these organizations are given ample time to re-focus their grant applications and direct them towards other potential City or external awards.

# Office of Sustainability and Environment

## Proposed Technical

### **Ongoing Changes from Current Year Legislation**

Position Allocation	1.00
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This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance.

### **Final Adjustments for Standard Cost Changes**

Expenditures	\$(63,683)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### **Revenue Update (April Forecast)**

Revenues	\$43,877
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

### **Revenue Update (August Forecast)**

Revenues	\$490,304
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.



## Office of Sustainability and Environment

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OSE - BO-SE-X1000 - Office of Sustainability and Environment</b>				
00100 - General Fund	7,911,975	7,260,132	8,361,046	8,743,446
00155 - Sweetened Beverage Tax Fund	6,014,121	6,151,220	6,336,822	6,423,345
14000 - Coronavirus Local Fiscal Recovery Fund	4,473	-	-	-
14500 - Payroll Expense Tax	3,362,537	17,174,136	12,042,588	12,179,301
<b>Total for BSL: BO-SE-X1000</b>	<b>17,293,107</b>	<b>30,585,489</b>	<b>26,740,457</b>	<b>27,346,093</b>
<b>Department Total</b>	<b>17,293,107</b>	<b>30,585,489</b>	<b>26,740,457</b>	<b>27,346,093</b>
<b>Department Full-Time Equivalents Total*</b>	<b>39.50</b>	<b>49.50</b>	<b>50.50</b>	<b>50.50</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 Office of Sustainability and Environment

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	7,911,975	7,260,132	8,361,046	8,743,446
00155 - Sweetened Beverage Tax Fund	6,014,121	6,151,220	6,336,822	6,423,345
14000 - Coronavirus Local Fiscal Recovery Fund	4,473	-	-	-
14500 - Payroll Expense Tax	3,362,537	17,174,136	12,042,588	12,179,301
<b>Budget Totals for OSE</b>	<b>17,293,107</b>	<b>30,585,489</b>	<b>26,740,457</b>	<b>27,346,093</b>

## Office of Sustainability and Environment

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
337010	Grants & Contr From Local Govt	178,287	-	-	-
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	3,398,268	3,689,501	4,120,682	4,250,635
350180	Misc Fines & Penalties	28,000	20,000	123,000	73,000
360220	Interest Earned On Delinquent A	4,001	-	-	-
360900	Miscellaneous Revs-Other Rev	149,207	154,926	154,926	-
367010	Private Grants & Contr	103,699	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>3,861,462</b>	<b>3,864,427</b>	<b>4,398,608</b>	<b>4,323,635</b>
331110	Direct Fed Grants	4,473	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>4,473</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total OSE Resources</b>		<b>3,865,935</b>	<b>3,864,427</b>	<b>4,398,608</b>	<b>4,323,635</b>

### Appropriations by Budget Summary Level and Program

#### OSE - BO-SE-X1000 - Office of Sustainability and Environment

The purpose of the Office of Sustainability and Environment Budget Summary Level is to coordinate interdepartmental environmental sustainability initiatives, identify and develop next generation policies and programs, and lead the City's climate change action planning to move towards carbon neutrality.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Office of Sustainability and Environment	17,293,107	30,585,489	26,740,457	27,346,093
<b>Total</b>	<b>17,293,107</b>	<b>30,585,489</b>	<b>26,740,457</b>	<b>27,346,093</b>
Full-time Equivalents Total*	39.50	49.50	50.50	50.50

*\*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*

# Office of the City Auditor

David G. Jones, City Auditor

(206) 233-3801

<http://www.seattle.gov/audit/>

## Department Overview

The Office of City Auditor was established by City Charter and serves as Seattle's independent performance audit function. The City Auditor is appointed by the City Council to a four-year term of office.

The Office of City Auditor seeks to promote honest, efficient management and full accountability throughout City government. It serves the public interest by providing the City Council, the Mayor and City employees with accurate information, unbiased analyses and objective recommendations on how best to use public resources.

The Office of City Auditor conducts audits of City departments, programs, grantees and contracts, as well as some non-audit projects. Most of the office's work is performed in response to specific concerns or requests from City Councilmembers, but the City Auditor also independently initiates work to fulfill the office's mission. If resources are available, the City Auditor responds to requests from the Mayor, City departments and the public.

Through its work, the Office of City Auditor answers the following types of questions:

- Are City of Seattle programs being carried out in compliance with applicable laws and regulations, and is accurate information furnished to the City Council and Mayor on these programs?
- Do opportunities exist to eliminate inefficient use of public funds and waste?
- Are programs achieving desired results?
- Are there better ways to achieve program objectives at lower costs?
- Are there ways to improve the quality of service without increasing costs?
- What emerging or key issues should the City Council and Mayor consider?

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	2,139,430	2,329,573	2,571,340	2,700,136
Other Funding - Operating	470,788	-	-	-
<b>Total Operations</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>
<b>Total Appropriations</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>
Full-Time Equivalents Total*	10.00	10.00	10.00	10.00

*\* 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*

## Budget Overview

The 2025-2026 Proposed Budget maintains all services for the Office of the City Auditor. This proposed budget increases the department's budget by about 10% from 2024 and includes technical adjustments to reflect changes to internal service costs and annual wage and market wage increases.

## Office of the City Auditor

### Incremental Budget Changes

#### Office of the City Auditor

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>2,329,573</b>	<b>10.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	243,270	-
Citywide Adjustments for Standard Cost Changes	5,298	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(6,801)	-
<b>Total Incremental Changes</b>	<b>\$241,767</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$2,571,340</b>	<b>10.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$243,270

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$5,298

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### Proposed Technical

##### **Final Adjustments for Standard Cost Changes**

Expenditures \$(6,801)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Office of the City Auditor

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>AUD - BO-AD-VG000 - Office of the City Auditor</b>				
00100 - General Fund	2,139,430	2,329,573	2,571,340	2,700,136
00155 - Sweetened Beverage Tax Fund	470,788	-	-	-
<b>Total for BSL: BO-AD-VG000</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>
<b>Department Total</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>
<b>Department Full-Time Equivalents Total*</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</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 Office of the City Auditor

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	2,139,430	2,329,573	2,571,340	2,700,136
00155 - Sweetened Beverage Tax Fund	470,788	-	-	-
<b>Budget Totals for AUD</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
333110	Ind Fed Grants	520,823	-	-	-
341900	General Government-Other Rev	815,491	848,697	787,765	826,060
<b>Total Revenues for: 00100 - General Fund</b>		<b>1,336,314</b>	<b>848,697</b>	<b>787,765</b>	<b>826,060</b>
<b>Total AUD Resources</b>		<b>1,336,314</b>	<b>848,697</b>	<b>787,765</b>	<b>826,060</b>

## Office of the City Auditor

### Appropriations by Budget Summary Level and Program

#### **AUD - BO-AD-VG000 - Office of the City Auditor**

The purpose of the Office of City Auditor Budget Summary Level is to provide unbiased analyses and objective recommendations to assist the City in using public resources more equitably, efficiently and effectively in delivering services to the public.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Office of the City Auditor	2,610,218	2,329,573	2,571,340	2,700,136
<b>Total</b>	<b>2,610,218</b>	<b>2,329,573</b>	<b>2,571,340</b>	<b>2,700,136</b>
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

*\*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*

# City Budget Office

Dan Eder, Interim Director

(206) 615-1962

<http://www.seattle.gov/budgetoffice/><http://www.seattle.gov/budgetoffice/><http://www.seattle.gov/budgetoffice/>

## Department Overview

The City Budget Office (CBO) is responsible for developing and monitoring the City's annual budget, carrying out budget-related functions, overseeing fiscal policy and financial planning activities, policy analysis, and preparing legislation for City Council review. CBO provides strategic analysis relating to the use of revenues, debt, long-term issues, and special events. The office also provides technical assistance, training, and support to City departments in performing financial functions. The Innovation and Performance team is also in CBO, supporting and advancing initiatives by using data, evaluation, and design to solve problems.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	7,921,959	8,782,621	9,882,164	10,240,194
Other Funding - Operating	1,278,404	176,490	-	-
<b>Total Operations</b>	<b>9,200,362</b>	<b>8,959,111</b>	<b>9,882,164</b>	<b>10,240,194</b>
<b>Total Appropriations</b>	<b>9,200,362</b>	<b>8,959,111</b>	<b>9,882,164</b>	<b>10,240,194</b>
Full-Time Equivalents Total*	45.00	45.00	44.00	44.00

*\* 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*

## Budget Overview

The 2025-2026 Proposed Budget maintains core services for the City Budget Office. The department will continue to invest in programs such as developing and monitoring the City's \$8 billion annual budget, forecasting special revenues and supporting innovative data and analysis across the City departments.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall by increasing the City Budget Office vacancy rate assumption. In addition to technical adjustments to reflect central changes, the proposed budget includes one-time funding for both an emergency management assessment and a payroll tax evaluation in 2025.

## City Budget Office

### Incremental Budget Changes

#### City Budget Office

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>8,959,111</b>	<b>45.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	945,165	-
Citywide Adjustments for Standard Cost Changes	169,715	-
<b>Proposed Operating</b>		
Conduct Emergency Management Assessment	30,000	-
Payroll Expense Tax Evaluation	100,000	-
Transfer Position to ITD for Affordable Seattle Program	(202,507)	(1.00)
Vacancy Rate Increase	(59,247)	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(60,073)	-
Ongoing Changes from Current Year Legislation	-	-
<b>Total Incremental Changes</b>	<b>\$923,054</b>	<b>(1.00)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$9,882,164</b>	<b>44.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$945,165

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$169,715

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.



# City Budget Office

## Proposed Operating

### **Conduct Emergency Management Assessment**

Expenditures \$30,000

As part of preparing the City for all types of emergencies, the 2025-2026 Proposed Budget includes \$30,000 in one-time funding in the City Budget Office to conduct a review of other emergency management offices. This review will evaluate the Office of Emergency Management's funding, multijurisdictional framework, and organizational structure in comparison to peer cities, specifically those on the West Coast, as well as to nationwide best practices.

### **Payroll Expense Tax Evaluation**

Expenditures \$100,000

The proposed budget allocates \$10 million to support the administration of the Payroll Expense Tax and the evaluation of the programs it funds. Administrative expenses are budgeted in the General Fund and are supported by a transfer from the Payroll Tax Fund to Finance General. In lieu of a Payroll Tax Oversight Committee (Chapter 3.35), the City will hire a consultant to provide an evaluation of: 1) the services and programs supported by the Payroll Expense Tax (Chapter 5.38); 2) the Payroll Expense Tax impacts on the number of jobs and businesses in the City; and 3) other data that directly relates to measuring the impact of the tax on the City's economy. In addition to pulling administrative data to evaluate services and programs, the consultant will engage with existing oversight bodies that monitor programs and services supported by the tax such as the Small Business Advisory Council, KCRHA's Implementation or Governing Boards, Housing Levy Oversight Committee, Equitable Development Initiative Advisory Board, and the Green New Deal Oversight Board.

### **Transfer Position to ITD for Affordable Seattle Program**

Expenditures \$(202,507)

Position Allocation (1.00)

This item transfers 1.0 FTE from the City Budget Office to the Department of Information Technology (ITD) in order to support the Affordable Seattle Program. The item transfers \$202,507 in 2025 and \$213,155 in 2026 from CBO to ITD to support an existing payroll tax-funded position and consolidate the program administration in ITD. Affordable Seattle is a city supported program that makes it easier for residents to sign up for benefits ranging from discounts on their utility payments to two years of free college through the Mayor's Seattle Promise College Tuition Program. The program was launched with federal COVID response funds to support economic revitalization and better connect residents to support services, and the program is now sustained with payroll tax resources.

### **Vacancy Rate Increase**

Expenditures \$(59,247)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing change increases the City Budget Office's vacancy rate assumption by 1%, which reduces its General Fund budget by \$59,247 to fund other General Fund core services. This change may result in the department holding vacancies open longer before refilling positions but will not impact the department's capacity to deliver core services.

## Proposed Technical

### **Final Adjustments for Standard Cost Changes**

Expenditures \$(60,073)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## City Budget Office

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>CBO - BO-CB-CZ000 - City Budget Office</b>				
00100 - General Fund	7,921,959	8,782,621	9,882,164	10,240,194
14000 - Coronavirus Local Fiscal Recovery Fund	1,278,404	-	-	-
14500 - Payroll Expense Tax	-	176,490	-	-
<b>Total for BSL: BO-CB-CZ000</b>	<b>9,200,362</b>	<b>8,959,111</b>	<b>9,882,164</b>	<b>10,240,194</b>
<b>Department Total</b>	<b>9,200,362</b>	<b>8,959,111</b>	<b>9,882,164</b>	<b>10,240,194</b>
<b>Department Full-Time Equivalents Total*</b>	<b>45.00</b>	<b>45.00</b>	<b>44.00</b>	<b>44.00</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 City Budget Office

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	7,921,959	8,782,621	9,882,164	10,240,194
14000 - Coronavirus Local Fiscal Recovery Fund	1,278,404	-	-	-
14500 - Payroll Expense Tax	-	176,490	-	-
<b>Budget Totals for CBO</b>	<b>9,200,362</b>	<b>8,959,111</b>	<b>9,882,164</b>	<b>10,240,194</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
341300	Administrative Fees & Charges	204,485	-	-	-
341900	General Government-Other Rev	2,025,054	2,077,063	2,093,721	2,182,787
360020	Inv Earn-Residual Cash	360	-	-	-
367010	Private Grants & Contr	137,355	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>2,367,255</b>	<b>2,077,063</b>	<b>2,093,721</b>	<b>2,182,787</b>
331110	Direct Fed Grants	1,278,404	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>1,278,404</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total CBO Resources</b>		<b>3,645,658</b>	<b>2,077,063</b>	<b>2,093,721</b>	<b>2,182,787</b>

## City Budget Office

### Appropriations by Budget Summary Level and Program

#### **CBO - BO-CB-CZ000 - City Budget Office**

The purpose of the City Budget Office Budget Summary Level is to develop and monitor the budget, carry out budget-related functions, oversee financial policies and plans, support and advance Citywide innovation and performance measurement, and provide financial and other strategic analysis.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
City Budget Office	9,200,362	8,959,111	9,882,164	10,240,194
<b>Total</b>	<b>9,200,362</b>	<b>8,959,111</b>	<b>9,882,164</b>	<b>10,240,194</b>
Full-time Equivalents Total*	45.00	45.00	44.00	44.00

*\*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*

# Civil Service Commissions

Andrea Scheele, Executive Director

(206) 233-7118

<http://www.seattle.gov/civil-service-commission>

<https://www.seattle.gov/public-safety-civil-service-commission>

## Department Overview

The **Civil Service Commissions Department (CIV)** is the department that houses two City Charter-mandated commissions, the Seattle Civil Service Commission (CSC) and the Seattle Public Safety Civil Service Commission (PSCSC). The Seattle Municipal Code and Washington law require the commissions to provide fair and impartial appeal hearings on serious disciplinary decisions and other civil service issues. The CSC conducts appeal hearings of alleged violations of the City's personnel rules, disciplinary actions, and alleged violations of the Personnel Ordinance. The PSCSC directs the civil service system for sworn personnel of the Seattle Police Department (SPD) and uniformed personnel of the Seattle Fire Department (SFD). The PSCSC also conducts appeals related to serious disciplinary decisions, examination and testing, and other civil service issues.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	808,713	881,534	2,505,942	2,551,829
<b>Total Operations</b>	<b>808,713</b>	<b>881,534</b>	<b>2,505,942</b>	<b>2,551,829</b>
<b>Total Appropriations</b>	<b>808,713</b>	<b>881,534</b>	<b>2,505,942</b>	<b>2,551,829</b>
Full-Time Equivalents Total*	3.00	3.00	9.00	9.00

*\* 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*

## Budget Overview

The City's 2025-2026 Proposed Budget returns the Fire and Police Exams unit from the Seattle Department of Human Resources back to CIV, as had been the historical organization prior to 2002. This action will simplify the City's organizational structure so that CIV will be the sole department developing and administering entry-level and promotional civil service exams. This aligns the roles and responsibilities of CIV and authority of the Public Safety Civil Service Commission. Otherwise, CIV will maintain its core services at its current levels, as required by City Charter, municipal code, and State law.

The 2025-2026 Proposed Budget makes technical adjustments to the CIV budget including an annual wage increase for staff and increased costs for internal central services.

## Civil Service Commissions

### Incremental Budget Changes

#### Civil Service Commissions

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>881,534</b>	<b>3.00</b>
	-	-
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	89,524	-
Citywide Adjustments for Standard Cost Changes	(22,608)	-
<b>Proposed Operating</b>		
Transfer Fire & Police Exams Unit from SDHR to CIV	1,503,117	6.00
Space Modifications	60,200	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(5,825)	-
<b>Total Incremental Changes</b>	<b>\$1,624,408</b>	<b>6.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$2,505,942</b>	<b>9.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$89,524

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$(22,608)

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

# Civil Service Commissions

## Proposed Operating

### **Transfer Fire & Police Exams Unit from SDHR to CIV**

Expenditures	\$1,503,117
Position Allocation	6.00

This item transfers 6 full-time positions and the associated budget in SDHR's Fire and Police Exams Unit including one Manager 2, General Govt, three Personnel Analyst, Sr, and two Personnel Analysts to CIV. This transfer aligns the core duties of the department to develop and administer entry-level and promotional civil service exams with their direct management of the Fire and Police Exams Unit. CIV will have direct management of the staff in the unit and reduce the interdepartmental coordination needed with SDHR by transferring the unit. This change is designed to increase quality and efficiency in the police examination and application process while maintaining accountability.

### **Space Modifications**

Expenditures	\$60,200
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This item appropriates one-time funding of \$60,200 for necessary modifications to CIV's office space to accommodate the addition of 6.0 FTE being transferred from SDHR to CIV.

## Proposed Technical

### **Final Adjustments for Standard Cost Changes**

Expenditures	\$(5,825)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Civil Service Commissions

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>CIV - BO-VC-V1CIV - Civil Service Commissions</b>				
00100 - General Fund	808,713	881,534	2,505,942	2,551,829
<b>Total for BSL: BO-VC-V1CIV</b>	<b>808,713</b>	<b>881,534</b>	<b>2,505,942</b>	<b>2,551,829</b>
<b>Department Total</b>	<b>808,713</b>	<b>881,534</b>	<b>2,505,942</b>	<b>2,551,829</b>
<b>Department Full-Time Equivalents Total*</b>	<b>3.00</b>	<b>3.00</b>	<b>9.00</b>	<b>9.00</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 Civil Service Commissions

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	808,713	881,534	2,505,942	2,551,829
<b>Budget Totals for CIV</b>	<b>808,713</b>	<b>881,534</b>	<b>2,505,942</b>	<b>2,551,829</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
341900	General Government-Other Rev	207,221	245,405	247,422	258,553
<b>Total Revenues for: 00100 - General Fund</b>		<b>207,221</b>	<b>245,405</b>	<b>247,422</b>	<b>258,553</b>
<b>Total CIV Resources</b>		<b>207,221</b>	<b>245,405</b>	<b>247,422</b>	<b>258,553</b>

## Civil Service Commissions

### Appropriations by Budget Summary Level and Program

#### **CIV - BO-VC-V1CIV - Civil Service Commissions**

The purpose of the Civil Service Commissions Budget Summary Level is to fund the work of two independent commissions, the Public Safety Civil Service Commission (PSCSC) and the Civil Service Commission (CSC). The PSCSC develops and administers entry and promotional civil service exams for ranks in the Seattle Police and Fire Departments and conducts hearings on employee appeals of discipline and other employment matters. The CSC conducts hearings on employment-related appeals filed by covered employees, investigates allegations of political patronage in hiring, and advises on the administration of the City's personnel system.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Civil Service Commissions	808,713	881,534	2,505,942	2,551,829
<b>Total</b>	<b>808,713</b>	<b>881,534</b>	<b>2,505,942</b>	<b>2,551,829</b>
Full-time Equivalents Total*	3.00	3.00	9.00	9.00

*\*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*



# Office of Economic and Revenue Forecasts

Jan Duras, Interim Director

(206) 390-1567

<http://www.seattle.gov/economic-and-revenue-forecasts>

## Department Overview

In July 2021 via Council Bill 120124, the City Council created the Office of Economic and Revenue Forecasts. The office's responsibilities, as stated in the legislation, are to staff the Economic and Revenue Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program. Such analyses are to be nonpartisan and confidential to the extent allowed by law.

The legislation also established the Economic and Revenue Forecast Council which shall receive and review the general forecasts of local economic activity and the specific forecasts of the revenues that support the City's general government programs and services. The forecasts approved by the Forecast Council by the Director of the Office of Economic and Revenue Forecasts are the official city economic and revenue forecasts and shall serve as the basis for the estimates of revenues used for the Proposed and Adopted budgets as described in RCW 35.32A.030 and 35.32A.040, provided that the Mayor or Council shall have the authority to deviate from the official forecasts as provided in Section 3.44.010. The Forecast Council shall be composed of the Mayor or designee, the Director of Finance, the Council President or designee, and the Chair of the City Council Finance Committee or designee. If the Council President and the Chair of the Council Finance Committee are the same individual, the position held by the Chair of the Council Finance Committee shall be determined by the Council President. The Forecast Council shall select one member to serve as Chair of the Forecast Council annually.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	667,890	835,711	749,118	911,473
<b>Total Operations</b>	<b>667,890</b>	<b>835,711</b>	<b>749,118</b>	<b>911,473</b>
<b>Total Appropriations</b>	<b>667,890</b>	<b>835,711</b>	<b>749,118</b>	<b>911,473</b>
Full-Time Equivalents Total*	3.00	3.00	3.00	3.00

*\* 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*

## Budget Overview

The 2025-2026 Proposed Budget for the Office of Economic and Revenue Forecasts (OERF) fluctuates year-to-year due to the renewal cycle of its forecast data subscriptions and grows with the associated inflationary effects on its services, wages, and central costs. Accordingly, the Proposed Budget decreases 10.3% in 2025 and increases 21.6% in 2026.

## Office of Economic and Revenue Forecasts

### Incremental Budget Changes

#### Office of Economic and Revenue Forecasts

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>835,711</b>	<b>3.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	57,470	-
Biennial Reduction in Forecast Data Subscription Renewal	(125,100)	-
Citywide Adjustments for Standard Cost Changes	(18,106)	-
<b>Proposed Operating</b>		
Final Adjustments for Standard Cost Changes	(857)	-
<b>Total Incremental Changes</b>	<b>\$(86,593)</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$749,118</b>	<b>3.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$57,470

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

##### **Biennial Reduction in Forecast Data Subscription Renewal**

Expenditures \$(125,100)

On a biannual cycle, the Office of Economic and Revenue Forecasts (ERF) maintains data subscriptions for use in forecasting the economy and City revenues. This item reduces appropriations \$125,000 in 2025 as the "off-year" in the renewal cycle. This amount is again included in ERF's 2026 Proposed budget.

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$(18,106)

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

# Office of Economic and Revenue Forecasts

## Proposed Operating

### Final Adjustments for Standard Cost Changes

Expenditures \$(857)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>ERF - BO-ER-10000 - Economic and Revenue Forecasts</b>				
00100 - General Fund	667,890	835,711	749,118	911,473
<b>Total for BSL: BO-ER-10000</b>	<b>667,890</b>	<b>835,711</b>	<b>749,118</b>	<b>911,473</b>
<b>Department Total</b>	<b>667,890</b>	<b>835,711</b>	<b>749,118</b>	<b>911,473</b>
<b>Department Full-Time Equivalents Total*</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</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 Office of Economic and Revenue Forecasts

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	667,890	835,711	749,118	911,473
<b>Budget Totals for ERF</b>	<b>667,890</b>	<b>835,711</b>	<b>749,118</b>	<b>911,473</b>

## Appropriations by Budget Summary Level and Program

### ERF - BO-ER-10000 - Economic and Revenue Forecasts

The purpose of the Economic and Revenue Forecasts Budget Summary Level is to provide support to the Forecast Council, perform economic and revenue forecasts, conduct special studies at the request of the Forecast Council, and provide ad hoc analytical support on economic and revenue estimation for legislative and executive staff consistent with the work program.

<b>Program Expenditures</b>	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Economic and Revenue Forecasts	667,890	835,711	749,118	911,473
<b>Total</b>	<b>667,890</b>	<b>835,711</b>	<b>749,118</b>	<b>911,473</b>
Full-time Equivalents Total*	3.00	3.00	3.00	3.00

*\*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*

# Office of the Employee Ombud

Amarah Khan, Director

(206) 256-5982

<https://www.seattle.gov/ombud>

## Department Overview

In 2018 Executive Order 2018-04 created the **Office of Employee Ombud (OEO)** following the recommendations issued by the Anti-Harassment Inter-departmental Team on improving the City's workplace culture. The OEO's mission is to support City employees in all branches of City government in assessing their concerns regarding workplace conduct that may be considered inappropriate; may constitute harassment, discrimination, or retaliation; and/or is in conflict with the City's Personnel Rules, Citywide workplace expectations, and other City policies.

The OEO provides assistance to City employees through a variety of means including conflict management and resolution; clarifying the City's processes and systems for reporting and investigations; facilitating discussions to break down miscommunication; providing the contact for represented employees' unions; and understanding what remedies are available through State or Federal agencies. The OEO also supports employees with referrals to the City's contracted Employees Assistance Program (EAP) for appropriate emotional assistance.

The OEO offers trainings and capacity building to City departments so that practices and behaviors that cause conflict among us can be addressed in a proactive manner. The OEO submits an annual report to the Mayor's Office and City Council that addresses issues extending beyond the experiences of individual employees. The report includes recommendations to clarify the City's Personnel Rules, complaint and investigations systems or trainings, and share information on patterns of inappropriate workplace conduct at the City.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	1,105,279	1,154,216	1,234,561	1,296,310
<b>Total Operations</b>	<b>1,105,279</b>	<b>1,154,216</b>	<b>1,234,561</b>	<b>1,296,310</b>
<b>Total Appropriations</b>	<b>1,105,279</b>	<b>1,154,216</b>	<b>1,234,561</b>	<b>1,296,310</b>
Full-Time Equivalents Total*	6.00	6.00	6.00	6.00

*\* 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*

## Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for the Office of Employee Ombud (OEO). The department will maintain full staffing levels and will continue the current levels of support to the City of Seattle employees, including conflict management.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. OEO will readjust expenditures in their lease space costs, to reflect current expenses for the office space.

# Office of the Employee Ombud

## Incremental Budget Changes

### Office of the Employee Ombud

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>1,154,216</b>	<b>6.00</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	121,534	-
Citywide Adjustments for Standard Cost Changes	(38,984)	-
<b>Proposed Operating</b>		
Align Lease Cost	(41,000)	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	38,795	-
<b>Total Incremental Changes</b>	<b>\$80,345</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$1,234,561</b>	<b>6.00</b>

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$121,534

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$(38,984)

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Operating

#### **Align Lease Cost**

Expenditures \$(41,000)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces appropriation authority by \$41,000 in the Office of Employee Ombud Budget Control Level (BO-EM-V10MB). This item reduces the budgeted amount for lease costs to align with the current expenditures for the office space for the Office of Employee Ombud.

# Office of the Employee Ombud

## Proposed Technical

### Final Adjustments for Standard Cost Changes

Expenditures \$38,795

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OEO - BO-EM-V10MB - Office of Employee Ombud</b>				
00100 - General Fund	1,105,279	1,154,216	1,234,561	1,296,310
<b>Total for BSL: BO-EM-V10MB</b>	<b>1,105,279</b>	<b>1,154,216</b>	<b>1,234,561</b>	<b>1,296,310</b>
<b>Department Total</b>	<b>1,105,279</b>	<b>1,154,216</b>	<b>1,234,561</b>	<b>1,296,310</b>
<b>Department Full-Time Equivalents Total*</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</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 Office of the Employee Ombud

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	1,105,279	1,154,216	1,234,561	1,296,310
<b>Budget Totals for OEO</b>	<b>1,105,279</b>	<b>1,154,216</b>	<b>1,234,561</b>	<b>1,296,310</b>

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
341900	General Government-Other Rev	514,087	446,483	527,565	553,963
<b>Total Revenues for: 00100 - General Fund</b>		<b>514,087</b>	<b>446,483</b>	<b>527,565</b>	<b>553,963</b>
<b>Total OEO Resources</b>		<b>514,087</b>	<b>446,483</b>	<b>527,565</b>	<b>553,963</b>

# Office of the Employee Ombud

## Appropriations by Budget Summary Level and Program

### **OEO - BO-EM-V10MB - Office of Employee Ombud**

The purpose of the Office of Employee Ombud (OEO) Budget Summary Level is to support City of Seattle employees in navigating the City's conflict management system, including processes related to harassment, discrimination, and misconduct. OEO provides recommendations to the Mayor and City Council on policies and procedures that can help create an inclusive and respectful workplace environment.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Employee Ombud Office	1,105,279	1,154,216	1,234,561	1,296,310
<b>Total</b>	<b>1,105,279</b>	<b>1,154,216</b>	<b>1,234,561</b>	<b>1,296,310</b>
Full-time Equivalents Total*	6.00	6.00	6.00	6.00

*\*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*

# Employees' Retirement System

Jeff Davis, Executive Director

(206) 386-1293

<http://www.seattle.gov/retirement/>

## Department Overview

The Seattle City Employees' Retirement System has two major functions: administration of retirement benefits and management of the assets of the Retirement Fund. Employee and employer contributions, as well as investment earnings, provide funding for the system. Approximately 9,800 active employee members, 3,600 terminated employee members and 7,700 retired employee members participate in the plan.

The provisions of the plan are set forth in [Chapter 4.36](#) of the Seattle Municipal Code. The plan is a "defined benefit plan" which means an employee's salary, years of service, and age at the time of retirement are used to determine the amount of retirement benefits. At retirement, members are given a choice of several payment options to collect their retirement benefit. The Retirement System is led by a seven-member Board of Administration and an Executive Director appointed by the Board.

Beginning in 2025, SCERS will also manage the City's Deferred Compensation Program, previously administered by the Seattle Department of Human Resources.

Please note that the appropriations detailed in the following tables reflect only the costs to administer the two benefit systems and do not reflect payment of benefits or investment management fees.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	-	-	698,016	729,739
Other Funding - Operating	9,518,522	10,656,304	15,286,700	15,815,720
<b>Total Operations</b>	<b>9,518,522</b>	<b>10,656,304</b>	<b>15,984,716</b>	<b>16,545,459</b>
<b>Total Appropriations</b>	<b>9,518,522</b>	<b>10,656,304</b>	<b>15,984,716</b>	<b>16,545,459</b>
 Full-Time Equivalents Total*	 28.50	 30.50	 33.50	 33.50

*\* 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 Seattle City Employees' Retirement System (SCERS) relies on the long-term health of its assets to sustain its long-term financial obligations to SCERS members. The long-term health of SCERS is measured by the annual January 1 funding status, a percentage that represents the value of the asset portfolio over the reserves needed to pay retirement benefits to employees.



## Employees' Retirement System

As of January 1, 2024, SCERS net assets are valued at \$4.0 billion with a 75.8% funded status. This is an increase from 75.7% in 2023. SCERS funding status has generally increased steadily since 2010 due to changes SCERS has made to positively impact the funding status over the long-term.

**Annual Contributions:** The plan's actuaries determine an "annual required contribution" (ARC) into SCERS so its assets grow in tandem with pension costs, which rise as new employees join SCERS, wages increase, and retirees live longer. In 2023 SCERS and the City enhanced the plan by revising its ARC calculation so SCERS will be fully funded after a fixed 30-year period beginning January 1, 2013 and ending January 1, 2043. The annual required contribution is composed of two parts: employee contributions, which are established by the City's labor agreements, and employer contributions. Employer contribution amounts are reflected in departmental budgets throughout the 2025 Proposed Budget.

**Investment Return Assumption:** In January 2014, SCERS decreased its long-term investment return assumption from 7.75% to 7.50% in anticipation of slower asset growth over the next 30 years. In January 2020, SCERS decreased this assumption to 7.25% and in January 2023, SCERS decreased the assumption further to 6.75%. This assumption raised the ARC so the plan relies more on employee and employer contributions that are based on salaries, which are less volatile than the investment returns affected by portfolio experience and the economy.

**Asset Smoothing:** SCERS implemented an asset smoothing policy in 2011 to protect the funded status from volatile year-to-year swings by recognizing annual investment return gains and losses evenly over five years. This policy results in gradual changes in the ARC so the City's contribution is more stable.

**Pension Plan for New Employees Hired On or After January 1, 2017:** The City began evaluating plan changes in 2012 to reduce the cost of the plan for employees and the City, thereby enhancing SCERS' fiscal stability over the long run, while still maintaining an adequate retirement benefit for employees. In 2016, the City and labor unions agreed, and Council approved, a new defined benefit plan (SCERS II) for new employees hired on or after January 1, 2017. SCERS II has a similar structure to the existing plan (SCERS I).

Under SCERS II, there is an estimated 3.8% combined savings for annual employer and employee contributions. Members of the new plan will contribute 7% of their salary toward their retirement benefit, compared to 10.03% under SCERS I. Given the lower contributions into the plan, the new SCERS II plan will provide a retirement benefit lower than the SCERS I plan, but consistent with the design of the current SCERS I plan. The SCERS II benefit will still provide City retirees with an adequate retirement income when combined with Social Security.

The 2025 Proposed Budget for the management of SCERS includes total appropriation increases of \$5,190,147. This increase consists of adjustments to bring the budget in line with the SCERS Board's approved 2025-2026 budget; a transfer of the management of the City's deferred compensation program from the Seattle Department of Human Resources (SDHR); and annual adjustments for internal City service costs and wage increases. The Board approved budget also addresses the need to upgrade SCERS's Pension Administration System.

## Employees' Retirement System

### Incremental Budget Changes

#### Employees' Retirement System

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>10,656,304</b>	<b>30.50</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	852,900	-
Citywide Adjustments for Standard Cost Changes	364,734	-
<b>Proposed Operating</b>		
Decrease SCERS Administrative Baseline Budget to SCERS Board Approved Budget	(514,463)	-
SCERS Pension Administration System Upgrade	4,000,000	-
2025 Deferred Compensation Baseline Budget	698,016	3.00
<b>Proposed Technical</b>		
Fund Balancing Adjustment	-	-
SCERS GASB 87 Net-Zero Change	-	-
Final Adjustments for Standard Cost Changes	(72,775)	-
<b>Total Incremental Changes</b>	<b>\$5,328,412</b>	<b>3.00</b>
<b>Total 2025 Proposed Budget</b>	<b>\$15,984,716</b>	<b>33.50</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$852,900

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$364,734

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

# Employees' Retirement System

## Proposed Operating

### **Decrease SCERS Administrative Baseline Budget to SCERS Board Approved Budget**

Expenditures	\$(514,463)
Revenues	\$4,587,147

This item brings the 2025 Baseline budget into agreement with the 2025 budget approved by the SCERS Board.

### **SCERS Pension Administration System Upgrade**

Expenditures	\$4,000,000
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This item increases appropriation by \$4,000,000 to support an upgrade to SCERS's Pension Administration System. The current system version is no longer supported and the vendor will no longer offer hosting services. This is a project placeholder as SCERS completes its options analysis. There is not a "do nothing" option, leaving SCERS to either upgrade to the vendor's cloud based system or take over hosting services. Both options will be a 12 to 24 month implementation project. SCERS's Board of Administration approved a \$8.0 million project placeholder, spread evenly over 2025 and 2026.

### **2025 Deferred Compensation Baseline Budget**

Expenditures	\$698,016
Revenues	\$698,016
Position Allocation	3.00

This item transfers the City's Deferred Compensation (DC) Program from SDHR to SCERS. SCERS and SDHR agree that there is a strong business case for this change. Aligning SCERS and the DC program creates opportunities for future business efficiencies, including in member communications, knowledge, and retirement processes. SCERS and the DC program are similar City benefits that focus on financial security for city employees, and both are important components of employees' overall retirement planning process.

## Proposed Technical

### **Fund Balancing Adjustment**

Revenues	\$43,249
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This is a technical item to record a fund balancing entry for the Employees' Retirement Fund.

### **SCERS GASB 87 Net-Zero Change**

Expenditures	-
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GASB 87 was implemented in 2022 by the City of Seattle and changed the expense account coding of SCERS's office space rental expense from account 542010 to account 560100. This item corrects the account number for this expense with a net-zero effect on total budget.

### **Final Adjustments for Standard Cost Changes**

Expenditures	\$(72,775)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

# Employees' Retirement System

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>RET - BO-RE-R1E00 - Employee Benefit Management</b>				
61030 - Employees' Retirement Fund	9,518,522	10,656,304	15,286,700	15,815,720
<b>Total for BSL: BO-RE-R1E00</b>	<b>9,518,522</b>	<b>10,656,304</b>	<b>15,286,700</b>	<b>15,815,720</b>
<b>RET - BO-RE-R2E000 - Deferred Comp Management</b>				
00100 - General Fund	-	-	698,016	729,739
<b>Total for BSL: BO-RE-R2E000</b>	<b>-</b>	<b>-</b>	<b>698,016</b>	<b>729,739</b>
<b>Department Total</b>	<b>9,518,522</b>	<b>10,656,304</b>	<b>15,984,716</b>	<b>16,545,459</b>
<b>Department Full-Time Equivalents Total*</b>	<b>28.50</b>	<b>30.50</b>	<b>33.50</b>	<b>33.50</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 Employees' Retirement System

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	-	-	698,016	729,739
61030 - Employees' Retirement Fund	9,518,522	10,656,304	15,286,700	15,815,720
<b>Budget Totals for RET</b>	<b>9,518,522</b>	<b>10,656,304</b>	<b>15,984,716</b>	<b>16,545,459</b>

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
360900	Miscellaneous Revs-Other Rev	-	-	698,016	729,739
<b>Total Revenues for: 00100 - General Fund</b>		<b>-</b>	<b>-</b>	<b>698,016</b>	<b>729,739</b>
360430	Employr Pnsn Contributions	-	6,747,447	11,334,594	11,863,614
360450	Emplyee Pnsn Contribution	-	3,952,106	3,952,106	3,952,106
<b>Total Revenues for: 61030 - Employees' Retirement Fund</b>		<b>-</b>	<b>10,699,553</b>	<b>15,286,700</b>	<b>15,815,720</b>
400000	Use of/Contribution to Fund Balance	-	(43,249)	-	-
<b>Total Resources for:61030 - Employees' Retirement Fund</b>		<b>-</b>	<b>10,656,304</b>	<b>15,286,700</b>	<b>15,815,720</b>
<b>Total RET Resources</b>		<b>-</b>	<b>10,656,304</b>	<b>15,984,716</b>	<b>16,545,459</b>

## Employees' Retirement System

### Appropriations by Budget Summary Level and Program

#### **RET - BO-RE-R1E00 - Employee Benefit Management**

The purpose of the Employees' Retirement Budget Summary Level is to manage and administer retirement assets and benefits.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Employee Benefit Management	9,518,522	10,656,304	15,286,700	15,815,720
<b>Total</b>	<b>9,518,522</b>	<b>10,656,304</b>	<b>15,286,700</b>	<b>15,815,720</b>
Full-time Equivalents Total*	28.50	30.50	30.50	30.50

*\*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*

#### **RET - BO-RE-R2E000 - Deferred Comp Management**

The purpose of the Deferred Compensation Management Budget Summary Level is to manage and administer deferred compensation assets and benefits.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Deferred Compensation Management	-	-	698,016	729,739
<b>Total</b>	<b>-</b>	<b>-</b>	<b>698,016</b>	<b>729,739</b>
Full-time Equivalents Total*	-	-	3.00	3.00

*\*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*

# Ethics and Elections Commission

Wayne Barnett, Executive Director

(206) 684-8500

<http://www.seattle.gov/ethics/>

## Department Overview

The Seattle Ethics and Elections Commission (SEEC) helps foster public confidence in the integrity of Seattle city government by providing education, training, and enforcement of the City's Ethics Code, Whistleblower Code, and lobbying regulations. It also promotes informed elections through education, training, and enforcement of the City's Elections Code. With the passage of [Initiative 122](#) in November 2015, the Commission now administers and funds the Democracy Voucher Program.

The Commission's work on behalf of the City of Seattle centers around five main lines of business:

**Ethics Code:** The Commission conducts ethics training for all City of Seattle employees upon request and through the City's New Employee and New Supervisor Orientation programs. It also provides ethics training information for City employees via the City's intranet site. The Commission issues advisory opinions regarding interpretations of the Code of Ethics and also investigates and rules upon alleged violations of the Code. More than thirty years of formal advisory opinions are available on the Commission's website.

**Whistleblower Code:** The Commission helps to protect an employee's right to report improper governmental action and to be free from retaliation as a result of such reporting. The Commission either investigates allegations of improper governmental actions itself or refers allegations to the appropriate agency.

**Elections Code:** The Commission fulfills the public's mandate of full campaign disclosure by:

- training organizations required to report campaign contributions and expenditures in proper reporting procedures;
- auditing campaign reports;
- working with organizations to correct errors; and
- making all campaign finance information available to the public.

Since 1993, the Commission has made summary reports of campaign financing information available to the public, and since 1995, the Commission has published campaign financing information on its website. The Commission also produces a video voters' guide with King County and the Seattle Channel.

**Lobbying Regulations:** The Commission is charged with administering the City's lobbying regulations. The Commission collects and posts information so that residents know who is lobbying and how much is being spent on lobbying activities. The Commission also enforces compliance with the lobbying regulations.

**Democracy Voucher Program:** The Commission administers the Democracy Voucher Program which was approved with the passage of I-122 in November 2015. The program provides \$100 in vouchers to eligible Seattle residents so that they can contribute to candidates for City office who qualify to participate in the program.

## Ethics and Elections Commission

### Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	1,329,232	1,303,105	1,469,527	1,544,691
Other Funding - Operating	3,821,824	3,002,768	10,262,810	3,097,544
<b>Total Operations</b>	<b>5,151,055</b>	<b>4,305,873</b>	<b>11,732,337</b>	<b>4,642,235</b>
<b>Total Appropriations</b>	<b>5,151,055</b>	<b>4,305,873</b>	<b>11,732,337</b>	<b>4,642,235</b>
Full-Time Equivalents Total*	9.40	9.40	9.40	9.40

*\* 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 2025-2026 Proposed Budget for the Seattle Ethics and Elections Commission provides funding for the bi-annual spending increase associated with the Democracy Voucher program. Otherwise, the budget maintains investments at current service levels.

## Ethics and Elections Commission

### Incremental Budget Changes

#### Ethics and Elections Commission

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>4,305,873</b>	<b>9.40</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	201,819	-
Citywide Adjustments for Standard Cost Changes	(29,877)	-
Democracy Voucher Revenue Adjustment	-	-
<b>Proposed Operating</b>		
Final Adjustments for Standard Cost Changes	(15,478)	-
<b>Proposed Technical</b>		
Align Labor Budget with Actuals	70,000	-
Bi-Annual Election Year Technical Adjustment	7,200,000	-
Technical Adjustment to Annual Contribution to/Use of Fund Balance	-	-
<b>Total Incremental Changes</b>	<b>\$7,426,464</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$11,732,337</b>	<b>9.40</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$201,819

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$(29,877)

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.



# Ethics and Elections Commission

## Democracy Voucher Revenue Adjustment

Revenues -

The Democracy Voucher Program began receiving funding in 2016 and the ten-year initiative was funded through 2025. This technical adjustment removes funding for 2026.

### Proposed Operating

#### Final Adjustments for Standard Cost Changes

Expenditures \$(15,478)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

### Proposed Technical

#### Align Labor Budget with Actuals

Expenditures \$70,000

This item annualizes the 2024 Supplemental Budget provision of \$70,000 for Ethics and Elections Commission labor costs. This adjustment addresses shortfalls that were previously absorbed with vacancy savings and therefore never incorporated into the base budget, leading to year-end budget exceptions in both 2022 and 2023. This item aligns the budget with actual labor costs which have increased over the past several years due to reclassifications, raises, and higher-than-anticipated part-time labor costs.

#### Bi-Annual Election Year Technical Adjustment

Expenditures \$7,200,000

This bi-annual increase funds the Democracy Voucher Program for the 2025 election cycle. It provides a total of \$7.2 million in additional funding for candidate voucher payments. In 2025, the citywide races for Mayor, City Attorney and two Council positions will be on the ballot. This is one-time funding for 2025 only and is funded by existing and planned levy revenues.

#### Technical Adjustment to Annual Contribution to/Use of Fund Balance

Revenues \$7,260,042

This is a technical item to balance revenues and expenditures for the funds managed by this department.

## Ethics and Elections Commission

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>ETH - BO-ET-V1T00 - Ethics and Elections</b>				
00100 - General Fund	1,329,232	1,303,105	1,469,527	1,544,691
<b>Total for BSL: BO-ET-V1T00</b>	<b>1,329,232</b>	<b>1,303,105</b>	<b>1,469,527</b>	<b>1,544,691</b>
<b>ETH - BO-ET-VT123 - Election Vouchers</b>				
12300 - Election Vouchers Fund	3,821,824	3,002,768	10,262,810	3,097,544
<b>Total for BSL: BO-ET-VT123</b>	<b>3,821,824</b>	<b>3,002,768</b>	<b>10,262,810</b>	<b>3,097,544</b>
<b>Department Total</b>	<b>5,151,055</b>	<b>4,305,873</b>	<b>11,732,337</b>	<b>4,642,235</b>
<b>Department Full-Time Equivalents Total*</b>	<b>9.40</b>	<b>9.40</b>	<b>9.40</b>	<b>9.40</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 Ethics and Elections Commission

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	1,329,232	1,303,105	1,469,527	1,544,691
12300 - Election Vouchers Fund	3,821,824	3,002,768	10,262,810	3,097,544
<b>Budget Totals for ETH</b>	<b>5,151,055</b>	<b>4,305,873</b>	<b>11,732,337</b>	<b>4,642,235</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
311010	Real & Personal Property Taxes	3,207,646	3,000,000	3,000,000	-
<b>Total Revenues for: 12300 - Election Vouchers Fund</b>		<b>3,207,646</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>-</b>
400000	Use of/Contribution to Fund Balance	614,178	2,768	7,262,810	3,097,544
<b>Total Resources for:12300 - Election Vouchers Fund</b>		<b>3,821,824</b>	<b>3,002,768</b>	<b>10,262,810</b>	<b>3,097,544</b>
<b>Total ETH Resources</b>		<b>3,821,824</b>	<b>3,002,768</b>	<b>10,262,810</b>	<b>3,097,544</b>

## Ethics and Elections Commission

### Appropriations by Budget Summary Level and Program

#### **ETH - BO-ET-V1T00 - Ethics and Elections**

The purpose of the Ethics and Elections Budget Summary Level is to: 1) audit, investigate, and conduct hearings regarding non-compliance with, or violations of, Commission-administered ordinances; 2) advise all City officials and employees of their obligations under Commission-administered ordinances; and 3) publish and broadly distribute information about the City's ethical standards, City election campaigns, campaign financial disclosure statements, and lobbyist disclosure statements.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Ethics and Elections	1,329,232	1,303,105	1,469,527	1,544,691
<b>Total</b>	<b>1,329,232</b>	<b>1,303,105</b>	<b>1,469,527</b>	<b>1,544,691</b>
Full-time Equivalents Total*	5.90	5.90	5.90	5.90

*\*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*

#### **ETH - BO-ET-VT123 - Election Vouchers**

The purpose of the Election Voucher Budget Summary Level is to pay costs associated with implementing, maintaining and funding a program for providing one hundred dollars in vouchers to eligible Seattle residents that they can contribute to candidates for City office who qualify to participate in the Election Voucher program enacted by voters in November 2015.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Election Vouchers	3,821,824	3,002,768	10,262,810	3,097,544
<b>Total</b>	<b>3,821,824</b>	<b>3,002,768</b>	<b>10,262,810</b>	<b>3,097,544</b>
Full-time Equivalents Total*	3.50	3.50	3.50	3.50

*\*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*

# Department of Finance and Administrative Services

Kiersten Grove, Acting Director (206) 386-0041

Office of City Finance, Jamie Carnell, Director (206) 386-9046

<http://www.seattle.gov/fas>

## Department Overview

### Department of Finance and Administrative Services (FAS) Overview

The Department of Finance and Administrative Services (FAS) is often the public's first interaction with the City of Seattle, operating as a customer-focused front door that assists with everything from starting a business or paying utilities, to reporting a pothole, requesting public information, or even adopting a new pet. The department's 500-plus employees span across 10 divisions and work behind-the-scenes providing critical functions, like managing 120 City facilities including police and fire stations, overseeing the City's neighborhood customer service centers and Customer Service Bureau and making sure minority-owned businesses can equitably compete for City contracts.

Broadly, FAS' work can be split into three categories.

#### Customer Services

FAS oversees the City's Customer Service Bureau, the Downtown Customer Service Center and the six neighborhood customer service centers located throughout the city. Over the phone, online and in person, customers can get information, request services, pay bills, resolve problems, and voice opinions. The department also oversees the Find It, Fix It app, which operates similar to a 311 line for the City. In addition, FAS oversees the City's efforts to comply with Title II of the Americans with Disabilities Act. Finally, through the Seattle Animal Shelter, FAS advocates for animal welfare, reunites lost animals with their owners and finds suitable owners to adopt homeless animals.

#### Regulatory Services

FAS ensures that all businesses operating in Seattle are properly licensed and pay the required business and occupation taxes. FAS issues regulatory licenses for certain business types including taxis, transportation network companies and for-hire vehicles, adult entertainment venues, door-to-door salespeople, short-term rentals, recreational cannabis establishments and trade shows—and enforces requirements related to those licenses. FAS also monitors certain types of businesses to increase consumer safety and ensure proper charges for services. This includes setting rate caps for tows on private property, as well as ensuring that consumers are not overcharged due to an inaccurate device, such as a gas pump or a supermarket scanner or scale. FAS also enforces animal-related ordinances, including the investigation of animal cruelty, neglect, and abuse. As the central coordinator for City purchasing and contracting, FAS establishes policies and procedures to ensure fair competition for City-funded procurements and oversees programs to ensure everyone in the community has equitable access to compete for contracts and work on City-funded projects. These efforts include the Citywide women- and minority-owned business (WMBE) program, which works to support equitable access to city contracting opportunities for women- and BIPOC-owned businesses. FAS also administers the City's Priority Hire program to increase employment within the construction trades among women, people of color and those living in economically distressed ZIP codes.

#### Operational Services

FAS designs, builds and maintains many City-owned buildings, including Seattle City Hall, the Seattle Municipal Tower, the Justice Center, the Joint Training Facility, 33 neighborhood fire stations and five police stations. When departments need to acquire property or when the City no longer has a purpose for a property, FAS is responsible for managing the acquisition or disposition of the property. FAS also maintains the City's 4,000-vehicle fleet, which includes police patrol cars, fire engines and heavy equipment. FAS's budget is split into the following 10 divisions:

#### Public Facing Divisions

- **Consumer Protection** regulates 21 specific business types including short-term rentals, adult

## Department of Finance and Administrative Services

entertainment, cannabis businesses, taxis, for-hire or TNC vehicles and others to protect consumers.

- **Customer Service** leads the City's 311 phone service and serves constituents through its Customer Service Bureau and neighborhood customer service centers.
- **Purchasing and Contracting** manages bids, public works and contracting needs. The division also supports the City's race and social justice initiative by expanding contracting equity for women- and minority-owned businesses and supporting labor equity on City construction projects.
- **Seattle Animal Shelter** promotes safety and animal welfare by enforcing animal laws, operating sheltering and adoption programs, managing a spay and neuter clinic and providing care and services for over 5,000 animals annually.

### Internal Facing Divisions

- **Accounting and Budget Services** provides everything from budget oversight to financial planning for FAS, other small departments, and City executive offices to create transparent, understandable financial reports.
- **Capital Development** plans, designs, and builds City structures, facilities and workspaces in a manner that is fiscally responsible, environmentally sustainable and responsibly compliant with equal access for all.
- **Facility Operations** manages and maintains more than 120 public structures, including offices, parking garages, maintenance shops and police and fire stations.
- **Fleet Management** leads the procurement, maintenance and fueling for the City's 4,000-plus vehicle fleet, providing safe, cost-effective services and environmentally sustainable transportation for City employees.
- **Human Resources** partners with FAS' diverse group of divisions to support recruitment, hiring, compensation and classification, and performance management in a way that is equitable and fosters a respectful, collaborative, and safe work environment.
- **Real Estate and Planning Services** manages citywide real estate portfolio development. The team acquires, disposes of and leases real property for public purposes. The team also collaborates with City departments on real estate transactions and coordinates department emergency planning.

Across divisions, the **Directors Office** provides leadership and coordination and oversees policy and equity, the Americans with Disabilities Title II program and the public disclosure program.

Internal service operations in FAS are primarily supported through charges to other City departments and, in some cases such as when the city leases space, by private businesses or individuals. FAS also collects certain fees specifically to pay for its services, such as the Seattle Animal Shelter Spay and Neuter Clinic, pet licensing, the Weights and Measures program and for-hire driver licenses.

### The Office of City Finance (OCF) Overview

The Office of City Finance (OCF) is an autonomous independent office within FAS. OCF is responsible for the financial operations of the City of Seattle. Working in partnership with the City's Budget Director, OCF oversees the City's financial control functions and enterprise reporting responsibilities. City Finance, which includes approximately 160 employees, manages enterprise-wide transaction programs and is comprised of the following divisions: Citywide Accounting and Payroll Services, Treasury Services, Risk Management and Claims Processing, License and Tax Administration, Business Systems, Debt Management and Policy and Partnerships. OCF also supports the City Council and its staff by providing financial information and technical expertise as they develop financial policies. The City Finance Director, a member of the Mayor's Cabinet, serves on the board of the City's retirement systems and is a voting member of the City's Economic and Revenue Forecast Council. Most of the work of OCF is funded by the FAS Operating Fund. The General Fund supports administration of the City's taxes and business licensing services.

The Office of City Finance divisions are as follows:

- **License and Tax Administration** manages the city's taxes, including Business & Occupation (B&O) and the Payroll Expense Tax, the city business licensing process and collects more than \$500 million in annual fees and taxes from 100,000 commercial enterprises doing business in the city.
- **Treasury Services** receives, processes, reconciles, and distributes the City's funds. Treasury also collects debts and monitors cash flow to ensure City operations, like utilities and payroll, are funded. They are the

## Department of Finance and Administrative Services

legal stewards of the City's cash assets.

- **Business Systems** manages Citywide business processes and software to support financial activities across the organization, including PeopleSoft and Workday, as well as across multiple jurisdictions in Western Washington.
- **Citywide Accounting and Payroll** prepares the City's Annual Comprehensive Financial Report and other reports required by the State and Federal government to facilitate transparency in the City's 420,000 plus annual transactions. The division also implements standard accounting practices and manages all payroll.
- **Risk Management** reviews City contracts to specify appropriate insurance levels, advises City departments on how to reduce or avoid loss, adjusts claims for damages filed and administers all City insurance policies and the City's self-insurance program.

### Organizational Structure

In addition to the central FAS services mentioned above there are several budgetary units across the City for which FAS is not directly responsible for staffing or service provision but are housed within the FAS budget. For these areas FAS works with the City Budget Office to facilitate resource requests and financial plans when required. Those units are:

- **Judgment and Claims**, which provides for the payment of legal claims and suits brought against the City government and is now part of the Office of City Finance.
- **Jail Services**, which provides for the booking, housing, transporting, and guarding of City inmates who are adults charged with or convicted of misdemeanor crimes alleged to have been committed within city limits.
- **Indigent Defense Services**, which secures legal defense services, as required by state law, for indigent people facing criminal charges in Seattle Municipal Court.
- **Transit Benefits**, which pays for the transit benefits offered to City employees and is part of the Office of City Finance

### Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	48,955,195	63,562,893	69,713,297	71,774,817
Other Funding - Operating	496,687,373	327,200,217	332,217,477	324,654,467
<b>Total Operations</b>	<b>545,642,567</b>	<b>390,763,110</b>	<b>401,930,774</b>	<b>396,429,284</b>
<b>Capital Support</b>				
General Fund Support	20,162	-	-	-
Other Funding - Capital	57,626,002	60,036,395	61,020,729	41,789,358
<b>Total Capital</b>	<b>57,646,164</b>	<b>60,036,395</b>	<b>61,020,729</b>	<b>41,789,358</b>
<b>Total Appropriations</b>	<b>603,288,731</b>	<b>450,799,504</b>	<b>462,951,503</b>	<b>438,218,642</b>
Full-Time Equivalents Total*	635.50	637.50	618.00	618.00

\* 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

# Department of Finance and Administrative Services

## Budget Overview

As an internal services department, the Department of Finance and Administrative Services (FAS) supports all City departments through its fleets, facilities, customer service, finance, contracting and purchasing functions. FAS bills many of its functions to other City departments through central rates and allocations. FAS also performs general government functions, like business licensing and tax collection, consumer protection, parking meter collections, and operation of the Seattle Animal Shelter, which are funded directly in the General Fund. The Office of City Finance (OCF) is included in the FAS budget but acts as an independent office within FAS and reports up a separate chain of management.

The City's 2025-2026 Proposed Budget maintains core services for the Department of Finance and Administrative Services. The department will continue to invest in its core divisions including Fleet Maintenance and Capital Replacement, Facilities Operations and Maintenance, Purchasing and Contracting, Customer Service, Accounting and Budget Services, Consumer Protection Regulatory Programs, and the Seattle Animal Shelter. The proposed budget also adds two new positions and temporary program support for the licensing and enforcement of the Network Company labor standards for app-based workers (Ordinance 126953).

In capital investments, FAS's Proposed 2025-30 Capital Improvement Program (CIP) includes new funding for critical asset preservation projects within the City's downtown core and projects at facilities across the city. Funding will support capital needs at the Seattle Municipal Tower, City Hall Plaza, Seattle Animal Shelter, and various facilities supporting emergency response citywide. The proposed CIP also adds funding to the Waterfront Operations and Tribal Interpretive Center project at the Bakun Building, which was purchased in 2023 to be the waterfront operations office and provide a cultural space for the Muckleshoot Indian Tribe. For more information, see the Department of Finance and Administrative Services 2025-30 Proposed Capital Improvement Program (CIP).

The Office of City Finance will continue investments in License and Tax Administration, Risk Management, Treasury Services, and provide centralized Accounting and Payroll services. The investment of five additional positions and funding in OCF's Business Systems Division will support the City's transition to Workday, the new human resources management system and provide permanent system and user support post implementation.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified in some departments to mitigate this shortfall in revenues. To help alleviate pressure on the General Fund, the budget also makes reductions in department specific operating funds. To preserve critical City services due to the deficit, General Fund and FAS operating fund adjustments were made in the following areas of FAS's 2025-26 Proposed Budget:

### Department of Finance and Administrative Services

The proposed budget includes operations reductions across several FAS divisions to align with available resources. These reductions include changes to Accounting and Budget Services, Facility Operations, Real Estate and Planning Services, Fleet Maintenance and Capital Replacement, and Purchasing and Contracting. Some labor reductions were taken by removing vacant positions to reflect current staffing levels and reclassing positions to reflect evolving business needs. Other labor reductions were made possible by redistributing workload and may reduce capacity for centralized services and support to other city departments. The budget includes reducing 5 positions in FAS.

FAS also made non-labor budget adjustments including reducing funding for professional services contracts, community organization contracts, staff training, paper and other supplies. The proposed budget includes a temporary pause on investments made into the City's electric vehicle capital replacement program and the sale of underutilized fleet equipment. Revenue adjustments in the proposed budget adjust fees at city-owned parking facilities and various fees at the Seattle Animal Shelter to support program cost recovery.

### Office of City Finance:

The proposed budget includes operational reductions across several OCF divisions to align with available resources. Some labor reductions were taken by removing vacant positions to reflect current staffing levels. Other labor

## **Department of Finance and Administrative Services**

reductions were made possible by redistributing workload and reevaluating business processes to create efficiencies. OCF also made budget adjustments based on efficiencies achieved in its non-labor expenses that will have minimal impact on operations including reducing systems licensing costs and refining contract commitments based on current needs. The budget includes reducing 22 positions in OCF.

### **Other Budgetary Issues**

#### **Addressing Extraordinary Civil Litigation Expenses**

Costs to the City associated with civil claims and litigation have risen in response to a nationwide trend of increasingly expensive settlements and judgments. At the same time, a handful of extraordinary claims and lawsuits involving the City is expected to lead to high one-time expenses in 2025 and 2026. The 2025 Proposed Budget reflects the need to meet these higher expenses.



# Department of Finance and Administrative Services

## Incremental Budget Changes

### Department of Finance and Administrative Services

	Dollars	FTE
<b>2025 Beginning Budget</b>	<b>461,784,021</b>	<b>637.50</b>
<b>Baseline</b>		
Citywide Adjustments for Standard Cost Changes	(222,075)	-
Correcting baseline appropriations to Judgment and Claims	(7,906,796)	-
2025 Bargained Annual Wage and Market Wage Increases to Base Budget	3,403,748	-
2026 Bargained Annual Wage and Market Wage Increases to Base Budget	-	-
Fleet Replacement Adjustments	(6,971,618)	-
Reversal of One-Time Items	(3,835,680)	-
Central Costs Alignment	1,077,006	-
Increased Utility Rates	225,490	-
Baseline Revenue	-	-
<b>Proposed Operating</b>		
Pause Premiums for Electric Vehicle Replacement	-	-
Consumer Protection Division Adjustments	(221,473)	(1.00)
Network Company Licensing Implementation	488,554	2.00
Real Estate and Planning Services Reductions	(185,742)	-
Central Costs Inflation	744,430	-
Purchasing and Contracting Division Adjustments	(122,333)	(1.00)
Realign Resources in Public Works Contracting	(167,311)	(1.00)
Priority Hire Program Adjustments	(495,000)	-
Systems Development Support and Various Non-Labor Adjustments	(506,555)	-
Adjustments in Various Centralized Operations	(71,000)	-
Support Services Adjustments	(439,717)	-
Capital Development Operational Adjustments	(117,819)	(1.00)
Operations Strategic Support Adjustments	(216,143)	(1.00)
City Light Rebates for the Municipal Energy Efficiency Project	413,973	-
Treasury Services Staffing Alignment	(378,573)	(2.00)
Remittance Processing Process Update	(479,943)	(5.00)
Treasury Cashier Staffing Adjustments	(436,696)	(3.00)
Business Systems Staffing Alignment	(205,436)	(1.00)
Citywide Accounting and Payroll Staffing Alignment	(429,038)	(3.00)
Remove Sunsetting Coronavirus Local Relief Fund (CLFR) Support Position	-	(1.00)
License & Tax Administration Staffing Alignment	(360,432)	(3.00)
License & Tax Administration Staffing Adjustment	(177,424)	(1.00)
Licensing Costs Reduction	(7,300)	-
Risk Management Staffing Adjustments	(404,957)	(2.50)

## Department of Finance and Administrative Services

	Dollars	FTE
Staffing for Ongoing Workday System Support	-	5.00
Automatic Data Processing (ADP) Contract Costs Reduction	(300,000)	-
Tax System Improvements Budget Adjustment	(200,000)	-
Business Improvement Areas (BIA) Technology Support	500,000	-
Transit Benefit Fund Adjustments	192,273	-
Jail Services Contract Increase	1,922,379	-
Public Defense Contract Increase	504,107	-
SCORE Inter-local Agreement for Jail Services	2,839,550	-
Increasing appropriation to Judgment and Claims	4,288,410	-
One-time appropriation to Judgment and Claims to cover excess risks	14,100,000	-
Animal Shelter Fee Adjustments	-	-
Increase Parking Revenues	-	-
Regulatory Fee Increase for Recycling Licenses	-	-
False Alarm Fee Revenue Changes	-	-
<b>Proposed Capital</b>		
Funding Asset Preservation Projects in Downtown	1,500,000	-
Funding Asset Preservation Projects Citywide	2,200,000	-
Installation of Waterproof Membrane at City Hall Plaza	-	-
City Hall Plaza Debt Service	-	-
Waterfront Operations and Tribal Interpretive Center Adjustments	4,454,521	-
Workday Human Capital Management System Adjustments	(21,756,895)	-
Seattle Animal Shelter Electrical System Improvements	857,646	-
Municipal Energy Electrification Program (MEEP)	1,461,688	-
<b>Proposed Technical</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77	576,758	-
Bonds Cost of Issuance Update	1,350,000	-
Capital Improvement Program (CIP) Baseline Adjustments	1,282,857	-
Cost of Issuance and Bond Interest Adjustment	(1,100,907)	-
Final Adjustments for Standard Cost Changes	(833,357)	-
Rate Revenue Adjustments	-	-
Contract Inflation	2,185,990	-
Program Operations Cost Adjustment	425,648	-
Debt Service Adjustments	(3,624,280)	-
General Fund Revenue Adjustment	-	-
General Fund Revenue Adjustment	-	-
Labor Inflation in Central Rates Funded Programs	4,124,783	-
Labor Inflation in Direct Budget Programs	861,199	-
AWI Adjustment for 2023-24 in Non-rate Programs	252,584	-

## Department of Finance and Administrative Services

	Dollars	FTE
AWI Adjustment for 2023-24 in Rate-funded Programs	1,108,388	-
Market Adjustments to 2026 Wages	-	-
Fund Balancing Adjustments – Proposed	-	-
<b>Total Incremental Changes</b>	<b>\$1,167,482</b>	<b>(19.50)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$462,951,503</b>	<b>618.00</b>

## Description of Incremental Budget Changes

### Baseline

#### Citywide Adjustments for Standard Cost Changes

Expenditures \$(222,075)

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### Correcting baseline appropriations to Judgment and Claims

Expenditures \$(7,906,796)

Revenues \$(7,906,796)

This item corrects the baseline budget for Judgment and Claims by removing one-time appropriations of \$7,906,796.

#### 2025 Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$3,403,748

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments revised, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### 2026 Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures -

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments revised, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### Fleet Replacement Adjustments

Expenditures \$(6,971,618)

This item decreases appropriation authority in the Fleet Capital Fund to reflect the anticipated lower volume of vehicle replacements.

# Department of Finance and Administrative Services

## Reversal of One-Time Items

Expenditures	\$(3,835,680)
Revenues	\$(11,502,039)

This technical adjustment impacts various categories, accounts and programs across the Department of Finance & Administrative Services. This item reverses one-time 2024 appropriations from the 2025 Endorsed Budget for Accela system modifications needed due to regulatory program changes, Wheelchair Accessible Fund expenses for the new dispatch system, Social Housing PDA start-up costs, and other one-time expenditures.

## Central Costs Alignment

Expenditures	\$1,077,006
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This item makes adjustments to reflect increases in centrally allocated costs including workers compensation claims, healthcare premiums, and ITD and SDHR allocations.

## Increased Utility Rates

Expenditures	\$225,490
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This item increases appropriation to reflect increased utility costs across the Department of Finance & Administrative Services.

## Baseline Revenue

Revenues	\$7,103,375
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This item reflects adjustments to the Department of Finance & Administrative Services (FAS)'s rate revenue and external revenues resulting from FAS' baseline cost adjustments.

## Proposed Operating

### **Pause Premiums for Electric Vehicle Replacement**

Revenues	\$(2,090,433)
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This item decreases rate revenue by \$2.1 million in FAS's Fleet Capital Program. This item temporarily reduces rates paid by other city departments by removing the premium added to vehicle replacement rates that allows fossil fuel powered vehicles to be replaced with electric equivalents. FAS will continue to purchase electric vehicles according to the fleet replacement schedule using the Fleet Capital Fund balance already collected. FAS will resume collecting premiums in 2027 with an additional increase to over four years to account for the pause.

### **Consumer Protection Division Adjustments**

Expenditures	\$(221,473)
Position Allocation	(1.00)

This item removes the Deputy Division Director position from the Consumer Protection Division (CPD) and decreases the budget accordingly. This position has been unfilled since March of 2023 and CPD has adjusted its organizational structure to accommodate staffing needs.

# Department of Finance and Administrative Services

## Network Company Licensing Implementation

Expenditures	\$488,554
Position Allocation	2.00

This item creates two full-time positions and increases appropriation authority by \$488,553 in 2025 and \$304,397 in 2026 in the Consumer Protection Division. The positions include a new 1.0 FTE Licensing and Standards Inspector (LSI) position and a new 1.0 FTE Customer Service Representative (CSR) to execute additional licensing, customer service and enforcement resources required to implement the Network Company ordinance and meet the legislative and policy intent outlined in Ordinance 126953 (2023).

These positions will be funded by network company licensing fees in future years as part of the cost of maintaining the service. This request also includes continuation of the temporary consultant support for half of 2025 to assist with data mapping and bridging the gap between the IT developer and program needs.

## Real Estate and Planning Services Reductions

Expenditures	\$(185,742)
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This item decreases appropriation in the Department of Finance and Administrative Services Real Estate and Planning Services (REPS) Division to align budget with current staffing costs. This item also includes a reduction to the professional services budget.

## Central Costs Inflation

Expenditures	\$744,430
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This item increases appropriation in the Department of Finance & Administrative Services to reflect anticipated inflation of central services costs.

## Purchasing and Contracting Division Adjustments

Expenditures	\$(122,333)
Revenues	\$300,000
Position Allocation	(1.00)

This item reduces staffing by one full-time administrative support position and decreases budget accordingly. This item aligns staffing levels with available resources and redistribute this body of work among remaining staff. In addition to the position change, this item recognizes \$300,000 in revenues from increased rebate revenues.

## Realign Resources in Public Works Contracting

Expenditures	\$(167,311)
Position Allocation	(1.00)

This item reduces staffing by one full-time Assistant Capital Projects Coordinator position in the City Public Works contracting program and reduces the corresponding budget. This proposal would align staffing levels with available resources and redistribute this body of work among remaining staff.

## Priority Hire Program Adjustments

Expenditures	\$(495,000)
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This item aligns funding across several Priority Hire programs with available resources. The adjustments include reducing contract support for the Labor Equity Program by 34% and the Construction Training and Clean Energy Jobs program by 24%. This reduction impacts community organizations supporting underrepresented groups in construction that provide job training and placement services.

### Systems Development Support and Various Non-Labor Adjustments

Expenditures	\$(506,555)
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This item aligns budget with available resources across FAS divisions and impacts staff training, supplies, certification, compliance, hardware, software and consultant dollars for periodic audits.

### Adjustments in Various Centralized Operations

Expenditures	\$(71,000)
Revenues	\$600,000

This item decreases the budget for citywide paper costs and anticipates one-time revenues of \$600,000 from the sale of underutilized fleet equipment. This proposal limits the amount of paper FAS purchases and distributes to City departments to encourage use of digital platforms, reduce paper waste, and reduce costs related to storage and transport. This proposal includes selling two pieces of large fleet equipment no longer meeting operational needs.

### Support Services Adjustments

Expenditures	\$(439,717)
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This item aligns budget with available resources across FAS support services and discontinues funding for one position and reduces support for FAS policy efforts, the ADA program and the Public Disclosure Request (PDR) program. There is minimal impact expected from this proposal as the body of work has been absorbed by other staff and the remaining support funding is adequate for meeting program needs.

### Capital Development Operational Adjustments

Expenditures	\$(117,819)
Position Allocation	(1.00)

This item reduces Capital Development staffing by one full-time administrative support position, reclassifies one executive position to a Painter Crew Chief, and decreases budget to align with these changes. This item aligns staffing with operational needs and available resources across multiple divisions.

### Operations Strategic Support Adjustments

Expenditures	\$(216,143)
Position Allocation	(1.00)

This item reduces staffing by one full-time position providing operations strategic support across multiple divisions in the Department of Finance and Administrative Services (FAS) and decreases the budget to align with this change. The position has been vacant since December 2023 and the workload has been redistributed amongst existing staff.

### City Light Rebates for the Municipal Energy Efficiency Project

Expenditures	\$413,973
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This item increases General Fund appropriation to FAS for the Municipal Energy Efficiency Program (MEEP). These appropriations are backed by Seattle City Light rebates claimed by projects funded through MEEP. City Light rebates are deposited in the General Fund with the intention that these resources be used to support additional energy

## Department of Finance and Administrative Services

retrofits in City facilities.

### Treasury Services Staffing Alignment

Expenditures	\$(378,573)
Position Allocation	(2.00)

This item reduces staffing by two full-time positions in Treasury Services and decreases budget accordingly in alignment with available resources. The positions are vacant, and the body of work has been redistributed amongst remaining staff.

### Remittance Processing Process Update

Expenditures	\$(479,943)
Position Allocation	(5.00)

This item eliminates manual remittance processing of incoming checks and payments to the city, reduces staffing by five full-time positions, and reduces budget accordingly in Treasury Services. Remittance processing will be contracted out to a financial services provider at a lower cost and greater efficiency.

### Treasury Cashier Staffing Adjustments

Expenditures	\$(436,696)
Position Allocation	(3.00)

This item reduces staffing by three full-time Treasury Cashier positions and decreases the budget accordingly. Treasury Services conducted efficiency work in 2023 to streamline work processes, allowing the staffing adjustments.

### Business Systems Staffing Alignment

Expenditures	\$(205,436)
Revenues	\$(179,549)
Position Allocation	(1.00)

This item reduces staffing by one full-time position in the Department of Finance and Administrative Services Business Systems Division supporting FileLocal. This position is vacant and it has been determined that this level of service is no longer required for the body of work.

### Citywide Accounting and Payroll Staffing Alignment

Expenditures	\$(429,038)
Position Allocation	(3.00)

This item reduces staffing by three full-time positions in Citywide Accounting and Payroll and decreases budget accordingly in alignment with available resources. The positions are vacant, and the body of work has been redistributed amongst remaining staff.

### Remove Sunsetting Coronavirus Local Relief Fund (CLFR) Support Position

Position Allocation	(1.00)
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This item removes one full-time position in the Department of Finance and Administrative Services Citywide

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Accounting supporting Coronavirus Local Relief Fund (CLFR) reporting. This is a CLFR-funded position scheduled to sunset 12/31/2024, so there is no budgetary impact.

### License & Tax Administration Staffing Alignment

Expenditures	\$(360,432)
Position Allocation	(3.00)

This item reduces staffing by three full-time positions in the Department of Finance and Administrative Services License and Tax Administration Division and decreases the budget accordingly in alignment with available resources. The positions are vacant, and the body of work has been redistributed amongst remaining staff.

### License & Tax Administration Staffing Adjustment

Expenditures	\$(177,424)
Position Allocation	(1.00)

This item reduces staffing by one full-time position in the Department of Finance and Administrative Services License & Tax Administration Division and decreases budget accordingly. The Education and Communications Advisor role was originally formed several years ago when the City implemented new taxes, including the Payroll Expense Tax. The peak workload from the implementation of these taxes is now completed and this level of service is no longer needed. Any remaining workload can be absorbed by existing staff.

### Licensing Costs Reduction

Expenditures	\$(7,300)
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This item decreases the budget for the claims management system licensing costs in alignment with reduced staffing in claims processing and limits on licenses to other departments.

### Risk Management Staffing Adjustments

Expenditures	\$(404,957)
Position Allocation	(2.50)

This item reduces staffing by two full-time positions and one part-time position in the Department of Finance and Administrative Services Risk Management Division and decreases the budget accordingly in alignment with available resources. Risk Management currently has a staff of nine and the body of work will be redistributed amongst remaining staff.

### Staffing for Ongoing Workday System Support

Expenditures	-
Position Allocation	5.00

This item makes five emergency positions approved in 2024 become permanent starting 2025 and increases appropriation authority by \$1,572,000 in 2026 in the Department of Finance and Administrative Services Business Systems Division. In 2025, the position costs will be covered by the CIP project. This item provides ongoing operations and maintenance support post-implementation for the City's new human resources management system, Workday.

### Automatic Data Processing (ADP) Contract Costs Reduction

Expenditures	\$(300,000)
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This item decreases appropriation authority by \$300,000 in 2025 and 2026 in the Department of Finance and Administrative Services to align to the reduced ADP contract commitment as certain functions are transitioned to the new human resources management system.

### Tax System Improvements Budget Adjustment

Expenditures	\$(200,000)
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This item decreases appropriation authority by \$200,000 in 2025 in the Department of Finance and Administrative Services. This item is a one-time reduction of the non-labor budget intended for migrating tax data from a legacy system to a new system. This reduction will be offset by available CIP funding and there are no anticipated operational impacts.

### Business Improvement Areas (BIA) Technology Support

Expenditures	\$500,000
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This one-time item adds \$500,000 in both 2025 and 2026 to support technology costs to transition BIA assessments from a legacy software system to the department's modern system. Additionally, this item supports BIA technology adjustments to better fit the needs of BIA customers.

### Transit Benefit Fund Adjustments

Expenditures	\$192,273
Revenues	\$192,273

This item increases appropriation authority in the Finance & Administrative Services Department's Transit Benefit Fund to reflect new employee transit use trends given the city's hybrid work policy. It also defines funding needed to continue the Vanpool and Washington State Ferry 100% subsidy and allocates funding for transit pass administration integration necessitated by the citywide Workday transition.

### Jail Services Contract Increase

Expenditures	\$1,922,379
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The City has a long-term inter-local agreement (ILA) with King County to provide jail services for the City's misdemeanants through 2030. The ILA provides that a new base rate is calculated every five years and given booking restrictions related to COVID-19, the reset for 2022 was delayed. During negotiations with King County, the reset parameters and lifting of booking restrictions with a bed floor average daily population (ADP) from 195 down to 135 was agreed upon for 2025 and 2026. An increase of \$1.9 million in 2025 and \$2.7 million in 2026 provide for this reset and the annual inflators to cover the City's contract obligation.

### Public Defense Contract Increase

Expenditures	\$504,107
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The City has an inter-local agreement (ILA) with King County to provide for indigent defense services for the City's misdemeanants. The current ILA is through 2027 with an extension provision allowing for mutual agreement of an additional five years (through 2032). This item increases appropriation public defense services due to anticipated inflation as per the ILA.

### SCORE Inter-local Agreement for Jail Services

Expenditures	\$2,839,550
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In 2024, the City Council approved the Executive to execute an inter-local agreement (ILA) with South Correctional

## Department of Finance and Administrative Services

Entity (SCORE) for the provision of jail services. A pilot program is expected to begin in 2025 once clear policies and procedures are developed. Generally, SCORE will be used for misdemeanants arrested for offenses that fall outside of the current King County jail booking restrictions and are medically cleared. This appropriation amount assumes the use of 20 beds for an average daily population for 2025 and 2026.

### Increasing appropriation to Judgment and Claims

Expenditures	\$4,288,410
Revenues	\$4,288,410

This item increases appropriation to Judgment and Claims by \$4,288,410 in 2025 and \$8,119,835 in 2026 to reflect expectations of the long run cost trend.

### One-time appropriation to Judgment and Claims to cover excess risks

Expenditures	\$14,100,000
Revenues	\$14,100,000

Per Resolution 31847, budget appropriation for the Judgment and Claims Fund must be set at the 90% confidence level of meeting actual expenditures as estimated by the City's actuaries every year. This item adds a one-time appropriation of \$14,100,000 to Judgment and Claims to achieve the 90% confidence level for 2025. Recent actuarial estimates have been driven to a new high by the extraordinary and growing expenses the fund has incurred since 2021 but are expected to moderate in the next few years.

### Animal Shelter Fee Adjustments

Revenues	\$150,000
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This item anticipates increased revenues of approximately \$150,000 by raising licensing and veterinary fees to help recover costs for Seattle Animal Shelter (SAS) services. SAS last increased license fees in 2019 and veterinary fees in 2018. These increases make the fees comparable to other local options for the services. SAS retains the ability to waive fees for community members in need.

### Increase Parking Revenues

Revenues	\$600,000
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This item anticipates increased revenues of \$600,000 by raising parking rates at the Seattle Municipal Tower (SMT) and SeaPark garages. The rates would be adjusted in several ways to bring rates closer to area market and industry standards. The adjustments include the following:

- Increase hourly rates by 25% in all hourly rate schedules including the current evening parking rates.
- Implement a special event parking rate to attract stadium parkers for events hosted at T-Mobile Park and Century Link Fields.
- Implement a Friday 'Early Bird' Parking Special \$15.00 to attract drivers from other facilities.
- Increase monthly parking rates by 25% for reserved parking.

### Regulatory Fee Increase for Recycling Licenses

Revenues	\$59,400
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This item anticipates increased revenues of approximately \$59,000 by increasing the annual regulatory fee to license companies that collect and process recyclable materials from \$105 to \$500. This adjustment aligns the licensing fees with the cost of regulating recycling businesses and ensuring they are collecting, processing, disposing, or recycling solid waste as appropriate by law. The fee was established in 2006 and has not been raised since.

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## False Alarm Fee Revenue Changes

Revenues \$(1,000,000)

This item reduces false alarm fee revenues by \$1,000,000 due to a change in the types of false alarms the Seattle Police Department will respond to.

## Proposed Capital

### Funding Asset Preservation Projects in Downtown

Expenditures \$1,500,000

This item increases appropriation for the Department of Finance and Administrative Services fund and adds Real Estate Excise Tax (REET) funding to address two critical projects in city-owned facilities in the downtown core: \$1.5 million to replace the Seattle Municipal Tower (SMT) water pump and \$3.5 million to replace the SeaPark parking garage elevators.

The water pump allows water to be available above the 16th floor of SMT and is needed for both sprinkler and fire hose operations as well as basic access to water for tenants. The current pump has been in place for over 30 years and is at the end of life. A failure of the pump would leave the building unoccupiable. The SeaPark elevators are 10 years past their end of life, and the failure of the elevators would make the parking garage inaccessible and would lead to costly emergency repairs.

### Funding Asset Preservation Projects Citywide

Expenditures \$2,200,000

This item adds Real Estate Excise Tax (REET) funding to address critical roof replacement needs at city-owned and operated facilities outside of the downtown core. This funding supports replacing critical city facility roofs. At more than 20 years old, each of these roofs have leaked in the recent past, causing damage to the buildings and the equipment within. These buildings support critical City services, including emergency response capabilities.

### Installation of Waterproof Membrane at City Hall Plaza

Expenditures -

This item creates a new CIP Project: City Hall Plaza in the Department of Finance and Administrative Services. This project will be Limited Tax General Obligation (LTGO) bond financed for \$15 million to install a waterproof membrane below City Hall Plaza and permanently repair the ongoing leaking issue. The debt service will be paid with REET revenues.

The City Hall Plaza functions as a roof for the lower-level lobby and includes the Boards and Commissions conference room, archives, and utility areas. When it rains, there are significant water leaks causing damage to building systems and the building structure. These leaks disrupt the use of the lower-level lobby as a severe weather shelter and have caused the electrical gear providing power to several building systems to fail. In 2022 and 2023, FAS spent about \$200K in repairs due to these leaks. This repair is designed, permitted and ready for construction. Delay of this project potentially results in increased costs to implement and rising ongoing repair costs.

### City Hall Plaza Debt Service

Expenditures -

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This item creates a new CIP Project: City Hall Plaza Debt Service in the Department of Finance and Administrative Services. This project will fund \$3.7 million for debt service related to the City Hall Plaza project.

### Waterfront Operations and Tribal Interpretive Center Adjustments

Expenditures \$4,454,521

This item amends CIP Project: Waterfront Operations and Tribal Interpretive Center in the Department of Finance and Administrative Services to increase appropriation by \$4.226 million, financed by Limited Tax General Obligation (LTGO) bonds. Total appropriation also supports the anticipated debt service payment.

The Bakun Building was purchased in 2023 to be the waterfront operations office and provide a cultural space for the Muckleshoot Indian Tribe. The funds remaining after purchase do not support a design that would serve both the Seattle Center, responsible for operations of the Waterfront, and the Muckleshoot Indian Tribe's respective needs. The additional funding will address substantial alterations that are necessary for building occupancy.

The project is intended to provide dedicated space to house the staff for on-going maintenance and operations for Waterfront Park. The project also fulfills the City's permitting commitments to the Muckleshoot Tribe for construction of the Elliot Bay Seawall to provide 10,000 square feet in a building along the Waterfront for a Tribal Interpretive Center rent free in perpetuity. The Tribe has indicated that this project could fulfill the conditions of the permit agreement.

### Workday Human Capital Management System Adjustments

Expenditures \$(21,756,895)

This item decreases 2025 bonding costs for the Workday Human Capital Management System project in the Department of Finance and Administrative Services. Due to project timing, bonding costs have shifted from 2025 to 2024, and the overall amount of bonding needed has been reduced. The project is currently estimated to cost \$50.2 million, which is \$10.8 million under the previous total project cost estimate.

The City is transitioning to the new human resources management system, Workday. Implementation of the Workday project is being conducted in multiple phases. The first phase is the initial rollout of Workday in 2024, allowing for the City to move from the existing HRIS platform. The second phase of the implementation will begin after Workday is opened to users, and open enrollment and payroll fiscal year-end work is complete.

### Seattle Animal Shelter Electrical System Improvements

Expenditures \$857,646

This item adds \$858,000 in Real Estate Excise Tax (REET) funding to support facility electrical improvements at the Seattle Animal Shelter. The funding will be used to address ongoing electrical problems at the facility that have disrupted shelter operations, including medical procedures and other veterinary services.

### Municipal Energy Electrification Program (MEEP)

Expenditures \$1,461,688

The proposed budget allocates \$18 million in Payroll Expense Tax proceeds in 2025 to the Green New Deal. This item uses payroll tax funding to fund projects associated with the Municipal Energy Electrification Program.

For the Department of Finance and Administrative Services, this funding supports a variety of projects across the City's facilities. This funding includes \$1.5 million in spending for 2025 and 2026. For 2025, it also includes \$351,688 to reimburse the program for Seattle City Light rebates claimed by MEEP projects since 2018 and deposited to the General Fund. For more information, see Proposed 2025-2030 Capital Improvement Program.

# Department of Finance and Administrative Services

## Proposed Technical

### **Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77**

Expenditures	\$576,758
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and Local 77 bargaining units, for personnel costs included in this department's budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

### **Bonds Cost of Issuance Update**

Expenditures	\$1,350,000
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This item is a technical adjustment to update Cost of Issuance for Refunding the 2014 and 2015 UTGO Bonds.

### **Capital Improvement Program (CIP) Baseline Adjustments**

Expenditures	\$1,282,857
Revenues	\$1,200,000

This item makes baseline and technical adjustments to several Budget Control Levels in the Department of Finance and Administrative Services' Capital Improvement Program (CIP).

1. Transfer 2025 and 2026 budget appropriation in completed project Fire Station 31 Improvements (MC-FA-FS31IMP) to the Seattle Animal Shelter Facilities project (MC-FA-SASFAC).
2. Add 2030 budget appropriation to the two ongoing Asset Preservation programs MC-FA-APSCH1FAC and MC-FA-APSCH2FAC.
3. Add reimbursable appropriation to the two ongoing FAS Project Delivery Services programs (\$1.2 million annually to MC-FA-CTYPDS for 2025 through 2030 and \$3.5 million annually to MC-FA-FASPDS for 2028 through 2030).
4. Align the Fire Station 31 Replacement (MC-FA-FS31) appropriation with the 2024 bond issuance in (\$19.509 million) by moving \$6.5 million of appropriation to 2025.
5. Move \$4.019 million of bond appropriation from 2024 to 2025 for the Human Capital Management (MC-FA-HCMSYS) project.
6. move \$12.0 million of 2025 bond appropriation to 2026 (\$7.0 million) and 2027 (\$5 million) for the Electrical Infrastructure Upgrades project (MC-FA-ELECTINFRA) to align with the spend plan.
7. In 2025, reinstate \$2 million of bond appropriation to the SMT Elevator project (MC-FA-SMTELVHRB) abandoned in error in 2022.
8. In 2025-2029, abandon \$1,416,680 of debt service appropriation (30010) within the Fire Station Improvement Debt Service (MC-FA-FSDEBTSV) project to align with the bond issuance and updated debt service estimates. In 2030, increase \$6,673,836 of debt service appropriation (30010) within the Fire Station Improvement Debt Service (MC-FA-FSDEBTSV) project to align with the bond issuance and updated debt service estimates.

### **Cost of Issuance and Bond Interest Adjustment**

Expenditures	\$(1,100,907)
Revenues	\$16,543,451

The UTGO Debt Service updates are for bonds that are managed by the Office of Finance and those funds stem from UTGO issuances (like Utility from Utilities). The Cost of Issuance (COI) updates are an estimate for any costs associated with the issuance of LTGO Bonds.

# Department of Finance and Administrative Services

## Final Adjustments for Standard Cost Changes

Expenditures	\$(833,357)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Rate Revenue Adjustments

Revenues	\$(8,865,755)
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This item makes various rate revenue adjustments to reflect changes to City-wide allocations resulting from the Department of Finance and Administrative Services FAS 2025-26 proposals.

## Contract Inflation

Expenditures	\$2,185,990
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This item increases appropriation across the Department of Finance & Administrative Services to reflect inflation associated with various contracts.

## Program Operations Cost Adjustment

Expenditures	\$425,648
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This item increases appropriation in the Department of Finance & Administrative Services to reflect anticipated increases for specific programs across the department including fuel and vehicle maintenance.

## Debt Service Adjustments

Expenditures	\$(3,624,280)
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This item decreases appropriation in the Department of Finance & Administrative Services to reflect updates to debt service payments including new issuances, re-issuances, and adjustments due to fluctuation of the debt schedule.

## August General Fund Revenue Adjustment

Revenues	\$605,421
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

## April General Fund Revenue Adjustment

Revenues	\$(297,325)
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

## Labor Inflation in Central Rates Funded Programs

Expenditures	\$4,124,783
--------------	-------------

## Department of Finance and Administrative Services

This item increases appropriation across the Department of Finance & Administrative Services to reflect labor inflation commensurate with cost-of-living adjustments in labor contracts for FAS' rate-funded programs.

### **Labor Inflation in Direct Budget Programs**

Expenditures	\$861,199
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This item increases appropriation across the Department of Finance & Administrative Services to reflect labor inflation commensurate with cost-of-living adjustments in labor contracts for FAS' non-rate-funded programs.

### **AWI Adjustment for 2023-24 in Non-rate Programs**

Expenditures	\$252,584
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This item increases appropriation across the Department of Finance & Administrative Services (FAS) to reflect the cost-of-living adjustments in 2023 and 2024 that exceeded the assumed inflation at the time it was budgeted in FAS's non-rate-funded programs.

### **AWI Adjustment for 2023-24 in Rate-funded Programs**

Expenditures	\$1,108,388
--------------	-------------

This item increases appropriation across the Department of Finance & Administrative Services (FAS) to reflect the cost-of-living adjustments in 2023 and 2024 that exceeded the assumed inflation at the time it was budgeted in FAS's rate-funded programs.

### **Market Adjustments to 2026 Wages**

Expenditures	-
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This item increases appropriation in the Department of Finance & Administrative Services to reflect the compounding market adjustments to 2026 wages in labor union contracts.

### **Fund Balancing Adjustments – Proposed**

Revenues	\$9,297,343
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This is a technical item to record a fund balancing entry for the 50300 Finance and Administrative Services Fund, 50321 Fleet Capital Fund, 67600 FileLocal Agency Fund, 15260 Animal Shelter Donation Fund, and 12100 Wheelchair Accessible Fund, which are primarily managed by this department.

## Department of Finance and Administrative Services

### Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>FAS - BC-FA-A1IT - Information Technology</b>				
00164 - Unrestricted Cumulative Reserve Fund	379,975	-	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	812,270	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	69,578	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	9,974,746	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	4,019,000	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	4,043,169	-
50300 - Finance and Administrative Services Fund	227,734	886,823	-	-
<b>Total for BSL: BC-FA-A1IT</b>	<b>11,464,304</b>	<b>4,905,823</b>	<b>4,043,169</b>	<b>-</b>
<b>FAS - BC-FA-ADAIMPR - ADA Improvements</b>				
30010 - REET I Capital Fund	749,853	600,000	1,367,000	2,423,000
<b>Total for BSL: BC-FA-ADAIMPR</b>	<b>749,853</b>	<b>600,000</b>	<b>1,367,000</b>	<b>2,423,000</b>
<b>FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities</b>				
00100 - General Fund	20,162	-	-	-
30010 - REET I Capital Fund	870,638	-	1,500,000	4,000,000
36900 - 2022 Multipurpose LTGO Bond Fund	4,936,974	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	1,474,121	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	6,333,333	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	2,000,000	-
50300 - Finance and Administrative Services Fund	-	-	1,000,000	500,000
50322 - Facility Asset Preservation Fund	3,585,936	2,152,000	2,152,000	2,152,000
<b>Total for BSL: BC-FA-APSCH1FAC</b>	<b>10,887,831</b>	<b>8,485,333</b>	<b>6,652,000</b>	<b>6,652,000</b>
<b>FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities</b>				
30010 - REET I Capital Fund	656,634	106,000	4,064,000	3,639,000
50322 - Facility Asset Preservation Fund	2,944,534	1,848,000	1,848,000	1,848,000
<b>Total for BSL: BC-FA-APSCH2FAC</b>	<b>3,601,168</b>	<b>1,954,000</b>	<b>5,912,000</b>	<b>5,487,000</b>



## Department of Finance and Administrative Services

### FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects

00100 - General Fund	-	-	413,973	146,473
14500 - Payroll Expense Tax	-	-	1,461,688	1,110,000
30010 - REET I Capital Fund	600,836	1,500,000	-	-
<b>Total for BSL: BC-FA-EXTPROJ</b>	<b>600,836</b>	<b>1,500,000</b>	<b>1,875,661</b>	<b>1,256,473</b>

### FAS - BC-FA-FASPDS - FAS Project Delivery Services

50300 - Finance and Administrative Services Fund	11,624,332	3,500,000	4,700,000	4,700,000
<b>Total for BSL: BC-FA-FASPDS</b>	<b>11,624,332</b>	<b>3,500,000</b>	<b>4,700,000</b>	<b>4,700,000</b>

### FAS - BC-FA-GARDENREM - Garden of Remembrance

00164 - Unrestricted Cumulative Reserve Fund	31,834	32,757	33,000	33,957
15040 - Garden Capital Trust Fund	(15,475)	-	-	-
<b>Total for BSL: BC-FA-GARDENREM</b>	<b>16,359</b>	<b>32,757</b>	<b>33,000</b>	<b>33,957</b>

### FAS - BC-FA-GOVTFAC - General Government Facilities - General

14500 - Payroll Expense Tax	304,381	-	-	-
30010 - REET I Capital Fund	2,111,062	1,432,500	3,615,417	2,107,540
37100 - 2023 Multipurpose LTGO Bond Fund	9,205,019	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	1,000,000	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	9,726,000	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	12,600,000
<b>Total for BSL: BC-FA-GOVTFAC</b>	<b>11,620,462</b>	<b>2,432,500</b>	<b>13,341,417</b>	<b>14,707,540</b>

### FAS - BC-FA-NBHFIRES - Neighborhood Fire Stations

00164 - Unrestricted Cumulative Reserve Fund	-	982,000	-	-
30010 - REET I Capital Fund	4,326,554	4,834,777	6,749,624	6,675,861
<b>Total for BSL: BC-FA-NBHFIRES</b>	<b>4,326,554</b>	<b>5,816,777</b>	<b>6,749,624</b>	<b>6,675,861</b>

### FAS - BC-FA-PRELIMENG - Preliminary Engineering

30010 - REET I Capital Fund	304,430	-	-	-
<b>Total for BSL: BC-FA-PRELIMENG</b>	<b>304,430</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BC-FA-PSFACFIRES - Public Safety Facilities Fire

30010 - REET I Capital Fund	83,048	200,000	-	-
34440 - 2003 Fire Facilities Levy Fund	7,247	-	-	-
36300 - 2016 Multipurpose LTGO Bond	692,236	-	-	-

## Department of Finance and Administrative Services

Fund				
36500 - 2018 Multipurpose LTGO Bond Fund	247,687	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	145,749	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	821,298	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	26,009,205	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	16,760,830	-
50300 - Finance and Administrative Services Fund	184,496	-	-	-
<b>Total for BSL: BC-FA-PSFACFIRE</b>	<b>2,181,762</b>	<b>26,209,205</b>	<b>16,760,830</b>	<b>-</b>
<b>FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police</b>				
30010 - REET I Capital Fund	268,273	4,600,000	-	-
<b>Total for BSL: BC-FA-PSFACPOL</b>	<b>268,273</b>	<b>4,600,000</b>	<b>-</b>	<b>-</b>
<b>FAS - BO-FA-0001 - Citywide Operational Services</b>				
50300 - Finance and Administrative Services Fund	-	90,142,624	99,708,332	103,210,969
<b>Total for BSL: BO-FA-0001</b>	<b>-</b>	<b>90,142,624</b>	<b>99,708,332</b>	<b>103,210,969</b>
<b>FAS - BO-FA-0002 - Citywide Admin Services</b>				
00100 - General Fund	-	360,082	360,000	360,000
14500 - Payroll Expense Tax	-	1,286,235	841,250	1,782,163
35040 - Waterfront LID #6751	-	-	-	-
50300 - Finance and Administrative Services Fund	-	16,106,399	16,033,680	16,917,790
<b>Total for BSL: BO-FA-0002</b>	<b>-</b>	<b>17,752,716</b>	<b>17,234,931</b>	<b>19,059,953</b>
<b>FAS - BO-FA-0003 - Office of City Finance</b>				
00100 - General Fund	-	8,645,160	8,230,401	8,832,534
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	-	500	500,000	500,000
35900 - Central Waterfront Improvement Fund	-	-	-	-
50300 - Finance and Administrative Services Fund	-	26,324,025	26,608,657	29,100,556
<b>Total for BSL: BO-FA-0003</b>	<b>-</b>	<b>34,969,684</b>	<b>35,339,058</b>	<b>38,433,090</b>

## Department of Finance and Administrative Services

### FAS - BO-FA-0004 - Other FAS Services

00100 - General Fund	-	(2,707)	29,585	29,751
12100 - Wheelchair Accessible Fund	-	2,577,179	1,197,193	1,219,616
50300 - Finance and Administrative Services Fund	-	709,823	734,499	756,534
67600 - FileLocal Agency Fund	-	467,212	252,183	271,320
<b>Total for BSL: BO-FA-0004</b>	-	<b>3,751,507</b>	<b>2,213,460</b>	<b>2,277,222</b>

### FAS - BO-FA-0005 - Public Services

00100 - General Fund	-	18,416,089	19,059,430	19,871,140
14500 - Payroll Expense Tax	-	900,000	-	-
15260 - Animal Shelter Donation Fund	-	-	222,620	-
50300 - Finance and Administrative Services Fund	-	4,848,660	4,427,006	4,642,264
<b>Total for BSL: BO-FA-0005</b>	-	<b>24,164,749</b>	<b>23,709,056</b>	<b>24,513,404</b>

### FAS - BO-FA-0006 - Leadership & Administration

00100 - General Fund	-	98,649	308,251	329,253
50300 - Finance and Administrative Services Fund	-	78,996,681	73,202,209	75,759,059
<b>Total for BSL: BO-FA-0006</b>	-	<b>79,095,330</b>	<b>73,510,459</b>	<b>76,088,312</b>

### FAS - BO-FA-BIALID - BIA-LID Administration

19811 - BIA - Pioneer Square	929,982	-	-	-
19815 - BIA - Columbia City	114,942	-	-	-
19825 - BIA - Seattle Tourism	16,829,506	-	-	-
19830 - BIA - Capitol Hill	225,032	-	-	-
19835 - BIA - 15th Ave East	80,317	-	-	-
19840 - BIA - West Seattle	418,655	-	-	-
19845 - BIA - Ballard	671,416	-	-	-
19855 - BIA - Metropolitan	18,043,561	-	-	-
19857 - BIA - SODO	1,956,498	-	-	-
19880 - BIA - Chinatown-ID	131,113	-	-	-
19890 - BIA - U District	1,403,014	-	-	-
35030 - LID #6750 SLU - Assessments	218,988	-	-	-
35040 - Waterfront LID #6751	4,415,822	-	-	-
<b>Total for BSL: BO-FA-BIALID</b>	<b>45,438,846</b>	-	-	-

### FAS - BO-FA-BUDCENTR - Leadership and Administration

00100 - General Fund	2,208,345	-	-	-
50300 - Finance and Administrative Services Fund	33,523,780	302,392	-	-
<b>Total for BSL: BO-FA-BUDCENTR</b>	<b>35,732,126</b>	<b>302,392</b>	-	-

## Department of Finance and Administrative Services

### FAS - BO-FA-CDCM - Capital Dev and Const Mgmt

50300 - Finance and Administrative Services Fund	-	-	-	-
<b>Total for BSL: BO-FA-CDCM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-CITYFINAN - City Finance

00100 - General Fund	5,521,207	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	400,426	-	-	-
50300 - Finance and Administrative Services Fund	29,148,548	-	-	-
<b>Total for BSL: BO-FA-CITYFINAN</b>	<b>35,070,181</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-CITYSVCS - City Services

00100 - General Fund	271,902	-	-	-
14500 - Payroll Expense Tax	49,653	-	-	-
50300 - Finance and Administrative Services Fund	1,767,842	-	-	-
<b>Total for BSL: BO-FA-CITYSVCS</b>	<b>2,089,398</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-CJ000 - Judgment & Claims Claims

00126 - Judgment/Claims Fund	3,894,488	5,524,179	9,524,179	5,524,179
<b>Total for BSL: BO-FA-CJ000</b>	<b>3,894,488</b>	<b>5,524,179</b>	<b>9,524,179</b>	<b>5,524,179</b>

### FAS - BO-FA-CPCS - City Purchasing and Contracting Services

14000 - Coronavirus Local Fiscal Recovery Fund	120,715	-	-	-
14500 - Payroll Expense Tax	147,155	-	-	-
50300 - Finance and Administrative Services Fund	9,236,145	-	-	-
<b>Total for BSL: BO-FA-CPCS</b>	<b>9,504,015</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption

20130 - LTGO Bond Interest and Redemption Fund	112,563,489	1,470,726	1,146,167	941,184
<b>Total for BSL: BO-FA-DEBTBIRF</b>	<b>112,563,489</b>	<b>1,470,726</b>	<b>1,146,167</b>	<b>941,184</b>

### FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO

20130 - LTGO Bond Interest and Redemption Fund	59,131	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	267,598	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	2,450,908	-	-

## Department of Finance and Administrative Services

37300 - 2025 Multipurpose LTGO Bond Fund	-	-	1,672,560	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	210,000
37410 - 2026 LTGO Bond Fund B	-	-	-	2,926,650
<b>Total for BSL: BO-FA-DEBTISS-L</b>	<b>326,729</b>	<b>2,450,908</b>	<b>1,672,560</b>	<b>3,136,650</b>
<b>FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO</b>				
20140 - UTGO Bond Interest Redemption Fund	203,462	-	1,350,000	-
<b>Total for BSL: BO-FA-DEBTISS-U</b>	<b>203,462</b>	<b>-</b>	<b>1,350,000</b>	<b>-</b>
<b>FAS - BO-FA-DEBTUTGO - UTGO Debt Service</b>				
20140 - UTGO Bond Interest Redemption Fund	56,784,588	16,162,900	16,164,900	16,154,900
<b>Total for BSL: BO-FA-DEBTUTGO</b>	<b>56,784,588</b>	<b>16,162,900</b>	<b>16,164,900</b>	<b>16,154,900</b>
<b>FAS - BO-FA-FACILITY - Facilities Services</b>				
50300 - Finance and Administrative Services Fund	90,399,512	-	-	-
<b>Total for BSL: BO-FA-FACILITY</b>	<b>90,399,512</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FAS - BO-FA-FILELOC - FileLocal Agency</b>				
50300 - Finance and Administrative Services Fund	2,131	-	-	-
67600 - FileLocal Agency Fund	439,811	-	-	-
<b>Total for BSL: BO-FA-FILELOC</b>	<b>441,942</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FAS - BO-FA-FLEETCAP - Fleet Capital Program</b>				
50321 - Fleet Capital Fund	26,468,276	32,859,976	25,888,358	18,100,078
<b>Total for BSL: BO-FA-FLEETCAP</b>	<b>26,468,276</b>	<b>32,859,976</b>	<b>25,888,358</b>	<b>18,100,078</b>
<b>FAS - BO-FA-FLEETS - Fleet Services</b>				
50300 - Finance and Administrative Services Fund	37,979,213	-	-	-
<b>Total for BSL: BO-FA-FLEETS</b>	<b>37,979,213</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FAS - BO-FA-INDGTDEF - Indigent Defense Services</b>				
00100 - General Fund	10,854,434	13,606,474	14,110,581	14,130,745
<b>Total for BSL: BO-FA-INDGTDEF</b>	<b>10,854,434</b>	<b>13,606,474</b>	<b>14,110,581</b>	<b>14,130,745</b>
<b>FAS - BO-FA-JAILSVCS - Jail Services</b>				
00100 - General Fund	19,562,017	22,439,147	27,201,076	28,074,920
<b>Total for BSL: BO-FA-JAILSVCS</b>	<b>19,562,017</b>	<b>22,439,147</b>	<b>27,201,076</b>	<b>28,074,920</b>

## Department of Finance and Administrative Services

### FAS - BO-FA-JR000 - Judgment & Claims Litigation

00126 - Judgment/Claims Fund	30,891,005	34,400,516	36,970,451	34,701,876
<b>Total for BSL: BO-FA-JR000</b>	<b>30,891,005</b>	<b>34,400,516</b>	<b>36,970,451</b>	<b>34,701,876</b>

### FAS - BO-FA-JR010 - Judgment & Claims General Legal

00126 - Judgment/Claims Fund	-	88,321	-	-
<b>Total for BSL: BO-FA-JR010</b>	<b>-</b>	<b>88,321</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-JR020 - Judgment & Claims Police Action

00126 - Judgment/Claims Fund	8,050,574	6,370,021	10,370,021	6,370,021
<b>Total for BSL: BO-FA-JR020</b>	<b>8,050,574</b>	<b>6,370,021</b>	<b>10,370,021</b>	<b>6,370,021</b>

### FAS - BO-FA-OCS - Office of Constituent Services

00100 - General Fund	160,532	-	-	-
50300 - Finance and Administrative Services Fund	4,558,926	-	-	-
<b>Total for BSL: BO-FA-OCS</b>	<b>4,719,458</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection

00100 - General Fund	5,678,743	-	-	-
<b>Total for BSL: BO-FA-RCCP</b>	<b>5,678,743</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-SAS - Seattle Animal Shelter

00100 - General Fund	4,698,013	-	-	-
15260 - Animal Shelter Donation Fund	433,475	-	-	-
50300 - Finance and Administrative Services Fund	-	-	-	-
<b>Total for BSL: BO-FA-SAS</b>	<b>5,131,488</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-TRNSTBNFT - Transit Benefit

63000 - Transit Benefit Fund	2,744,606	5,210,940	5,403,213	5,565,309
<b>Total for BSL: BO-FA-TRNSTBNFT</b>	<b>2,744,606</b>	<b>5,210,940</b>	<b>5,403,213</b>	<b>5,565,309</b>

### FAS - BO-FA-WATERFRNT - Central Waterfront Improvement Program Financial Support

35040 - Waterfront LID #6751	15,596	-	-	-
<b>Total for BSL: BO-FA-WATERFRNT</b>	<b>15,596</b>	<b>-</b>	<b>-</b>	<b>-</b>

### FAS - BO-FA-WHLCHR - Wheelchair Accessible Services

12100 - Wheelchair Accessible Fund	1,098,383	-	-	-
<b>Total for BSL: BO-FA-WHLCHR</b>	<b>1,098,383</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Department Total</b>	<b>603,288,731</b>	<b>450,799,504</b>	<b>462,951,503</b>	<b>438,218,642</b>
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## Department of Finance and Administrative Services

<b>Department Full-Time Equivalents Total*</b>	<b>634.50</b>	<b>637.50</b>	<b>618.00</b>	<b>618.00</b>
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*\* 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 Department of Finance and Administrative Services

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	48,975,356	63,562,893	69,713,297	71,774,817
00126 - Judgment/Claims Fund	42,836,067	46,383,037	56,864,651	46,596,076
00164 - Unrestricted Cumulative Reserve Fund	411,809	1,014,757	33,000	33,957
12100 - Wheelchair Accessible Fund	1,098,383	2,577,179	1,197,193	1,219,616
14000 - Coronavirus Local Fiscal Recovery Fund	521,141	-	-	-
14500 - Payroll Expense Tax	501,189	2,186,735	2,802,938	3,392,162
15040 - Garden Capital Trust Fund	(15,475)	-	-	-
15260 - Animal Shelter Donation Fund	433,475	-	222,620	-
19811 - BIA - Pioneer Square	929,982	-	-	-
19815 - BIA - Columbia City	114,942	-	-	-
19825 - BIA - Seattle Tourism	16,829,506	-	-	-
19830 - BIA - Capitol Hill	225,032	-	-	-
19835 - BIA - 15th Ave East	80,317	-	-	-
19840 - BIA - West Seattle	418,655	-	-	-
19845 - BIA - Ballard	671,416	-	-	-
19855 - BIA - Metropolitan	18,043,561	-	-	-
19857 - BIA - SODO	1,956,498	-	-	-
19880 - BIA - Chinatown-ID	131,113	-	-	-
19890 - BIA - U District	1,403,014	-	-	-
20130 - LTGO Bond Interest and Redemption Fund	112,622,620	1,470,726	1,146,167	941,184
20140 - UTGO Bond Interest Redemption Fund	56,988,049	16,162,900	17,514,900	16,154,900
30010 - REET I Capital Fund	9,971,328	13,273,277	17,296,041	18,845,401
34440 - 2003 Fire Facilities Levy Fund	7,247	-	-	-
35030 - LID #6750 SLU - Assessments	218,988	-	-	-
35040 - Waterfront LID #6751	4,431,418	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	692,236	-	-	-
36500 - 2018 Multipurpose LTGO Bond Fund	247,687	-	-	-
36600 - 2019 Multipurpose LTGO Bond Fund	812,270	-	-	-
36800 - 2021 Multipurpose LTGO Bond Fund	215,328	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	15,733,018	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	10,946,738	-	-	-

## Department of Finance and Administrative Services

37200 - 2024 Multipurpose LTGO Bond Fund	-	39,812,446	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	34,202,559	-
37400 - 2026 Multipurpose LTGO Bond Fund	-	-	-	12,810,000
37410 - 2026 LTGO Bond Fund B	-	-	-	2,926,650
50300 - Finance and Administrative Services Fund	218,652,659	221,817,427	226,414,382	235,587,171
50321 - Fleet Capital Fund	26,468,276	32,859,976	25,888,358	18,100,078
50322 - Facility Asset Preservation Fund	6,530,470	4,000,000	4,000,000	4,000,000
63000 - Transit Benefit Fund	2,744,606	5,210,940	5,403,213	5,565,309
67600 - FileLocal Agency Fund	439,811	467,212	252,183	271,320
<b>Budget Totals for FAS</b>	<b>603,288,731</b>	<b>450,799,504</b>	<b>462,951,503</b>	<b>438,218,642</b>



## Department of Finance and Administrative Services

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
311010	Real & Personal Property Taxes	(22,454)	-	-	-
316010	B&O Tax	946	-	-	-
318100	Sweetened Beverage Tax	(127)	-	-	-
318120	Sweet Bev Tax Penalty and Int	(1,982)	-	-	-
321010	Bus Lic&Perm-Police Alrm Mon	2,001,667	2,000,000	2,000,000	2,000,000
321020	Bus Lic&Perm-Prof/Occup	550,586	602,320	652,570	716,070
321030	BUS LIC&PERM	2,994,729	2,901,518	3,035,343	3,600,000
321040	Bus Lic&Perm-For Hire Driver	28,025	75,000	75,000	-
321050	Bus Lic&Perm-Tran Net Co Fee	2,296,002	2,750,000	3,175,000	5,700,000
321060	Bus Lic&Perm-Tow Oper/Comp	11,550	10,000	10,000	10,000
321070	Bus Lic&Perm-Panoram	(3,060)	-	-	-
321080	Bus Lic&Perm-Bus Penalties	56,591	90,000	-	-
321900	Bus Lic&Perm-Other	477,393	445,000	380,000	380,000
322130	Nonbus Lic&Perm-Cats	336,358	367,500	367,500	367,500
322140	Nonbus Lic&Perm-Dog	1,167,473	1,295,000	1,295,000	1,295,000
322200	Nonbus Lic&Perm-Lt Fees Taxi	13,240	30,000	20,000	20,000
322210	Nonbus Lic&Perm-Fines Taxi	140	-	-	-
322230	Nonbus Lic&Perm-Tow Late Fees	135	-	-	-
322900	Nonbus Lic&Perm-Other	956	550	150,550	150,550
341180	Legal Service Fees	6,416	5,000	5,000	5,000
341200	Scanning Systems License	104,924	130,000	130,000	130,000
341210	St Wts & Meas Dev Reg Fees	117,519	113,000	117,000	117,000
341220	Animal Control Admin Fees	14,540	13,000	13,000	13,000
341230	Adoption Fees	91,345	75,000	225,000	225,000
341240	Kennel Fees	43,555	10,900	5,000	5,000
341250	Spay & Neuter Fees	138,764	325,000	160,000	160,000
341360	Fees	33,539	-	-	-
341370	Fees - Limo Inspections	63,659	250,000	250,000	250,000
341380	Fees - Limo Payments From St	190,978	-	-	-
341900	General Government-Other Rev	885,251	1,257,000	859,000	859,000
342160	False Alarm Fees	1,157,035	1,200,000	200,000	200,000
343320	Recoveries-Sundry	4,316	-	-	-
348110	FAS CCM REV - Other Services	80,000	-	-	-
348120	FAS CCM Rev - Rent	-	50,000	-	-
350090	City Litigation Recoveries	37,806	60,000	40,000	40,000
350170	Penalties On Deliquent Recs	63,195	-	-	-
350190	Nsf Check Fees	20	-	-	-

## Department of Finance and Administrative Services

360020	Inv Earn-Residual Cash	17,869,219	-	-	-
360180	Penalties-Spec Assessments	(434)	-	-	-
360220	Interest Earned On Delinquent A	(1,064)	-	-	-
360750	Misc Reimb Adj-Pers & Other	454,646	471,247	521,568	551,043
360900	Miscellaneous Revs-Other Rev	100,365	8,000	158,000	133,000
<b>Total Revenues for: 00100 - General Fund</b>		<b>31,363,760</b>	<b>14,535,035</b>	<b>13,844,531</b>	<b>16,927,163</b>
341180	Legal Service Fees	6,101,786	-	-	-
350090	City Litigation Recoveries	6,314	-	7,781,749	7,781,749
360370	Insurance Prems & Recoveries	5,000,000	-	-	-
360420	Other Judgments & Settlements	25,611,905	23,086,478	34,982,902	38,814,327
397010	Operating Transfers In	17,200,000	23,296,559	14,100,000	-
<b>Total Revenues for: 00126 - Judgment/Claims Fund</b>		<b>53,920,004</b>	<b>46,383,037</b>	<b>56,864,651</b>	<b>46,596,076</b>
360020	Inv Earn-Residual Cash	132,046	-	-	-
<b>Total Revenues for: 00155 - Sweetened Beverage Tax Fund</b>		<b>132,046</b>	-	-	-
360020	Inv Earn-Residual Cash	5,505,303	-	-	-
<b>Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund</b>		<b>5,505,303</b>	-	-	-
360020	Inv Earn-Residual Cash	73,363	-	-	-
<b>Total Revenues for: 10101 - Cable TV Franchise Fund</b>		<b>73,363</b>	-	-	-
360020	Inv Earn-Residual Cash	38,462	-	-	-
<b>Total Revenues for: 10113 - Group Term Life Fund</b>		<b>38,462</b>	-	-	-
360020	Inv Earn-Residual Cash	1,263,861	-	-	-
<b>Total Revenues for: 10200 - Park And Recreation Fund</b>		<b>1,263,861</b>	-	-	-
360020	Inv Earn-Residual Cash	6,084	-	-	-
<b>Total Revenues for: 10394 - Bridging The Gap Levy Fund</b>		<b>6,084</b>	-	-	-
360020	Inv Earn-Residual Cash	2,879,403	-	-	-
<b>Total Revenues for: 10398 - Move Seattle Levy Fund</b>		<b>2,879,403</b>	-	-	-
360020	Inv Earn-Residual Cash	110,622	-	-	-
<b>Total Revenues for: 10800 - Seattle Streetcar Operations</b>		<b>110,622</b>	-	-	-
360020	Inv Earn-Residual Cash	13,064	-	-	-
<b>Total Revenues for: 11010 - Pike Place Market</b>		<b>13,064</b>	-	-	-

## Department of Finance and Administrative Services

### Renovation

360020	Inv Earn-Residual Cash	120,801	-	-	-
<b>Total Revenues for: 11410 - Seattle Center Fund</b>		<b>120,801</b>	-	-	-
360020	Inv Earn-Residual Cash	27,497	-	-	-
<b>Total Revenues for: 11430 - Seattle Center McCaw Hall Fund</b>		<b>27,497</b>	-	-	-
360020	Inv Earn-Residual Cash	195,434	-	-	-
<b>Total Revenues for: 12010 - Municipal Arts Fund</b>		<b>195,434</b>	-	-	-
321030	BUS LIC&PERM	21,847	-	-	-
321050	Bus Lic&Perm-Tran Net Co Fee	1,278,015	995,661	995,661	995,661
360020	Inv Earn-Residual Cash	254,567	-	-	-
<b>Total Revenues for: 12100 - Wheelchair Accessible Fund</b>		<b>1,554,429</b>	<b>995,661</b>	<b>995,661</b>	<b>995,661</b>
400000	Use of/Contribution to Fund Balance	-	1,581,518	201,532	223,955
<b>Total Resources for:12100 - Wheelchair Accessible Fund</b>		<b>1,554,429</b>	<b>2,577,179</b>	<b>1,197,193</b>	<b>1,219,616</b>
360020	Inv Earn-Residual Cash	238,779	-	-	-
<b>Total Revenues for: 12200 - Short-Term Rental Tax Fund</b>		<b>238,779</b>	-	-	-
360020	Inv Earn-Residual Cash	234,594	-	-	-
<b>Total Revenues for: 12300 - Election Vouchers Fund</b>		<b>234,594</b>	-	-	-
360020	Inv Earn-Residual Cash	416,281	-	-	-
<b>Total Revenues for: 12400 - Arts and Culture Fund</b>		<b>416,281</b>	-	-	-
360020	Inv Earn-Residual Cash	(1,869,434)	-	-	-
360320	Rent From Operating Property	14,688	-	-	-
<b>Total Revenues for: 13000 - Transportation Fund</b>		<b>(1,854,746)</b>	-	-	-
331110	Direct Fed Grants	521,141	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>521,141</b>	-	-	-
360020	Inv Earn-Residual Cash	4,920,098	-	-	-
<b>Total Revenues for: 14500 - Payroll Expense Tax</b>		<b>4,920,098</b>	-	-	-
360020	Inv Earn-Residual Cash	30,001	-	-	-

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360420	Other Judgments & Settlements	(1,057,902)	-	-	-
<b>Total Revenues for: 14510 - Opioid Settlement Proceed Fund</b>		<b>(1,027,900)</b>	-	-	-
360020	Inv Earn-Residual Cash	4,668	-	-	-
<b>Total Revenues for: 15010 - Bagley Wright Theatre Fund</b>		<b>4,668</b>	-	-	-
360020	Inv Earn-Residual Cash	17,025	-	-	-
<b>Total Revenues for: 15020 - Transportation Systems Mgmt</b>		<b>17,025</b>	-	-	-
360020	Inv Earn-Residual Cash	45,223	-	-	-
<b>Total Revenues for: 15030 - Downtown Health/Human Services</b>		<b>45,223</b>	-	-	-
360020	Inv Earn-Residual Cash	11,023	-	-	-
397010	Operating Transfers In	31,834	-	-	-
<b>Total Revenues for: 15040 - Garden Capital Trust Fund</b>		<b>42,857</b>	-	-	-
360020	Inv Earn-Residual Cash	7,641	-	-	-
<b>Total Revenues for: 15050 - Drug Enforcement Forfeiture</b>		<b>7,641</b>	-	-	-
360020	Inv Earn-Residual Cash	143	-	-	-
<b>Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture</b>		<b>143</b>	-	-	-
360020	Inv Earn-Residual Cash	141	-	-	-
<b>Total Revenues for: 15070 - Money Laundering Forfeiture</b>		<b>141</b>	-	-	-
360020	Inv Earn-Residual Cash	3,860	-	-	-
<b>Total Revenues for: 15080 - Emergency Management Fund</b>		<b>3,860</b>	-	-	-
360020	Inv Earn-Residual Cash	2,697	-	-	-
<b>Total Revenues for: 15090 - Gift Catalog - Arts &amp; Culture</b>		<b>2,697</b>	-	-	-
360020	Inv Earn-Residual Cash	446	-	-	-
<b>Total Revenues for: 15100 - Mayor's Small Business TF</b>		<b>446</b>	-	-	-
360020	Inv Earn-Residual Cash	82	-	-	-
<b>Total Revenues for: 15110 - Historical Record Preservation</b>		<b>82</b>	-	-	-
360020	Inv Earn-Residual Cash	6	-	-	-
<b>Total Revenues for: 15120 - Seattle Climate</b>		<b>6</b>	-	-	-

## Department of Finance and Administrative Services

### Action Now

360020	Inv Earn-Residual Cash	515	-	-	-
<b>Total Revenues for: 15130 - Gift Catalog - SDOT</b>		<b>515</b>	-	-	-
360020	Inv Earn-Residual Cash	(2)	-	-	-
<b>Total Revenues for: 15140 - SFD - General Donations</b>		<b>(2)</b>	-	-	-
360020	Inv Earn-Residual Cash	350	-	-	-
<b>Total Revenues for: 15150 - SFD - Fire Prevention Training</b>		<b>350</b>	-	-	-
360020	Inv Earn-Residual Cash	1,028	-	-	-
<b>Total Revenues for: 15160 - SFD - CPR Training Medic II</b>		<b>1,028</b>	-	-	-
360020	Inv Earn-Residual Cash	9,250	-	-	-
<b>Total Revenues for: 15170 - SFD - Medic I Program Donation</b>		<b>9,250</b>	-	-	-
360020	Inv Earn-Residual Cash	223	-	-	-
<b>Total Revenues for: 15190 - SFD - Molly Matthews Memorial</b>		<b>223</b>	-	-	-
360020	Inv Earn-Residual Cash	498	-	-	-
<b>Total Revenues for: 15200 - SFD - Fire &amp; Hazard Mitigation</b>		<b>498</b>	-	-	-
360020	Inv Earn-Residual Cash	4,098	-	-	-
<b>Total Revenues for: 15210 - Prostituted Children Rescue Fd</b>		<b>4,098</b>	-	-	-
360020	Inv Earn-Residual Cash	33,484	-	-	-
<b>Total Revenues for: 15220 - Community Services Donations</b>		<b>33,484</b>	-	-	-
360020	Inv Earn-Residual Cash	1,098	-	-	-
<b>Total Revenues for: 15230 - OCR Public Info/Educ Projects</b>		<b>1,098</b>	-	-	-
360020	Inv Earn-Residual Cash	351	-	-	-
<b>Total Revenues for: 15240 - P-Patch Gardenship Donations</b>		<b>351</b>	-	-	-
360020	Inv Earn-Residual Cash	531	-	-	-
<b>Total Revenues for: 15250 - Gift Catalog - CBO</b>		<b>531</b>	-	-	-
337080	Other Private Contrib & Dons	974,985	-	-	-
360020	Inv Earn-Residual Cash	29,660	-	-	-

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<b>Total Revenues for: 15260 - Animal Shelter Donation Fund</b>		<b>1,004,645</b>	-	-	-
400000	Use of/Contribution to Fund Balance	-	-	222,620	-
<b>Total Resources for: 15260 - Animal Shelter Donation Fund</b>		<b>1,004,645</b>	-	<b>222,620</b>	-
360020	Inv Earn-Residual Cash	2,123	-	-	-
<b>Total Revenues for: 15270 - Off-Leash Area Donation Fund</b>		<b>2,123</b>	-	-	-
360020	Inv Earn-Residual Cash	6,562	-	-	-
<b>Total Revenues for: 15280 - Gift Catalog - Parks</b>		<b>6,562</b>	-	-	-
360020	Inv Earn-Residual Cash	239	-	-	-
<b>Total Revenues for: 15290 - South Lake Union Park Trust</b>		<b>239</b>	-	-	-
360020	Inv Earn-Residual Cash	137	-	-	-
<b>Total Revenues for: 15300 - Gift Catalog - SDHR</b>		<b>137</b>	-	-	-
360020	Inv Earn-Residual Cash	(1,390)	-	-	-
<b>Total Revenues for: 15310 - Gift Catalog - Police</b>		<b>(1,390)</b>	-	-	-
360020	Inv Earn-Residual Cash	11	-	-	-
<b>Total Revenues for: 15320 - Gift Catalog - Public Health</b>		<b>11</b>	-	-	-
360020	Inv Earn-Residual Cash	706	-	-	-
<b>Total Revenues for: 15330 - Gift Catalog - Seattle Center</b>		<b>706</b>	-	-	-
360020	Inv Earn-Residual Cash	147	-	-	-
<b>Total Revenues for: 15340 - COVID-19 Donation Fund</b>		<b>147</b>	-	-	-
360020	Inv Earn-Residual Cash	253,846	-	-	-
<b>Total Revenues for: 15350 - Library Trust &amp; Memorial Fund</b>		<b>253,846</b>	-	-	-
360020	Inv Earn-Residual Cash	(244,168)	-	-	-
<b>Total Revenues for: 16200 - Human Services Fund</b>		<b>(244,168)</b>	-	-	-
360020	Inv Earn-Residual Cash	(4,011)	-	-	-
<b>Total Revenues for: 16402 - 2002 Levy Very LIH Fund</b>		<b>(4,011)</b>	-	-	-

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360020	Inv Earn-Residual Cash	(80,047)	-	-	-
<b>Total Revenues for: 16403 - 2002 Levy Multipurpose Fund</b>		<b>(80,047)</b>	-	-	-
360020	Inv Earn-Residual Cash	(50,853)	-	-	-
<b>Total Revenues for: 16404 - 2002 Levy O&amp;M Fund</b>		<b>(50,853)</b>	-	-	-
360020	Inv Earn-Residual Cash	(39,707)	-	-	-
<b>Total Revenues for: 16410 - 1986 Housing Levy Capital Fund</b>		<b>(39,707)</b>	-	-	-
360020	Inv Earn-Residual Cash	(47,127)	-	-	-
<b>Total Revenues for: 16411 - 1995 Housing Levy Capital Fund</b>		<b>(47,127)</b>	-	-	-
360020	Inv Earn-Residual Cash	(131,332)	-	-	-
<b>Total Revenues for: 16412 - 1995 Levy O&amp;M Fund</b>		<b>(131,332)</b>	-	-	-
360020	Inv Earn-Residual Cash	(20,222)	-	-	-
<b>Total Revenues for: 16413 - 1995 Levy Homebuyer Assist</b>		<b>(20,222)</b>	-	-	-
360020	Inv Earn-Residual Cash	(168,423)	-	-	-
<b>Total Revenues for: 16416 - 2009 Housing Levy Capital Fund</b>		<b>(168,423)</b>	-	-	-
360020	Inv Earn-Residual Cash	(112,845)	-	-	-
<b>Total Revenues for: 16417 - 2009 Levy O&amp;M Fund</b>		<b>(112,845)</b>	-	-	-
360020	Inv Earn-Residual Cash	(1,736,335)	-	-	-
<b>Total Revenues for: 16418 - 2016 Housing Levy Capital Fund</b>		<b>(1,736,335)</b>	-	-	-
360020	Inv Earn-Residual Cash	(1,531,520)	-	-	-
<b>Total Revenues for: 16419 - 2016 Levy O&amp;M Fund</b>		<b>(1,531,520)</b>	-	-	-
360020	Inv Earn-Residual Cash	(57,356)	-	-	-
<b>Total Revenues for: 16420 - 1986 Levy O&amp;M Fund</b>		<b>(57,356)</b>	-	-	-
360020	Inv Earn-Residual Cash	(41,693)	-	-	-
<b>Total Revenues for: 16421 - O&amp;M Sales Tax</b>		<b>(41,693)</b>	-	-	-
360020	Inv Earn-Residual Cash	(2,347,155)	-	-	-
<b>Total Revenues for: 16430 - Housing Incentive Fund</b>		<b>(2,347,155)</b>	-	-	-

## Department of Finance and Administrative Services

360020	Inv Earn-Residual Cash	(523,420)	-	-	-
<b>Total Revenues for: 16440 - Housing Program Support Fund</b>		<b>(523,420)</b>	-	-	-
360020	Inv Earn-Residual Cash	289,295	-	-	-
<b>Total Revenues for: 16600 - Office of Housing Fund</b>		<b>289,295</b>	-	-	-
360020	Inv Earn-Residual Cash	463,613	-	-	-
<b>Total Revenues for: 17857 - 2011 Families and Education Levy</b>		<b>463,613</b>	-	-	-
360020	Inv Earn-Residual Cash	98,812	-	-	-
<b>Total Revenues for: 17861 - Seattle Preschool Levy Fund</b>		<b>98,812</b>	-	-	-
360020	Inv Earn-Residual Cash	3,753,458	-	-	-
<b>Total Revenues for: 17871 - Families Education Preschool Promise Levy</b>		<b>3,753,458</b>	-	-	-
360020	Inv Earn-Residual Cash	61,336	-	-	-
<b>Total Revenues for: 18100 - 2012 Library Levy Fund</b>		<b>61,336</b>	-	-	-
360020	Inv Earn-Residual Cash	842,069	-	-	-
<b>Total Revenues for: 18200 - 2019 Library Levy Fund</b>		<b>842,069</b>	-	-	-
360020	Inv Earn-Residual Cash	389,172	-	-	-
<b>Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund</b>		<b>389,172</b>	-	-	-
311010	Real & Personal Property Taxes	116,478,521	-	-	-
317040	Leasehold Excise Tax Rev	827,503	-	-	-
360020	Inv Earn-Residual Cash	1,827,140	-	-	-
<b>Total Revenues for: 19710 - Seattle Park District Fund</b>		<b>119,133,163</b>	-	-	-
318010	Operating Assessments	(1,824)	-	-	-
360020	Inv Earn-Residual Cash	26,787	-	-	-
<b>Total Revenues for: 19811 - BIA - Pioneer Square</b>		<b>24,963</b>	-	-	-
360020	Inv Earn-Residual Cash	2,684	-	-	-
<b>Total Revenues for: 19815 - BIA - Columbia City</b>		<b>2,684</b>	-	-	-
360020	Inv Earn-Residual Cash	198,103	-	-	-
<b>Total Revenues for: 19825 - BIA - Seattle Tourism</b>		<b>198,103</b>	-	-	-



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360020	Inv Earn-Residual Cash	1,188	-	-	-
<b>Total Revenues for: 19830 - BIA - Capitol Hill</b>		<b>1,188</b>	-	-	-
360020	Inv Earn-Residual Cash	2,128	-	-	-
<b>Total Revenues for: 19835 - BIA - 15th Ave East</b>		<b>2,128</b>	-	-	-
318010	Operating Assessments	(6,699)	-	-	-
360020	Inv Earn-Residual Cash	2,624	-	-	-
<b>Total Revenues for: 19840 - BIA - West Seattle</b>		<b>(4,074)</b>	-	-	-
318010	Operating Assessments	(11,487)	-	-	-
360020	Inv Earn-Residual Cash	6,049	-	-	-
<b>Total Revenues for: 19845 - BIA - Ballard</b>		<b>(5,438)</b>	-	-	-
318010	Operating Assessments	(90,970)	-	-	-
360020	Inv Earn-Residual Cash	205,733	-	-	-
<b>Total Revenues for: 19855 - BIA - Metropolitan</b>		<b>114,763</b>	-	-	-
318010	Operating Assessments	(11,917)	-	-	-
360020	Inv Earn-Residual Cash	14,801	-	-	-
<b>Total Revenues for: 19857 - BIA - SODO</b>		<b>2,884</b>	-	-	-
318010	Operating Assessments	(632)	-	-	-
360020	Inv Earn-Residual Cash	4,664	-	-	-
<b>Total Revenues for: 19880 - BIA - Chinatown-ID</b>		<b>4,032</b>	-	-	-
318010	Operating Assessments	(5,596)	-	-	-
360020	Inv Earn-Residual Cash	24,808	-	-	-
<b>Total Revenues for: 19890 - BIA - U District</b>		<b>19,212</b>	-	-	-
360020	Inv Earn-Residual Cash	2,251,979	-	-	-
<b>Total Revenues for: 19900 - Transportation Benefit District Fund</b>		<b>2,251,979</b>	-	-	-
332020	Build America Bonds Subsidy Pa	627,053	-	-	-
360000	Miscellaneous Revs	-	1,470,726	2,787,431	2,582,448
360020	Inv Earn-Residual Cash	(9,470)	-	-	-
360310	Lt Space/Facilities Leases	180,831	-	-	-
360900	Miscellaneous Revs-Other Rev	1,014,211	-	-	-
391010	G.O.Bond Proceeds	12,375,000	-	-	-
391080	Premium On Gen Obl Bonds	1,603,692	-	-	-
397010	Operating Transfers In	96,821,833	-	-	-
<b>Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund</b>		<b>112,613,150</b>	<b>1,470,726</b>	<b>2,787,431</b>	<b>2,582,448</b>
311010	Real & Personal Property Taxes	16,087,774	16,162,900	32,480,700	32,470,700

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360020	Inv Earn-Residual Cash	93,545	-	-	-
391010	G.O.Bond Proceeds	35,620,000	-	-	-
391080	Premium On Gen Obl Bonds	5,055,019	-	-	-
<b>Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund</b>		<b>56,856,338</b>	<b>16,162,900</b>	<b>32,480,700</b>	<b>32,470,700</b>
360020	Inv Earn-Residual Cash	279,947	-	-	-
<b>Total Revenues for: 29500 - Local Improvement Guaranty Fd</b>		<b>279,947</b>	-	-	-
317010	Real Estate Excise Tax Reet #1	(983,588)	-	-	-
<b>Total Revenues for: 30010 - REET I Capital Fund</b>		<b>(983,588)</b>	-	-	-
317020	Real Estate Excise Tax Reet #2	(983,588)	-	-	-
<b>Total Revenues for: 30020 - REET II Capital Fund</b>		<b>(983,588)</b>	-	-	-
360020	Inv Earn-Residual Cash	17,712	-	-	-
<b>Total Revenues for: 32660 - Convention Center Reserve</b>		<b>17,712</b>	-	-	-
360020	Inv Earn-Residual Cash	316	-	-	-
<b>Total Revenues for: 33110 - Shoreline Pk Improvement Fund</b>		<b>316</b>	-	-	-
360020	Inv Earn-Residual Cash	58	-	-	-
<b>Total Revenues for: 33120 - Community Imprv Contrib Fund</b>		<b>58</b>	-	-	-
360020	Inv Earn-Residual Cash	27,350	-	-	-
<b>Total Revenues for: 33130 - Park Mitigation &amp; Remediation</b>		<b>27,350</b>	-	-	-
360020	Inv Earn-Residual Cash	815	-	-	-
<b>Total Revenues for: 33600 - Open Spaces &amp; Trails Bond Fund</b>		<b>815</b>	-	-	-
360020	Inv Earn-Residual Cash	289	-	-	-
<b>Total Revenues for: 33810 - 1999 Sea Ctr Phase II Redev</b>		<b>289</b>	-	-	-
360020	Inv Earn-Residual Cash	585	-	-	-
<b>Total Revenues for: 33850 - 2000 Parks Levy Fund</b>		<b>585</b>	-	-	-
360020	Inv Earn-Residual Cash	175,222	-	-	-
<b>Total Revenues for: 33860 - 2008 Parks Levy Fund</b>		<b>175,222</b>	-	-	-
360020	Inv Earn-Residual Cash	3,762	-	-	-

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<b>Total Revenues for: 34060 - Seattle Center Capital Reserve</b>		<b>3,762</b>	-	-	-
360020	Inv Earn-Residual Cash	56,665	-	-	-
<b>Total Revenues for: 34070 - McCaw Hall Capital Reserve</b>		<b>56,665</b>	-	-	-
360020	Inv Earn-Residual Cash	33,647	-	-	-
<b>Total Revenues for: 34200 - Muni Civic Ctr Non-Bond Fund</b>		<b>33,647</b>	-	-	-
311010	Real & Personal Property Taxes	1	-	-	-
360020	Inv Earn-Residual Cash	4,237	-	-	-
<b>Total Revenues for: 34440 - 2003 Fire Facilities Levy Fund</b>		<b>4,239</b>	-	-	-
360020	Inv Earn-Residual Cash	2,832	-	-	-
<b>Total Revenues for: 35010 - LID #6750 SLU - Bond Proceeds</b>		<b>2,832</b>	-	-	-
360020	Inv Earn-Residual Cash	10,286	-	-	-
379010	Capital Assessments	10,886	-	-	-
<b>Total Revenues for: 35030 - LID #6750 SLU - Assessments</b>		<b>21,173</b>	-	-	-
318080	Other Taxes Penalties & Int	25,477	-	-	-
360020	Inv Earn-Residual Cash	2,772,241	-	-	-
360170	Interest-Special Assessments	3,172,712	-	-	-
379010	Capital Assessments	1,434,364	-	-	-
<b>Total Revenues for: 35040 - Waterfront LID #6751</b>		<b>7,404,794</b>	-	-	-
360020	Inv Earn-Residual Cash	106	-	-	-
<b>Total Revenues for: 35500 - 2011 Multipurpose LTGO Bond Fund</b>		<b>106</b>	-	-	-
360020	Inv Earn-Residual Cash	2,976	-	-	-
<b>Total Revenues for: 35600 - 2012 Multipurpose LTGO Bond Fund</b>		<b>2,976</b>	-	-	-
360020	Inv Earn-Residual Cash	59	-	-	-
<b>Total Revenues for: 35700 - 2013 Multipurpose LTGO Bond Fund</b>		<b>59</b>	-	-	-
360020	Inv Earn-Residual Cash	32	-	-	-
<b>Total Revenues for: 35710 - 2013 LTGO Series B Taxable</b>		<b>32</b>	-	-	-
360020	Inv Earn-Residual Cash	(1,007)	-	-	-
<b>Total Revenues for: 35800 - Alaskan Way</b>		<b>(1,007)</b>	-	-	-

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### Seawall Const Fund

360020	Inv Earn-Residual Cash	1,186	-	-	-
<b>Total Revenues for: 35820 - 2014 UTGO-Alaskan Way Seawall</b>		<b>1,186</b>	-	-	-
360020	Inv Earn-Residual Cash	130	-	-	-
<b>Total Revenues for: 35830 - 2015 UTGO-Alaskan Way Seawall</b>		<b>130</b>	-	-	-
360020	Inv Earn-Residual Cash	291	-	-	-
<b>Total Revenues for: 35840 - 2016 UTGO-Alaskan Way Seawall</b>		<b>291</b>	-	-	-
360020	Inv Earn-Residual Cash	362,894	-	-	-
<b>Total Revenues for: 35900 - Central Waterfront Improvement Fund</b>		<b>362,894</b>	-	-	-
360020	Inv Earn-Residual Cash	92,200	-	-	-
<b>Total Revenues for: 36000 - King County Parks Levy Fund</b>		<b>92,200</b>	-	-	-
360020	Inv Earn-Residual Cash	3,960	-	-	-
<b>Total Revenues for: 36100 - 2014 Multipurpose LTGO Bond Fund</b>		<b>3,960</b>	-	-	-
360020	Inv Earn-Residual Cash	28,123	-	-	-
<b>Total Revenues for: 36200 - 2015 Multipurpose LTGO Bond Fund</b>		<b>28,123</b>	-	-	-
360020	Inv Earn-Residual Cash	4	-	-	-
<b>Total Revenues for: 36210 - 2015 Taxable LTGO Bond Fund</b>		<b>4</b>	-	-	-
360020	Inv Earn-Residual Cash	41,975	-	-	-
<b>Total Revenues for: 36300 - 2016 Multipurpose LTGO Bond Fund</b>		<b>41,975</b>	-	-	-
360020	Inv Earn-Residual Cash	18	-	-	-
<b>Total Revenues for: 36310 - 2016 LTGO Taxable Bond Fund</b>		<b>18</b>	-	-	-
360020	Inv Earn-Residual Cash	101,636	-	-	-
<b>Total Revenues for: 36400 - 2017 Multipurpose LTGO Bond Fund</b>		<b>101,636</b>	-	-	-
360020	Inv Earn-Residual Cash	75,222	-	-	-
<b>Total Revenues for: 36410 - 2017 LTGO Taxable Bond Fund</b>		<b>75,222</b>	-	-	-
360020	Inv Earn-Residual Cash	18,453	-	-	-

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<b>Total Revenues for: 36500 - 2018 Multipurpose LTGO Bond Fund</b>		<b>18,453</b>	-	-	-
360020	Inv Earn-Residual Cash	17,797	-	-	-
<b>Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund</b>		<b>17,797</b>	-	-	-
360020	Inv Earn-Residual Cash	120,401	-	-	-
<b>Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund</b>		<b>120,401</b>	-	-	-
360020	Inv Earn-Residual Cash	11,890	-	-	-
<b>Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund</b>		<b>11,890</b>	-	-	-
360020	Inv Earn-Residual Cash	9,813	-	-	-
<b>Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund</b>		<b>9,813</b>	-	-	-
360020	Inv Earn-Residual Cash	160,186	-	-	-
<b>Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund</b>		<b>160,186</b>	-	-	-
360020	Inv Earn-Residual Cash	564,365	-	-	-
<b>Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund</b>		<b>564,365</b>	-	-	-
360020	Inv Earn-Residual Cash	153,516	-	-	-
<b>Total Revenues for: 36820 - 2021 Taxable LTGO Bond Fund</b>		<b>153,516</b>	-	-	-
360020	Inv Earn-Residual Cash	1,566,711	-	-	-
<b>Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund</b>		<b>1,566,711</b>	-	-	-
360020	Inv Earn-Residual Cash	(706)	-	-	-
<b>Total Revenues for: 36910 - 2022 LTGO Taxable Bond Fund</b>		<b>(706)</b>	-	-	-
360020	Inv Earn-Residual Cash	264	-	-	-
<b>Total Revenues for: 37000 - Garage Disposition Proceeds</b>		<b>264</b>	-	-	-
360020	Inv Earn-Residual Cash	550,437	-	-	-
391010	G.O.Bond Proceeds	45,930,000	-	-	-
391080	Premium On Gen Obl Bonds	5,770,992	-	-	-
<b>Total Revenues for: 37100 - 2023 Multipurpose LTGO Bond Fund</b>		<b>52,251,429</b>	-	-	-
360020	Inv Earn-Residual Cash	(52,192)	-	-	-
<b>Total Revenues for: 37110 - 2023 LTGO</b>		<b>(52,192)</b>	-	-	-

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### Taxable Bond Fund

360900	Miscellaneous Revs-Other Rev	-	2,163,614	-	-
<b>Total Revenues for: 37200 -</b>		-	<b>2,163,614</b>	-	-

### 2024 Multipurpose LTGO Bond Fund

360900	Miscellaneous Revs-Other Rev	-	300,000	(300,000)	(300,000)
391010	G.O.Bond Proceeds	-	300,000	300,000	300,000
<b>Total Revenues for: 37210 - 2024 LTGO</b>		-	<b>600,000</b>	-	-

### Taxable Bond Fund

360900	Miscellaneous Revs-Other Rev	-	-	1,672,560	-
<b>Total Revenues for: 37300 -</b>		-	-	<b>1,672,560</b>	-

### 2025 Multipurpose LTGO Bond Fund

360900	Miscellaneous Revs-Other Rev	-	-	-	210,000
<b>Total Revenues for: 37400 - 2026</b>		-	-	-	<b>210,000</b>

### Multipurpose LTGO Bond Fund

360900	Miscellaneous Revs-Other Rev	-	-	-	2,926,650
<b>Total Revenues for: 37410 - 2026 LTGO Bond</b>		-	-	-	<b>2,926,650</b>

### Fund B

360020	Inv Earn-Residual Cash	16,618,431	-	-	-
<b>Total Revenues for: 41000 - Light Fund</b>		<b>16,618,431</b>	-	-	-

360020	Inv Earn-Residual Cash	32,231	-	-	-
<b>Total Revenues for: 48100 - Construction and</b>		<b>32,231</b>	-	-	-

### Inspections

330020	Intergov-Revenues	111,080	-	-	-
331110	Direct Fed Grants	231,102	-	-	-
341080	Resale Revenues	28,247	-	-	-
341090	Sales Of Merchandise	44,618	90,000	90,000	90,000
341300	Administrative Fees & Charges	-	-	-	-
341900	General Government-Other Rev	-	-	-	-
342140	Mail Messenger Service Fees	372,521	294,677	294,677	294,677
343010	Architect/Engineering Svc Chrg	11,624,332	3,500,000	4,700,000	4,700,000
343320	Recoveries-Sundry	90	33,000	33,000	33,000
348110	FAS CCM REV - Other Services	84,363,048	92,231,974	89,910,283	95,754,611
348120	FAS CCM Rev - Rent	56,765,612	65,940,331	63,345,967	65,443,236
348130	Isf-Fas Fleets Maint	14,812,068	13,347,410	13,831,063	14,640,015
348140	Isf-Fas Fleets Fuel	9,964,230	10,864,072	10,049,416	10,597,110
348150	Isf-Fas Fleets	13,121,895	14,540,345	16,324,870	17,085,613
350190	Nsf Check Fees	960	-	-	-
360020	Inv Earn-Residual Cash	1,178,927	-	-	-
360220	Interest Earned On Delinquent A	(9,551)	-	-	-

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360290	Parking Fees	1,219,641	3,737,709	3,944,741	3,944,741
360310	Lt Space/Facilities Leases	2,021,870	-	1,952,749	2,134,635
360350	Other Rents & Use Charges	2,213,630	11,000	11,000	11,000
360380	Sale Of Junk Or Salvage	14,780	-	-	-
360390	Proceeds From Sale Of Assets	-	-	600,000	-
360540	Cashiers Overages & Shortages	(142)	-	-	-
360690	Building/Oth Space Rent	15,278,351	13,979,185	14,326,162	14,945,123
360900	Miscellaneous Revs-Other Rev	5,723,560	2,394,157	2,828,857	2,828,857
367010	Private Grants & Contr	36,720	-	-	-
397000	Operating Transfers In Summ	-	90,000	-	-
397010	Operating Transfers In	1,029,861	791,952	-	-
<b>Total Revenues for: 50300 - Finance and Administrative Services Fund</b>		<b>220,147,452</b>	<b>221,845,811</b>	<b>222,242,784</b>	<b>232,502,620</b>
400000	Use of/Contribution to Fund Balance	-	461,616	4,171,598	3,084,552
<b>Total Resources for:50300 - Finance and Administrative Services Fund</b>		<b>220,147,452</b>	<b>222,307,427</b>	<b>226,414,382</b>	<b>235,587,172</b>
348150	Isf-Fas Fleets	23,010,770	23,101,737	20,838,214	21,475,553
360020	Inv Earn-Residual Cash	1,274,863	-	-	-
360390	Proceeds From Sale Of Assets	1,004,313	773,258	773,258	773,258
360900	Miscellaneous Revs-Other Rev	833,888	-	-	-
<b>Total Revenues for: 50321 - Fleet Capital Fund</b>		<b>26,123,834</b>	<b>23,874,995</b>	<b>21,611,472</b>	<b>22,248,811</b>
400000	Use of/Contribution to Fund Balance	-	8,984,981	4,276,886	(4,148,734)
<b>Total Resources for:50321 - Fleet Capital Fund</b>		<b>26,123,834</b>	<b>32,859,976</b>	<b>25,888,358</b>	<b>18,100,078</b>
360020	Inv Earn-Residual Cash	258,928	-	-	-
397010	Operating Transfers In	4,000,000	4,000,000	4,000,000	4,000,000
<b>Total Revenues for: 50322 - Facility Asset Preservation Fund</b>		<b>4,258,928</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
360020	Inv Earn-Residual Cash	1,481,610	-	-	-
<b>Total Revenues for: 50410 - Information Technology Fund</b>		<b>1,481,610</b>	-	-	-
360020	Inv Earn-Residual Cash	404,905	-	-	-
<b>Total Revenues for: 61030 - Employees' Retirement Fund</b>		<b>404,905</b>	-	-	-
360020	Inv Earn-Residual Cash	255,440	-	-	-
360230	Dividend Income	252,547	-	-	-
<b>Total Revenues for: 61050 - Fireman's Pension Actuarial</b>		<b>507,987</b>	-	-	-
360020	Inv Earn-Residual Cash	7,749	-	-	-

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<b>Total Revenues for: 62010 - S.L. Denny Firemen's Relief</b>		<b>7,749</b>	-	-	-
344150	Transit Subsidy	2,904,916	5,210,940	5,403,213	5,565,309
<b>Total Revenues for: 63000 - Transit Benefit Fund</b>		<b>2,904,916</b>	<b>5,210,940</b>	<b>5,403,213</b>	<b>5,565,309</b>
360020	Inv Earn-Residual Cash	14,212	-	-	-
<b>Total Revenues for: 63100 - Fire Fighters Healthcare Fund</b>		<b>14,212</b>	-	-	-
360020	Inv Earn-Residual Cash	1,658	-	-	-
<b>Total Revenues for: 67400 - Housing Loans Escrow Fund</b>		<b>1,658</b>	-	-	-
344900	Transportation-Other Rev	-	470,612	252,149	271,263
360900	Miscellaneous Revs-Other Rev	439,811	-	-	-
<b>Total Revenues for: 67600 - FileLocal Agency Fund</b>		<b>439,811</b>	<b>470,612</b>	<b>252,149</b>	<b>271,263</b>
400000	Use of/Contribution to Fund Balance	-	(3,400)	34	58
<b>Total Resources for: 67600 - FileLocal Agency Fund</b>		<b>439,811</b>	<b>467,212</b>	<b>252,183</b>	<b>271,320</b>
360020	Inv Earn-Residual Cash	134,001	-	-	-
<b>Total Revenues for: 67700 - Regulatory Agency Fund</b>		<b>134,001</b>	-	-	-
360020	Inv Earn-Residual Cash	5,126	-	-	-
<b>Total Revenues for: 70100 - H. H. Dearborn Fund</b>		<b>5,126</b>	-	-	-
360020	Inv Earn-Residual Cash	800	-	-	-
<b>Total Revenues for: 70200 - Beach Maintenance Fund</b>		<b>800</b>	-	-	-
<b>Total FAS Resources</b>		<b>726,749,837</b>	<b>348,738,046</b>	<b>371,027,822</b>	<b>366,456,532</b>



## Department of Finance and Administrative Services

### Appropriations by Budget Summary Level and Program

#### **FAS - BC-FA-A1IT - Information Technology**

The purpose of the Information Technology Budget Summary Level is to replace, upgrade or maintain FAS information technology systems to meet the evolving enterprise activities of the City.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Information Technology	11,084,329	4,905,823	4,043,169	-
Summit Re-Impl Dept Cap Needs	379,975	-	-	-
<b>Total</b>	<b>11,464,304</b>	<b>4,905,823</b>	<b>4,043,169</b>	<b>-</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*

The following information summarizes the programs in Information Technology Budget Summary Level:

#### **Information Technology**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Information Technology	11,084,329	4,905,823	4,043,169	-

#### **Summit Re-Impl Dept Cap Needs**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Summit Re-Impl Dept Cap Needs	379,975	-	-	-

#### **FAS - BC-FA-ADAIMPR - ADA Improvements**

The purpose of the ADA Improvements - FAS Budget Summary Level is to update or modify facilities for compliance with the standards contained in the American with Disabilities Act.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
ADA Improvements	749,853	600,000	1,367,000	2,423,000
<b>Total</b>	<b>749,853</b>	<b>600,000</b>	<b>1,367,000</b>	<b>2,423,000</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*

## Department of Finance and Administrative Services

### **FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities**

This purpose of the Asset Preservation - Schedule 1 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's schedule 1 facilities. Schedule 1 facilities consist of existing and future office buildings located in downtown Seattle, including but not limited to City Hall, the Seattle Municipal Tower and the Justice Center. Typical improvements may include, but are not limited to, energy efficiency enhancements through equipment replacement, upgrades/repairs to heating/ventilation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression systems, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Asset Preserv_Sch 1 Facilities	10,887,831	8,485,333	6,652,000	6,652,000
<b>Total</b>	<b>10,887,831</b>	<b>8,485,333</b>	<b>6,652,000</b>	<b>6,652,000</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*

### **FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities**

This purpose of the Asset Preservation - Schedule 2 Facilities Budget Summary Level is to provide for long term preservation and major maintenance to the Department of Finance and Administration's schedule 2 facilities. Schedule 2 facilities comprise existing and future structures, shops and yard located throughout Seattle, including but not limited to City vehicle maintenance facilities at Haller Lake and Charles Street, Finance and Administrative Services shops located at Airport Way S., fire stations, police precincts including the animal shelter, and other FAS managed facilities used for City Services. Typical improvements may include, but are not limited to, energy efficiency enhancements through equipment replacement, upgrades/repairs to heating/ventilation/air conditioning systems, upgrades/repairs to electrical systems, upgrades/repairs to fire suppression systems, roof repairs or replacement, and structural assessments and repairs. This work ensures the long-term preservation of the operational use of the facilities.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Asset Preserv_Sch 2 Facilities	3,601,168	1,954,000	5,912,000	5,487,000
<b>Total</b>	<b>3,601,168</b>	<b>1,954,000</b>	<b>5,912,000</b>	<b>5,487,000</b>

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### **FAS - BC-FA-EXTPROJ - FAS Oversight-External Projects**

The purpose of the FAS Oversight-External Projects Budget Summary Level is to provide a structure for debt financing projects, including information technology projects, for City departments that lack their own capital program.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
FAS Oversight - External Proj	600,836	1,500,000	1,875,661	1,256,473
<b>Total</b>	<b>600,836</b>	<b>1,500,000</b>	<b>1,875,661</b>	<b>1,256,473</b>

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## Department of Finance and Administrative Services

### **FAS - BC-FA-FASPDs - FAS Project Delivery Services**

The purpose of the FAS Project Delivery Services Budget Summary Level is to execute capital projects in general government facilities.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
FAS Project Delivery Services	11,624,332	3,500,000	4,700,000	4,700,000
<b>Total</b>	<b>11,624,332</b>	<b>3,500,000</b>	<b>4,700,000</b>	<b>4,700,000</b>

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### **FAS - BC-FA-GARDENREM - Garden of Remembrance**

The purpose of the Garden of Remembrance Budget Summary Level is to provide City support for replacing components of the memorial located at the Benaroya Concert Hall.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Garden of Remembrance	16,359	32,757	33,000	33,957
<b>Total</b>	<b>16,359</b>	<b>32,757</b>	<b>33,000</b>	<b>33,957</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*

### **FAS - BC-FA-GOVTFAC - General Government Facilities - General**

The purpose of the General Government Facilities - General Budget Summary Level is to execute capital projects in general government facilities.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
General Govt Facilities	11,620,462	2,432,500	13,341,417	14,707,540
<b>Total</b>	<b>11,620,462</b>	<b>2,432,500</b>	<b>13,341,417</b>	<b>14,707,540</b>

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### **FAS - BC-FA-NBFIRE - Neighborhood Fire Stations**

The purpose of the Neighborhood Fire Stations Budget Summary Level is to replace and renovate fire stations and other emergency response facilities as part of the Fire Facilities and Emergency Response Levy program.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Neighborhood Fire Stations	4,326,554	5,816,777	6,749,624	6,675,861
<b>Total</b>	<b>4,326,554</b>	<b>5,816,777</b>	<b>6,749,624</b>	<b>6,675,861</b>

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## Department of Finance and Administrative Services

### **FAS - BC-FA-PRELIMENG - Preliminary Engineering**

This on-going project funds architectural and engineering services including conceptual planning, design alternative development, and preliminary cost estimating for FAS capital projects and emergent Executive capital initiatives. Typical preliminary design and engineering work includes, but is not limited to, pre-design and analysis of project alternatives, cost estimates, test to fit studies, preliminary schedule development, engineering studies and code compliance, site development planning and conceptual design and financial analysis of capital improvements options in conjunction with FAS and CIP priorities, programs, and initiatives.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Preliminary Engineering	304,430	-	-	-
<b>Total</b>	<b>304,430</b>	<b>-</b>	<b>-</b>	<b>-</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*

### **FAS - BC-FA-PSFACFIRE - Public Safety Facilities Fire**

The purpose of the Public Safety Facilities - Fire Budget Summary Level is to renovate, expand, replace, or build fire facilities.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Public Safety Facilities_Fire	2,181,762	26,209,205	16,760,830	-
<b>Total</b>	<b>2,181,762</b>	<b>26,209,205</b>	<b>16,760,830</b>	<b>-</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*

### **FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police**

The purpose of the Public Safety Facilities - Police Budget Summary Level is to renovate, expand, replace, or build police facilities.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Publ Safety Facilities_Police	268,273	4,600,000	-	-
<b>Total</b>	<b>268,273</b>	<b>4,600,000</b>	<b>-</b>	<b>-</b>

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## Department of Finance and Administrative Services

### **FAS - BO-FA-0001 - Citywide Operational Services**

The purpose of the Citywide Operational Services Budget Summary Level is to provide Citywide asset management services including facility maintenance and fleet management.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Billable Services	-	31,707,654	32,833,950	33,873,532
Citywide Asset Services	-	58,434,971	66,874,381	69,337,437
<b>Total</b>	-	<b>90,142,624</b>	<b>99,708,332</b>	<b>103,210,969</b>
Full-time Equivalents Total*	-	239.50	237.50	237.50

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

#### **Billable Services**

The purpose of the Billable Services Program is to fund on-demand services to City departments.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Billable Services	-	31,707,654	32,833,950	33,873,532
Full Time Equivalents Total	-	29.50	29.50	29.50

#### **Citywide Asset Services**

The purpose of the Citywide Asset Services Program is to fund asset management services to City departments.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Asset Services	-	58,434,971	66,874,381	69,337,437
Full Time Equivalents Total	-	210.00	208.00	208.00

### **FAS - BO-FA-0002 - Citywide Admin Services**

The purpose of the Citywide Admin Services Budget Summary Level is to provide Citywide administrative services such as customer services, purchasing and contracting services, and mail services.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Support Services	-	17,752,716	17,234,931	19,059,953
<b>Total</b>	-	<b>17,752,716</b>	<b>17,234,931</b>	<b>19,059,953</b>
Full-time Equivalents Total*	-	90.00	88.00	88.00

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## Department of Finance and Administrative Services

### **FAS - BO-FA-0003 - Office of City Finance**

The purpose of the Office of City Finance Budget Summary Level is to provide management of the Citywide financial services such as fiscal policy, debt issuance, and financial monitoring.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Financial Services	-	27,174,525	26,608,657	29,100,556
Tax & Fee Collection Services	-	7,795,160	8,730,401	9,332,534
<b>Total</b>	-	<b>34,969,684</b>	<b>35,339,058</b>	<b>38,433,090</b>
Full-time Equivalents Total*	-	132.50	117.00	117.00

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*The following information summarizes the programs in Office of City Finance Budget Summary Level:*

#### **Citywide Financial Services**

The purpose of the Citywide Financial Services Program is to fund financial management and fiscal policy services provided to City departments.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Financial Services	-	27,174,525	26,608,657	29,100,556
Full Time Equivalents Total	-	95.50	84.00	84.00

#### **Tax & Fee Collection Services**

The purpose of the Tax & Fee Collection Services Program is to fund tax and fee collection services.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Tax & Fee Collection Services	-	7,795,160	8,730,401	9,332,534
Full Time Equivalents Total	-	37.00	33.00	33.00

## Department of Finance and Administrative Services

### **FAS - BO-FA-0004 - Other FAS Services**

The purpose of the Other FAS Services Budget Summary Level is to provide appropriation for program specific support outside of the direct operations for Finance and Administrative Services.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Benaroya/Program Specific	-	709,823	734,499	756,534
FileLocal	-	467,212	252,183	271,320
General Fund Revenues	-	(2,707)	29,585	29,751
Wheelchair Accessible Fund	-	2,577,179	1,197,193	1,219,616
<b>Total</b>	-	<b>3,751,507</b>	<b>2,213,460</b>	<b>2,277,222</b>
Full-time Equivalents Total*	-	5.50	4.50	4.50

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

#### **Benaroya/Program Specific**

The purpose of the Benaroya/Program Specific Program is to fund special initiatives and contracts on behalf of the City of Seattle.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Benaroya/Program Specific	-	709,823	734,499	756,534

#### **FileLocal**

The purpose of the FileLocal Program is to fund the regional shared tax remittance platform hosted by the City of Seattle.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
FileLocal	-	467,212	252,183	271,320
Full Time Equivalents Total	-	2.50	1.50	1.50

#### **General Fund Revenues**

The purpose of the General Fund Revenues Program is a revenue only repository for non-FAS general fund revenues.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
General Fund Revenues	-	(2,707)	29,585	29,751
Full Time Equivalents Total	-	1.00	1.00	1.00

# Department of Finance and Administrative Services

## Wheelchair Accessible Fund

The purpose of the Wheelchair Accessible Fund Program is to fund the update of ride share vehicles for wheelchair accessibility.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Wheelchair Accessible Fund	-	2,577,179	1,197,193	1,219,616
Full Time Equivalents Total	-	2.00	2.00	2.00

### **FAS - BO-FA-0005 - Public Services**

The purpose of the Public Services Budget Summary Level is to provide public services such as consumer protection and animal control services.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Public Support Services	-	16,924,828	15,913,025	16,505,140
Seattle Animal Shelter	-	7,239,920	7,796,031	8,008,264
<b>Total</b>	-	<b>24,164,749</b>	<b>23,709,056</b>	<b>24,513,404</b>
Full-time Equivalents Total*	-	111.00	112.00	112.00

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

### **Public Support Services**

The purpose of the Public Support Services Program is to fund public outreach and protection services.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Public Support Services	-	16,924,828	15,913,025	16,505,140
Full Time Equivalents Total	-	66.00	67.00	67.00

### **Seattle Animal Shelter**

The purpose of the Seattle Animal Shelter Program is to fund animal care, sheltering, and control services.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Seattle Animal Shelter	-	7,239,920	7,796,031	8,008,264
Full Time Equivalents Total	-	45.00	45.00	45.00



## Department of Finance and Administrative Services

### **FAS - BO-FA-0006 - Leadership & Administration**

The purpose of the Leadership & Administration Budget Summary Level is to provide appropriation for core management and policy direction for Finance and Administrative Services.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
City Services	-	1,119,992	1,116,246	1,187,641
Debt Service	-	43,045,902	35,683,407	35,977,832
Department Stewardship	-	10,097,982	10,450,523	11,102,895
FAS Internal Service Charges	-	24,831,454	26,260,283	27,819,944
<b>Total</b>	-	<b>79,095,330</b>	<b>73,510,459</b>	<b>76,088,312</b>
Full-time Equivalents Total*	-	59.00	59.00	59.00

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

#### **City Services**

The purpose of the City Services Program is to fund smaller programs providing support to internal and external customers.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
City Services	-	1,119,992	1,116,246	1,187,641
Full Time Equivalents Total	-	8.00	8.00	8.00

#### **Debt Service**

The purpose of the Citywide Asset Non-Operating Costs Program is to fund the repayment of debt service associated with facility, EV infrastructure, software, and other transfers.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Debt Service	-	43,045,902	35,683,407	35,977,832

#### **Department Stewardship**

The purpose of the Department Stewardship Program is to fund core management and policy direction for Finance and Administrative Services.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Department Stewardship	-	10,097,982	10,450,523	11,102,895
Full Time Equivalents Total	-	51.00	51.00	51.00

# Department of Finance and Administrative Services

## FAS Internal Service Charges

The purpose of the FAS Internal Service Charges Program is to fund internal services costs originating from outside of the department such as allocated costs from the Seattle Department of Human Resources and Seattle Information Technology Department.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
FAS Internal Service Charges	-	24,831,454	26,260,283	27,819,944

### **FAS - BO-FA-BIALID - BIA-LID Administration**

#N/A

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
BIA-LID Administration	45,438,846	-	-	-
<b>Total</b>	<b>45,438,846</b>	<b>-</b>	<b>-</b>	<b>-</b>

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### **FAS - BO-FA-BUDCENTR - Leadership and Administration**

The purpose of the Leadership and Administration budget summary level is to provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department. This BSL also supports FAS Citywide, department-wide, and divisional indirect costs, as well as indirect costs related to paid time off and pooled benefits, to meet the City's standard indirect cost model.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Indirect Costs	9,171,756	-	-	-
Departmental Indirect Costs	8,781,951	302,392	-	-
Divisional Indirect Costs	5,190,488	-	-	-
Indirect Cost Recovery Offset	1,299	-	-	-
Paid Time Off	(49,469)	-	-	-
Pooled Benefits	12,636,102	-	-	-
<b>Total</b>	<b>35,732,126</b>	<b>302,392</b>	<b>-</b>	<b>-</b>
Full-time Equivalents Total*	75.00	-	-	-

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

# Department of Finance and Administrative Services

## Citywide Indirect Costs

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Citywide Indirect Costs	9,171,756	-	-	-

## Departmental Indirect Costs

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Departmental Indirect Costs	8,781,951	302,392	-	-
Full Time Equivalents Total	51.00	-	-	-

## Divisional Indirect Costs

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Divisional Indirect Costs	5,190,488	-	-	-
Full Time Equivalents Total	24.00	-	-	-

## Indirect Cost Recovery Offset

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Indirect Cost Recovery Offset	1,299	-	-	-

## Paid Time Off

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Paid Time Off	(49,469)	-	-	-

## Pooled Benefits

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Expenditures/FTE				
Pooled Benefits	12,636,102	-	-	-

### FAS - BO-FA-CDCM - Capital Dev and Const Mgmt

The purpose of the Capital Development and Construction Management Budget Summary Level is to provide staffing resources to plan and administer FAS's Capital Improvement Program. Costs are budgeted in FAS's capital project Budget Control Levels.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Capital Dev and Const Mgmt	-	-	-	-
<b>Total</b>	-	-	-	-
Full-time Equivalents Total*	29.00	-	-	-

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## Department of Finance and Administrative Services

### **FAS - BO-FA-CITYFINAN - City Finance**

The purpose of the City Finance Division Budget Summary Level (BSL) is to oversee and provide technical support to the financial affairs of the City. This BSL performs a wide range of technical and operating functions, such as debt issuance and management, Citywide payroll processing, investments, risk management and payment processing services and support to the City Budget Office economic forecasting efforts. In addition, this BSL develops and implements a variety of City financial policies related to the City's revenues, accounting procedures, and risk mitigation. Finally, the BSL provides oversight and guidance to financial reporting, City retirement programs, and public corporations established by the City.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Business Systems	17,706,218	-	-	-
City Financial Management	1,850,597	-	-	-
Citywide Accounting Services	4,528,362	-	-	-
Revenue Administration	5,514,864	-	-	-
Risk Management Services	1,663,839	-	-	-
Treasury Services	3,806,302	-	-	-
<b>Total</b>	<b>35,070,181</b>	-	-	-
Full-time Equivalents Total*	133.50	-	-	-

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*The following information summarizes the programs in City Finance Budget Summary Level:*

#### **Business Systems**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Business Systems	17,706,218	-	-	-
Full Time Equivalents Total	22.00	-	-	-

#### **City Financial Management**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
City Financial Management	1,850,597	-	-	-
Full Time Equivalents Total	7.00	-	-	-

# Department of Finance and Administrative Services

## Citywide Accounting Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Citywide Accounting Services	4,528,362	-	-	-
Full Time Equivalents Total	33.00	-	-	-

## Revenue Administration

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Revenue Administration	5,514,864	-	-	-
Full Time Equivalents Total	38.00	-	-	-

## Risk Management Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Risk Management Services	1,663,839	-	-	-
Full Time Equivalents Total	8.50	-	-	-

## Treasury Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Treasury Services	3,806,302	-	-	-
Full Time Equivalents Total	25.00	-	-	-

### **FAS - BO-FA-CITYSVCS - City Services**

The purpose of the City Services Budget Summary Level is to provide accounting support to Finance General, small departments, and executive offices, as well as to the FAS Capital Improvement Program. This BSL also provides other FAS financial and policy support, including labor union policy analysis and support for the for-hire industry.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
City Services	2,089,398	-	-	-
<b>Total</b>	<b>2,089,398</b>	-	-	-
Full-time Equivalents Total*	1.00	-	-	-

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## Department of Finance and Administrative Services

### **FAS - BO-FA-CJ000 - Judgment & Claims Claims**

The purpose of the Claim Expenses Budget Summary Level is to pay pending or actual claims and related costs against City government, as authorized by Chapter 5.24 of the Seattle Municipal Code. The Claims Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
GF Claims	3,894,488	3,792,109	7,792,109	3,792,109
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070
<b>Total</b>	<b>3,894,488</b>	<b>5,524,179</b>	<b>9,524,179</b>	<b>5,524,179</b>

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The following information summarizes the programs in Judgment & Claims Claims Budget Summary Level:

#### **GF Claims**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
GF Claims	3,894,488	3,792,109	7,792,109	3,792,109

#### **Utility Claims Reimbursable**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Utility Claims Reimbursable	-	1,732,070	1,732,070	1,732,070

### **FAS - BO-FA-CPCS - City Purchasing and Contracting Services**

The purpose of the City Purchasing and Contracting Services Budget Summary Level is to conduct and administer all bids and contracts for public works and purchases (products, supplies, equipment, and services) on behalf of City departments.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Contracting Services	6,062,369	-	-	-
Purchasing Services	3,441,646	-	-	-
<b>Total</b>	<b>9,504,015</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full-time Equivalents Total*	49.00	-	-	-

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## Department of Finance and Administrative Services

The following information summarizes the programs in City Purchasing and Contracting Services Budget Summary Level:

### Contracting Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Contracting Services	6,062,369	-	-	-
Full Time Equivalents Total	30.00	-	-	-

### Purchasing Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Purchasing Services	3,441,646	-	-	-
Full Time Equivalents Total	19.00	-	-	-

### **FAS - BO-FA-DEBTBIRF - Bond Interest and Redemption**

The purpose of the Bond Interest and Redemption Budget Summary Level is to make certain debt service payments through the Bond Interest and Redemption Fund (BIRF).

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Bond Interest and Redemption	112,563,489	1,470,726	1,146,167	941,184
<b>Total</b>	<b>112,563,489</b>	<b>1,470,726</b>	<b>1,146,167</b>	<b>941,184</b>

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### **FAS - BO-FA-DEBTISS-L - Debt Issuance Cost - LTGO**

The purpose of the Debt Issuance Costs - LTGO Budget Summary Level is to pay debt issuance costs related to Multipurpose Limited Tax General Obligation (LTGO) Debt Issuance.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
LTGO Debt Issuance Cost	326,729	2,450,908	1,672,560	3,136,650
<b>Total</b>	<b>326,729</b>	<b>2,450,908</b>	<b>1,672,560</b>	<b>3,136,650</b>

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## Department of Finance and Administrative Services

### **FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO**

The purpose of the Debt Issuance Costs – UTGO Budget Summary Level is to pay debt issuance costs related to Multipurpose Unlimited Tax General Obligation (UTGO) Debt Issuance.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
UTGO Debt Issuance Cost	203,462	-	1,350,000	-
<b>Total</b>	<b>203,462</b>	<b>-</b>	<b>1,350,000</b>	<b>-</b>

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### **FAS - BO-FA-DEBTUTGO - UTGO Debt Service**

The purpose of the UTGO Debt Service Budget Summary Level is to create the legal appropriations to pay debt service on outstanding Unlimited Tax General Obligation (UTGO) Bonds.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
UTGO Debt Service	56,784,588	16,162,900	16,164,900	16,154,900
<b>Total</b>	<b>56,784,588</b>	<b>16,162,900</b>	<b>16,164,900</b>	<b>16,154,900</b>

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### **FAS - BO-FA-FACILITY - Facilities Services**

The purpose of the Facilities Services Budget Summary Level is to manage most of the City's general government facilities, including the downtown civic campus, police precincts, fire stations, shops and yards, and several parking facilities. Functions include property management, environmental analysis, implementation of environmentally sustainable facility investments, facility maintenance and repair, janitorial services, security services, and event scheduling. The Facility Operations team is also responsible for warehouse, real estate, and mail services throughout the City. These functions promote well-managed, clean, safe, and highly efficient buildings and grounds that house City employees and serve the public.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Logistics and Emergency Management	8,333,022	-	-	-
Other Facilities Services	1,145,760	-	-	-
Real Estate Services	1,382,745	-	-	-
Space Rent	79,537,986	-	-	-
<b>Total</b>	<b>90,399,512</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full-time Equivalents Total*	100.00	-	-	-

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## Department of Finance and Administrative Services

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

### Logistics and Emergency Management

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Logistics and Emergency Management	8,333,022	-	-	-
Full Time Equivalents Total	45.00	-	-	-

### Other Facilities Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Other Facilities Services	1,145,760	-	-	-
Full Time Equivalents Total	1.00	-	-	-

### Real Estate Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Real Estate Services	1,382,745	-	-	-
Full Time Equivalents Total	9.00	-	-	-

### Space Rent

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Space Rent	79,537,986	-	-	-
Full Time Equivalents Total	45.00	-	-	-

### **FAS - BO-FA-FILELOC - FileLocal Agency**

The purpose of the FileLocal Agency Budget Summary Level is to execute the City's response to the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement. The City of Seattle will be reimbursed by the agency for all costs.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
FileLocal Agency Fund	441,942	-	-	-
<b>Total</b>	<b>441,942</b>	-	-	-
Full-time Equivalents Total*	2.50	-	-	-

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## Department of Finance and Administrative Services

### **FAS - BO-FA-FLEETCAP - Fleet Capital Program**

The purpose of the Fleet Capital Program Budget Summary Level is to manage City of Seattle Fleet Replacement, including the purchase and disposal of vehicles owned by the Department of Finance and Administrative Services (FAS) and the administration of the Fleet Replacement Capital Reserve.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Fleet Capital Program	26,468,276	32,859,976	25,888,358	18,100,078
<b>Total</b>	<b>26,468,276</b>	<b>32,859,976</b>	<b>25,888,358</b>	<b>18,100,078</b>

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### **FAS - BO-FA-FLEETS - Fleet Services**

The purpose of the Fleet Services Budget Summary Level is 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 goal of these functions is to create and support an environmentally responsible and cost-effective Citywide fleet that helps all City departments carry out their work as efficiently as possible.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Motorpool	647,569	-	-	-
Vehicle Fueling	9,825,545	-	-	-
Vehicle Leasing	1,718,242	-	-	-
Vehicle Maintenance	25,787,856	-	-	-
<b>Total</b>	<b>37,979,213</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full-time Equivalents Total*	126.00	-	-	-

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

#### **Motorpool**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Motorpool	647,569	-	-	-
Full Time Equivalents Total	3.00	-	-	-

## Department of Finance and Administrative Services

### Vehicle Fueling

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Vehicle Fueling	9,825,545	-	-	-
Full Time Equivalents Total	3.00	-	-	-

### Vehicle Leasing

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Vehicle Leasing	1,718,242	-	-	-
Full Time Equivalents Total	6.00	-	-	-

### Vehicle Maintenance

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Vehicle Maintenance	25,787,856	-	-	-
Full Time Equivalents Total	114.00	-	-	-

### **FAS - BO-FA-INDGTDEF - Indigent Defense Services**

The purpose of the Indigent Defense Services Budget Summary Level is to secure legal defense services, as required by State law, for indigent people facing criminal charges in Seattle Municipal Court. Funding is also provided for a pilot program offering civil legal representation to indigent defendants.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Indigent Defense Services	10,854,434	13,606,474	14,110,581	14,130,745
<b>Total</b>	<b>10,854,434</b>	<b>13,606,474</b>	<b>14,110,581</b>	<b>14,130,745</b>

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### **FAS - BO-FA-JAILSVCS - Jail Services**

The purpose of the Jail Services Budget Summary Level is to provide for the booking, housing, transporting, and guarding of City inmates. The jail population, for which the City pays, are adults charged with or convicted of misdemeanor crimes alleged to have been committed within the Seattle city limits.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Jail Services	19,562,017	22,439,147	27,201,076	28,074,920
<b>Total</b>	<b>19,562,017</b>	<b>22,439,147</b>	<b>27,201,076</b>	<b>28,074,920</b>

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## Department of Finance and Administrative Services

### **FAS - BO-FA-JR000 - Judgment & Claims Litigation**

The purpose of the Litigation Expenses Budget Summary Level is to pay anticipated, pending or actual judgments, claims payments, advance claims payments, and litigation expenses incurred while defending the City from judgments and claims. The Litigation Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
GF Expenses	7,575,889	7,053,814	7,053,814	7,053,814
GF Judgments	23,200,778	21,297,023	23,866,958	21,598,383
Utility Expenses Reimbursable	114,337	2,468,932	2,468,932	2,468,932
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747
<b>Total</b>	<b>30,891,005</b>	<b>34,400,516</b>	<b>36,970,451</b>	<b>34,701,876</b>

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*The following information summarizes the programs in Judgment & Claims Litigation Budget Summary Level:*

#### **GF Expenses**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
GF Expenses	7,575,889	7,053,814	7,053,814	7,053,814

#### **GF Judgments**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
GF Judgments	23,200,778	21,297,023	23,866,958	21,598,383

#### **Utility Expenses Reimbursable**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Utility Expenses Reimbursable	114,337	2,468,932	2,468,932	2,468,932

#### **Utility Judgments Reimbursable**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747

## Department of Finance and Administrative Services

### **FAS - BO-FA-JR010 - Judgment & Claims General Legal**

The purpose of the General Legal Expenses Budget Summary Level is to pay legal costs associated with litigation or potential litigation involving the City, where the City is a party or potential party in a legal action, or other special projects that need legal review. The General Legal Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
GF General Legal	-	88,321	-	-
<b>Total</b>	-	<b>88,321</b>	-	-

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### **FAS - BO-FA-JR020 - Judgment & Claims Police Action**

The purpose of the Police Action Expenses Budget Summary Level is to pay pending or actual settlements and judgments against the City related to police action cases, or pay related costs to investigate and defend the City against claims and judgments related to police action cases. The Police Action Expenses Budget Summary Level is supported by the Judgment/Claims Fund of the General Fund.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
GF Police Action	8,050,574	6,370,021	10,370,021	6,370,021
<b>Total</b>	<b>8,050,574</b>	<b>6,370,021</b>	<b>10,370,021</b>	<b>6,370,021</b>

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### **FAS - BO-FA-OCS - Office of Constituent Services**

The purpose of the Office of Constituent Services Budget Summary Level is to lead City departments to improve on consistently providing services that are easily accessible, responsive and fair. This includes assistance with a broad range of City services, such as transactions, information requests and complaint investigations. This BSL includes the City's Customer Service Bureau, the Neighborhood Payment and Information Service centers, Citywide public disclosure responsibilities and service-delivery analysts.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Office of Constituent Services	4,719,458	-	-	-
<b>Total</b>	<b>4,719,458</b>	-	-	-
Full-time Equivalents Total*	36.50	-	-	-

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## Department of Finance and Administrative Services

### **FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection**

The purpose of the Regulatory Compliance and Consumer Protection Budget Summary Level is to support City services and regulations that attempt to provide Seattle consumers with a fair and well-regulated marketplace. Expenditures from this BSL include support for taxicab inspections and licensing, the weights and measures inspection program, vehicle impound and consumer complaint investigation.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
RCCP - ICMS System Work	570	-	-	-
Reg Compl & Consumr Protection	5,678,173	-	-	-
<b>Total</b>	<b>5,678,743</b>	-	-	-
Full-time Equivalents Total*	39.00	-	-	-

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*The following information summarizes the programs in Regulatory Compliance and Consumer Protection Budget Summary Level:*

#### **RCCP - ICMS System Work**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
RCCP - ICMS System Work	570	-	-	-

#### **Reg Compl & Consumr Protection**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Reg Compl & Consumr Protection	5,678,173	-	-	-
Full Time Equivalents Total	39.00	-	-	-

### **FAS - BO-FA-SAS - Seattle Animal Shelter**

The purpose of the Seattle Animal Shelter Budget Summary Level is to provide animal care, enforcement, and spay and neuter services in Seattle to control pet overpopulation and foster public safety. The shelter also provides volunteer and foster care programs which enables the citizens of Seattle to donate both time and resources and engage in activities which promote animal welfare in Seattle.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Seattle Animal Shelter	5,131,488	-	-	-
<b>Total</b>	<b>5,131,488</b>	-	-	-
Full-time Equivalents Total*	41.00	-	-	-

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## Department of Finance and Administrative Services

### **FAS - BO-FA-TRNSTBNFT - Transit Benefit**

The purpose of the Transit Benefit Budget Summary Level is to pay for the transit benefits offered to City employees. The Transit Benefit Fund receives payments from Finance General and fee supported departments to pay for reduced cost King County Metro and other regional transit passes and related administrative expenses.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Employee Transit Benefits	2,744,606	5,210,940	5,403,213	5,565,309
<b>Total</b>	<b>2,744,606</b>	<b>5,210,940</b>	<b>5,403,213</b>	<b>5,565,309</b>

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### **FAS - BO-FA-WATERFRNT - Central Waterfront Improvement Program Financial Support**

The purpose of the Central Waterfront Improvement Program Financial Support Budget Summary Level is to provide resources to the City Finance Division for the development of funding mechanisms for the Central Waterfront Improvement Program. This BSL is funded by the Central Waterfront Improvement Fund (Fund 35900).

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Central Waterfront Improvement	15,596	-	-	-
<b>Total</b>	<b>15,596</b>	<b>-</b>	<b>-</b>	<b>-</b>

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### **FAS - BO-FA-WHLCHR - Wheelchair Accessible Services**

The purpose of the Wheelchair Accessible Services Budget Summary Level is to disburse monies collected on every taxi, for hire and Transportation Network Company (TNC) trip that originates in the city of Seattle. This BSL is funded by the Wheelchair Accessibility Disbursement Fund.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Wheelchair Accessible Svcs	1,098,383	-	-	-
<b>Total</b>	<b>1,098,383</b>	<b>-</b>	<b>-</b>	<b>-</b>
Full-time Equivalents Total*	2.00	-	-	-

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## Finance General

Dan Eder, Interim Director

(206) 615-1962

<http://www.seattle.gov/city-budget-office/>

### Department Overview

Finance General is controlled by the City Budget Office and provides a mechanism for allocating General Fund and other central resources to reserve and bond redemption funds, City departments, and certain programs where the City Council, Mayor, or City Budget Office need additional oversight.

### Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	218,637,416	228,289,672	239,737,090	224,324,233
Other Funding - Operating	111,615,215	113,736,233	326,783,729	266,317,502
<b>Total Operations</b>	<b>330,252,631</b>	<b>342,025,905</b>	<b>566,520,819</b>	<b>490,641,735</b>
<b>Total Appropriations</b>	<b>330,252,631</b>	<b>342,025,905</b>	<b>566,520,819</b>	<b>490,641,735</b>

### Budget Overview

Finance General serves as a central repository for ongoing City costs; including General Fund contributions to the operations of City departments, debt service payments made from centrally-managed funds and contributions to outside organizations. It also provides a mechanism to hold appropriations temporarily until the City determines the appropriate managing department; to execute complex transfers of funds; to act as a contingency reserve to respond to unpredictable situations; and, to cover costs that vary with economic conditions.

Finance General is the mechanism to transfer General Fund resources to the following departments:

- Seattle Public Library;
- Office of Labor Standards;
- Police Pension;
- Fire Pension;
- Finance and Administrative Services; and
- Information Technology.



## Finance General

### Incremental Budget Changes

#### Finance General

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>342,025,905</b>	-
<b>Baseline</b>		
Removal of One-Time Items	(10,493,980)	-
Finance General Project and Org Budget Clean-up	1,856	-
Align Baseline Contributions to Stabilization Funds to Financial Plans	(2,976,596)	-
Align Payroll Expense Tax Transfers for Baseline Assumptions	(85,253,126)	-
Bargained Annual Wage and Market Wage Increases to Base Budget	7,325,159	-
Baseline Alignment of Utility Reserves	820,000	-
Reduce Fleet Vendor Maintenance Reserve	(1,300,000)	-
Citywide Adjustments for Standard Cost Changes	594,707	-
<b>Proposed Operating</b>		
Align General Fund Contribution for Seattle Public Library and Office of Labor Standards	(2,019,233)	-
Align Payroll Expense Tax Contribution to General Fund for Administrative Costs	2,543,317	-
Continue Community Roots Loan Payment Forgiveness	333,333	-
Create 2026 World Cup Planning and Operations Reserve	2,000,000	-
Create Enhanced Public Safety Streetlight Reserve	1,000,000	-
Create Sound Transit 3 Staffing Reserve	5,219,974	-
Gambling Tax - Fully Exempt Non-Profit Raffles and Bingo Games	-	-
Final Alignment of Street Lighting Reserves	300,000	-
Increase 2026 Elections Reserve for Implementation of Ranked Choice Voting	-	-
Increase Appropriation for Citywide Insurance Costs	3,700,000	-
Increase Election Reserve for Social Housing I-137 Election Cost	1,500,000	-
Increase Judgment and Claims General Fund Contribution	14,100,000	-
Increase Puget Sound Clean Air Agency Reserve	56,000	-
Increase Reserve for Tax Rebate Interest	775,000	-
Payroll Expense Tax Contribution to General Fund	287,000,000	-
Reduce High Barrier Working Group Reserve	(400,000)	-
Reduce Reserve for City Hall Security	(490,000)	-
Shift Gambling Tax from Quarterly to Annual Filing	-	-
Transfer Funding from Trial Court Improvement Account Reserve to Seattle Municipal Court	(104,222)	-
<b>Proposed Technical</b>		
Align Arena Payment Reserve with August Revenue Forecast	1,082,000	-
Align General Fund Contribution for Fire and Police Pension Departments	(1,585,518)	-

## Finance General

	Dollars	FTE
Align Debt Service Appropriations with 2025 and 2026 Assumptions	(177,578)	-
Final Alignment of Emergency Fund and Revenue Stabilization Fund Contributions	407,443	-
Final Adjustments for Standard Cost Changes	536,378	-
Fund Balancing Entries	-	-
<b>Total Incremental Changes</b>	<b>\$224,494,914</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$566,520,819</b>	<b>-</b>

## Description of Incremental Budget Changes

### Baseline

#### Removal of One-Time Items

Expenditures \$(10,493,980)

This technical modification removes one-time revenues, expenditures and fund balancing entries from the 2025-2026 baseline budget for Finance General.

#### Finance General Project and Org Budget Clean-up

Expenditures \$1,856

This item changes budgetary data in the City's Questica budget development system to align with how expenditures occur in the accounting system. Recurring reserves were rounded to the nearest thousand resulting in minor changes to the budget overall.

#### Align Baseline Contributions to Stabilization Funds to Financial Plans

Expenditures \$(2,976,596)

Revenues \$(2,976,596)

This adjustment aligns the 2025 and 2026 General Fund contribution to the Revenue Stabilization Fund and Emergency Fund to the financial plans for each fund during the baseline budget phase.

#### Align Payroll Expense Tax Transfers for Baseline Assumptions

Expenditures \$(85,253,126)

Revenues \$(85,253,126)

This item adjusts the Payroll Expense Tax (PET) transfer to General Fund and to the Sweetened Beverage Tax Fund to a baseline assumption in advance of proposed budget planning leaving only a baseline amount for ongoing administrative costs. The final PET transfer has been included in Operating changes for Finance General.

#### Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$7,325,159

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions,

## Finance General

for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor. This increase supports cash transfers to the Seattle Public Library, Office of Labor Standards, Police and Fire Pension Funds to support their increased needs.

### Baseline Alignment of Utility Reserves

Expenditures	\$820,000
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This item increases budget authority to pay General Fund costs related to increases in street lighting and fire hydrant costs in 2025 and 2026. This change reflects early estimates during the baseline budget process.

### Reduce Fleet Vendor Maintenance Reserve

Expenditures	\$(1,300,000)
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This item reduces the General Fund reserve related to fleet vendor maintenance costs in 2025 and 2026. The amount held in Finance General reserve is for unanticipated costs to the General Fund as a result of higher expected costs. FAS has adjusted the expected forecast of these costs as well as the proportion that should be attributed to the General Fund. The remaining reserve for these costs is \$500,000 in both 2025 and 2026.

### Citywide Adjustments for Standard Cost Changes

Expenditures	\$594,707
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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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process. The amount in Finance General also includes appropriations in the General Fund to transfer resources to City departments that do not spend funds directly out of the General Fund.

## Proposed Operating

### Align General Fund Contribution for Seattle Public Library and Office of Labor Standards

Expenditures	\$(2,019,233)
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This item adjusts General Fund contributions to the Seattle Public Library Fund and Office of Labor Standards Fund to account for budgetary decisions made during the Proposed Budget process. It includes reductions for budgetary changes as well as adjustment to account for use of fund balance or other revenues to these funds. The total General Fund contribution to the Office of Labor Standards Fund is \$7.3 million in 2025 and \$8.2 million in 2026. The total General Fund contribution to the Seattle Public Library Fund is \$64.4 million in 2025 and \$71.5 million in 2026.

### Align Payroll Expense Tax Contribution to General Fund for Administrative Costs

Expenditures	\$2,543,317
Revenues	\$2,543,317

This item increases the Payroll Expense Tax contribution to the General Fund for administrative costs related to the fund and for the evaluation of programs funded by Payroll Expense Tax proceeds. As part of this increase, approximately \$775,000 of the contribution will support an increase to the Tax Rebate Interest Reserve in Finance General. See related change Increase Reserve for Tax Rebate Interest. This increase also provides resources to the General Fund for an anticipated PET evaluation and overall administration of the tax across direct service and central service departments. The 2025-26 Proposed Budget increases the total amount of Payroll Tax for administration and evaluation from approximately \$7 million to \$9.6 million.

## Finance General

### Continue Community Roots Loan Payment Forgiveness

Expenditures \$333,333

This item continues the \$333,000 Payroll Expense Tax (PET) Fund transfer to General Fund to support the forgiveness of the General Fund loan provided to Community Roots Housing (CRH) for 2025 and 2026. In 2020, the City provided a \$1 million GF supported, three-year loan to CRH to help mitigate the financial impacts of the COVID-19 pandemic. In 2024, the City forgave the first year's repayment and used PET funding to backfill revenue to the General Fund. The proposed budget forgives the remaining loan payments in 2025 and 2026 and backfills the General Fund with PET revenue.

### Create 2026 World Cup Planning and Operations Reserve

Expenditures \$2,000,000

In 2026, Seattle will host several World Cup matches. The City of Seattle is working with the local organizing committee on the reimbursement of costs incurred by the City to prepare for and provide support during the matches. This item creates a reserve using Payroll Expense Tax proceeds for economic development to cover any costs that are not fully reimbursed or deemed ineligible for reimbursement.

### Create Enhanced Public Safety Streetlight Reserve

Expenditures \$1,000,000

This item provides \$1,000,000 annually to install new streetlights in areas experiencing high crime rates to enhance public safety.

### Create Sound Transit 3 Staffing Reserve

Expenditures \$5,219,974

This adjustment creates Payroll Expense Tax-Green New Deal (PET-GND) and Seattle Transportation Benefit District (STBD) reserves in Finance General for projected staffing costs associated with Sound Transit 3 (ST3) implementation in 2025 and 2026, demonstrating the City's partnership and commitment to Sound Transit. This funding is being held in reserve pending finalization of a staffing plan. Total funding is \$5.2 million in 2025 and \$6.8 million in 2026. The STBD funding is \$3.78 million in 2025 and \$5.2 million in 2026 and one-time for the biennium. It will come from sales tax contributions from the Seattle Transit Measure. The PET-GND funding is \$1.4 million in 2025 and \$1.6 million in 2026 and is ongoing. Currently, 28 staff across multiple departments dedicate all or part of their time to the ST3 program. This reserve would fund approximately 51 additional staff in multiple departments to support on schedule delivery of ST3 projects while ensuring compliance with relevant statutes and codes and upholding the 2018 Partnering Agreement. Sound Transit 3 is the largest infrastructure program in Seattle's history. Its high-capacity transit investments, including the mega-projects of West Seattle Link Extension (WSLE) and Ballard Link Extension (BLE), will occur over the next four years as projects move from planning phases to final design, permitting, and construction.

### Gambling Tax - Fully Exempt Non-Profit Raffles and Bingo Games

Revenues \$(100,000)

This item reduces gambling tax revenues by \$100,000 because of eliminating the 5% tax on 50/50 raffles and bingo games operated by non-profits.

## Finance General

### Final Alignment of Street Lighting Reserves

Expenditures \$300,000

Finance General holds a General Fund reserve to pay for general City streetlights. While this item was adjusted during the baseline phase, additional appropriation is required to align to final Seattle City Light rate and billing estimations. The 2025 and 2026 cost increases are mainly due to overall increases in the maintenance and capital replacement costs of streetlights. The total streetlight support is estimated to be \$15.5 million in 2025 and \$16.7 million in 2026.

### Increase 2026 Elections Reserve for Implementation of Ranked Choice Voting

Expenditures -

In November 2022, Seattle voters approved a ballot measure to use Ranked Choice Voting (RCV) in Primary Elections for City of Seattle offices, including the Mayor, City Attorney, and City Council. The August 2027 Primary will be the first election using RCV. King County has notified the City of necessary implementation and ongoing election costs associated with this change. This adjustment creates a \$1.2 million reserve in 2026 for anticipated King County costs related to implementing ranked choice voting which are paid by Finance General. In 2027, this funding will be used to pay for increase election costs associated with RCV.

### Increase Appropriation for Citywide Insurance Costs

Expenditures \$3,700,000

Finance General holds the reserve used to pay Citywide insurance premiums. Premiums have trended higher in recent years, driven by volatility in the excess liability insurance market. Accordingly, further growth is built into the budget for 2025 and 2026, which totals \$19 million and \$22 million, respectively.

### Increase Election Reserve for Social Housing I-137 Election Cost

Expenditures \$1,500,000

This item increases the City's election costs reserve in anticipation of a special election in early 2025 related to Social Housing I-137. The estimated cost of this election is higher than August primary and November general election costs due to the limited number of government agencies who participate, reducing the spread of election costs among affected jurisdictions.

### Increase Judgment and Claims General Fund Contribution

Expenditures \$14,100,000

Per Resolution 31847, budget appropriation for the Judgment and Claims Fund must be set at the 90% confidence level of meeting actual expenditures as estimated by the City's actuaries every year. This item adds a one-time appropriation of \$14,100,000 to Judgment and Claims to achieve the 90% confidence level for 2025. Recent actuarial estimates have been driven to a new high by the extraordinary and growing expenses the fund has incurred since 2021 but are expected to moderate in the next few years.

### Increase Puget Sound Clean Air Agency Reserve

Expenditures \$56,000

This item increases the reserve for the City's Puget Sound Clean Air Agency annual assessment. The City is billed annually for a "supplemental income" assessment as per RCW 70A.15.1590 for air quality management in our region. The City's portion of the supplemental income is based on a formula using population and assessed valuation of taxable property, as defined by the Washington State Clean Air Act (RCW 70A.15.1600) and is paid by the General Fund. The estimated assessment is \$877,000 in 2025 and \$927,000 in 2026.

## Finance General

### Increase Reserve for Tax Rebate Interest

Expenditures	\$775,000
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The City of Seattle as a tax collector has an obligation to provide interest on tax refunds due to overpayment and/ or audit findings. The use of this reserve has steadily increased as the City has implemented new taxes with complex payment requirements. A portion of this growth is directly attributable to the implementation of the Payroll Expense Tax. In 2025 and 2026, the reserve for these payments is being increased by \$775,000 per year backed by increased contributions from the Payroll Expense Tax (PET) to the General Fund. During this time, CBO will monitor actual refunds by tax type to determine the proportional share between the General Fund and PET.

### Payroll Expense Tax Contribution to General Fund

Expenditures	\$287,000,000
Revenues	\$287,000,000

The City's 2025-2026 Proposed Budget appropriates approximately \$233 million in 2025 and \$239 million in 2026 in Payroll Expense Tax (PET) proceeds to departments. This item transfers PET revenue above department programmed expenses to the General Fund to support general operating expenses. In 2025, the total transfer is \$287 million which includes \$85 million in one-time 2023 fund balance and \$202 million for expected 2025 revenue collections above programming. The expected PET transfer is \$223 million in 2026.

### Reduce High Barrier Working Group Reserve

Expenditures	\$(400,000)
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In 2019, then Mayor Jenny Durkan convened the High Barrier Individuals Working Group, an interagency group including King County, in response to heightened community conversations around public safety and individuals repeatedly caught in a cycle of criminal justice, social services and community incidents. The group developed four new pilot programs to address these issues including the 'West Wing' proposal. The proposal appropriated \$2 million capital (REET unrestricted) and \$400K in on-going operating costs in 2020 in Finance General for a comprehensive place-based treatment center at the King County Jail. The project has been repeatedly delayed due to COVID and the current use of the West Wing space as a shelter run by DESC. The shelter was to move to SODO, but that large scale project was rejected by the CID. The King County Budget Office does not have any assumptions in the 2025 proposed budget related to this project. The City General Fund reserve is being reduced to redirect resources to other priorities. The \$2 million REET reserve was lapsed at the end of 2023 and returned to fund balance.

### Reduce Reserve for City Hall Security

Expenditures	\$(490,000)
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Finance General was holding an annual reserve for implementation and operational costs as a result of City Hall security upgrades. After an investigation of ongoing needs, evaluation of required capital improvements, and existing budget, the Department of Finance and Administration (FAS) determined that it could make required changes within existing budget authority. This appropriation was from the FAS Fund - 50300.

### Shift Gambling Tax from Quarterly to Annual Filing

Revenues	\$(325,000)
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This item captures the reduction of tax revenue of \$325,000 in 2025 resulting from a shift from quarterly to annual filing for gambling taxes. This administrative change is under the authority of the City Finance Director and will result in reduced manual tax return processing. Payments for annually filed obligations are not due until April of the following year, meaning this process change will permanently shift revenue collections forward one year and no revenues will be collected in 2025.

## Finance General

### Transfer Funding from Trial Court Improvement Account Reserve to Seattle Municipal Court

Expenditures \$(104,222)

This change request reduces the Trial Court Improvement Account fund balance in Finance General and allocates one-time resources to the Seattle Municipal Court (SMC) in 2025 for a finance and budget consultant to advance their organization transformation in support of the new case management system. The court is recasting their organization and its internal administrative systems to support the new case management system. Finance General holds \$150,000 for SMC each year plus any prior year balance. This transfers \$104,222 of the 2025 balance. A change to appropriation authority is listed in the SMC budget section.

### Proposed Technical

#### Align Arena Payment Reserve with August Revenue Forecast

Expenditures \$1,082,000

This adjustment aligns appropriations from the General Fund, Arts and Culture Fund, and Transportation Fund with the anticipated rental adjustment payments related to the Seattle Arena Company, LLC Agreement in 2025 and 2026. The total estimated payment amounts are based on the August Revenue Forecast, totaling \$15.1 million in 2025 and \$14.5 million in 2026.

#### Align General Fund Contribution for Fire and Police Pension Departments

Expenditures \$(1,585,518)

This item is the final alignment of General Fund need for these departments based on estimated operating costs and available fund balance in the department specific funds for 2025 and 2026. General Fund transfers to the pension funds occur monthly during the fiscal year. The total contribution to the Firefighters' Pension Fund in 2025 and 2026 is \$25.2 million and \$25.5 million, respectively. The total contribution to the Police Relief and Pension Fund in 2025 is \$16.1 million and in 2026 is \$15.8 million.

#### Align Debt Service Appropriations with 2025 and 2026 Assumptions

Expenditures \$(177,578)

Finance General debt service reserves for various funds have been updated to reflect anticipated needs in 2025 and 2026. These amounts are updated annually based on former and current project debt service requirements.

#### Final Alignment of Emergency Fund and Revenue Stabilization Fund Contributions

Expenditures \$407,443

Revenues \$407,443

This adjustment aligns the Emergency Fund and Revenue Stabilization Fund contributions from General Fund related to the August Revenue Forecast updates. The total contribution amounts to the Emergency Fund are \$12.7 million and \$2.4 million in 2025 and 2026, respectively. For the Revenue Stabilization Fund, the 2025 contribution is \$1.1 million and the 2026 contribution is \$2.4 million.

#### Final Adjustments for Standard Cost Changes

Expenditures \$536,378

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Finance General

### Fund Balancing Entries

Revenues \$(19,822,650)

This is a technical item to record a fund balancing entry for the General Fund, Payroll Tax Fund, Sweetened Beverage Tax Fund, Short-Term Rental Tax Fund, Real Estate Excise Tax Funds, Emergency Fund, Revenue Stabilization Fund, and Bond Funds which are multi-departmental Funds without a primary custodian department.

### Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>FG - BO-FG-2QA00 - Appropriation to Special Funds</b>				
00100 - General Fund	178,025,256	177,647,839	189,796,912	173,082,833
00164 - Unrestricted Cumulative Reserve Fund	1,211,100	3,106,696	3,100,121	2,089,516
12200 - Short-Term Rental Tax Fund	2,005,136	2,010,170	2,010,193	2,008,041
14000 - Coronavirus Local Fiscal Recovery Fund	8,167,523	-	-	-
14500 - Payroll Expense Tax	71,087,472	92,727,659	296,924,733	233,372,929
30010 - REET I Capital Fund	1,712,884	-	-	703,000
30020 - REET II Capital Fund	319,700	-	-	320,450
36800 - 2021 Multipurpose LTGO Bond Fund	1,255,255	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	3,567,219	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	12,246,013	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	4,709,708	4,709,708	4,709,708
<b>Total for BSL: BO-FG-2QA00</b>	<b>279,597,558</b>	<b>280,202,072</b>	<b>496,541,667</b>	<b>416,286,477</b>
<b>FG - BO-FG-2QD00 - General Purpose</b>				
00100 - General Fund	40,612,160	50,641,833	49,940,178	51,241,400
12400 - Arts and Culture Fund	9,738,914	10,379,000	12,222,000	11,744,000
13000 - Transportation Fund	304,000	313,000	597,000	607,000
14500 - Payroll Expense Tax	-	-	3,442,889	5,558,106
19900 - Transportation Benefit District Fund	-	-	3,777,085	5,204,752
50300 - Finance and Administrative Services Fund	-	490,000	-	-
<b>Total for BSL: BO-FG-2QD00</b>	<b>50,655,074</b>	<b>61,823,833</b>	<b>69,979,152</b>	<b>74,355,258</b>
<b>Department Total</b>	<b>330,252,631</b>	<b>342,025,905</b>	<b>566,520,819</b>	<b>490,641,735</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*



## Finance General

### Budget Summary by Fund Finance General

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
00100 - General Fund	218,637,416	228,289,672	239,737,090	224,324,233
00164 - Unrestricted Cumulative Reserve Fund	1,211,100	3,106,696	3,100,121	2,089,516
12200 - Short-Term Rental Tax Fund	2,005,136	2,010,170	2,010,193	2,008,041
12400 - Arts and Culture Fund	9,738,914	10,379,000	12,222,000	11,744,000
13000 - Transportation Fund	304,000	313,000	597,000	607,000
14000 - Coronavirus Local Fiscal Recovery Fund	8,167,523	-	-	-
14500 - Payroll Expense Tax	71,087,472	92,727,659	300,367,622	238,931,035
19900 - Transportation Benefit District Fund	-	-	3,777,085	5,204,752
30010 - REET I Capital Fund	1,712,884	-	-	703,000
30020 - REET II Capital Fund	319,700	-	-	320,450
36800 - 2021 Multipurpose LTGO Bond Fund	1,255,255	-	-	-
36900 - 2022 Multipurpose LTGO Bond Fund	3,567,219	-	-	-
37100 - 2023 Multipurpose LTGO Bond Fund	12,246,013	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	4,709,708	4,709,708	4,709,708
50300 - Finance and Administrative Services Fund	-	490,000	-	-
<b>Budget Totals for FG</b>	<b>330,252,631</b>	<b>342,025,905</b>	<b>566,520,819</b>	<b>490,641,735</b>

## Finance General

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
311010	Real & Personal Property Taxes	314,284,047	316,830,272	324,810,174	325,981,537
313010	Sales & Use Tax-Local Share	312,028,704	325,318,109	319,450,472	328,876,449
313030	Sales & Use Tax-Brkrd Nat Gas	2,106,956	1,736,286	1,573,323	1,599,258
313040	Sales & Use Tax-Crim Justice	27,857,228	30,068,318	28,859,610	29,641,353
314010	Payroll Expense Tax	3,645,976	-	-	-
316010	B&O Tax	350,990,618	368,071,646	379,837,820	404,181,842
316020	B&O Tax-Admissions Rev	171,708	-	-	-
316070	B&O Tax-Gas Utility	13,847,785	12,173,638	11,031,050	11,212,889
316080	B&O Tax-Garbage Utility	1,775,923	1,677,692	1,738,447	1,784,049
316100	B&O Tax-Cable Tv Utility	11,815,901	11,680,000	10,109,980	9,351,732
316110	B&O Tax-Telephone/Graph Util	12,018,692	9,720,000	9,013,167	8,111,851
316120	B&O Tax-Steam Utility	1,673,175	1,456,638	1,787,007	1,877,287
316130	B&O Tax-Electric Utility	52,807,584	65,552,293	70,579,788	72,255,313
316140	B&O Tax-Water Utility	34,911,793	37,607,874	38,739,844	39,546,991
316150	B&O Tax-Sewer Utility	41,693,150	64,869,844	72,560,227	76,592,749
316160	B&O Tax-Solid Waste Utility	29,324,836	25,683,967	27,546,234	28,455,260
316170	B&O Tax-Drainage Utility	21,727,514	-	-	-
316180	B&O Tax-Trans Fee-In City	4,802,300	5,071,853	5,520,735	5,702,919
316190	B&O Tax-Trans Fee-Out City	416,708	-	-	-
317040	Leasehold Excise Tax Rev	8,123,619	7,316,096	7,884,530	8,001,304
317060	Gambling Excise Tax Rev	417,610	380,000	-	325,000
318030	Business & Occup Tax Penalties	3,056,301	-	-	-
318040	Business & Occup Tax Interest	504,021	-	-	-
318050	Admission Tx Penalties & Inter	(412)	-	-	-
318070	Utility Tx Penalties & Int	1,635,187	-	-	-
318110	Firearms & Ammunition Tax	170,382	160,000	100,000	100,000
318310	Transportation Network Co Tax	5,284,313	5,383,370	5,663,557	5,772,352
321100	Bus Lic&Perm-Business Gen	23,988,546	18,935,560	20,750,713	21,344,027
322220	Nonbus Lic&Perm-Strmwtr Sewer	37,000	-	-	-
331130	Direct Fed Grants-Fema	-	1,161,685	-	-
335010	Marijuana Enforcement	1,918,864	1,931,287	2,107,874	2,266,894
335030	Vessel Registration Fees	115,894	140,000	130,000	130,000
335070	Criminal Justice Hi Crm	2,459,767	2,592,829	2,719,098	2,844,830
335080	Criminal Justice Pop	1,532,623	1,303,163	1,637,339	1,717,867
335090	Criminal Justice Dcd #1	990,642	950,000	950,000	950,000
335120	Rev Sharing Dui-Cities	77,509	55,000	65,000	65,000

## Finance General

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
335140	Liquor Excise Tax	5,394,812	5,392,657	5,340,571	5,479,815
335150	Liquor Board Profits	5,829,965	5,951,094	5,995,528	6,060,919
341900	General Government-Other Rev	1,416,368	1,218,516	1,506,512	1,506,512
350030	Parking Infraction Penalties	-	1,342,427	-	-
350190	Nsf Check Fees	3,093	1,200	3,000	3,000
360020	Inv Earn-Residual Cash	-	17,730,751	18,011,596	17,870,060
360130	Interest On Contracts/Notes Re	1,149,007	400,000	650,000	550,000
360180	Penalties-Spec Assessments	143,077	100,000	100,000	100,000
360290	Parking Fees	-	(536,024)	-	-
360900	Miscellaneous Revs-Other Rev	6,388	5,000	5,000	5,000
391060	Long-Term Intergovtl Loan Proc	-	333,333	-	-
397010	Operating Transfers In	80,504,995	94,558,007	296,924,733	233,372,930
<b>Total Revenues for: 00100 - General Fund</b>		<b>1,382,660,169</b>	<b>1,444,324,382</b>	<b>1,673,702,930</b>	<b>1,653,636,990</b>
400000	Use of/Contribution to Fund Balance	-	24,642,380	(68,741,169)	(29,328,818)
<b>Total Resources for:00100 - General Fund</b>		<b>1,382,660,169</b>	<b>1,468,966,762</b>	<b>1,604,961,761</b>	<b>1,624,308,172</b>
318100	Sweetened Beverage Tax	21,511,037	21,247,301	21,326,902	21,753,440
318120	Sweet Bev Tax Penalty and Int	6,684	-	-	-
397010	Operating Transfers In	1,200,000	1,200,000	-	-
<b>Total Revenues for: 00155 - Sweetened Beverage Tax Fund</b>		<b>22,717,721</b>	<b>22,447,301</b>	<b>21,326,902</b>	<b>21,753,440</b>
400000	Use of/Contribution to Fund Balance	-	(58,188)	1,921,162	609,047
<b>Total Resources for:00155 - Sweetened Beverage Tax Fund</b>		<b>22,717,721</b>	<b>22,389,113</b>	<b>23,248,065</b>	<b>22,362,487</b>
360010	Investment Interest	-	-	300,000	100,000
360020	Inv Earn-Residual Cash	-	1,000,000	1,000,000	1,000,000
395010	Sales Of Land & Buildings	-	500,000	1,104,000	3,788,500
<b>Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund</b>		<b>-</b>	<b>1,500,000</b>	<b>2,404,000</b>	<b>4,888,500</b>
400000	Use of/Contribution to Fund Balance	-	2,828,066	965,820	(2,523,018)
<b>Total Resources for:00164 - Unrestricted Cumulative Reserve Fund</b>		<b>-</b>	<b>4,328,066</b>	<b>3,369,820</b>	<b>2,365,482</b>
397010	Operating Transfers In	3,590,277	2,252,224	1,131,071	(8,504,104)
<b>Total Revenues for: 00166 - Revenue Stabilization Fund</b>		<b>3,590,277</b>	<b>2,252,224</b>	<b>1,131,071</b>	<b>(8,504,104)</b>

## Finance General

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
400000	Use of/Contribution to Fund Balance	-	(2,252,224)	(1,131,071)	8,504,104
<b>Total Resources for:00166 - Revenue Stabilization Fund</b>		<b>3,590,277</b>	-	-	-
397000	Operating Transfers In Summ	-	(501,000)	(501,000)	(501,000)
397010	Operating Transfers In	15,000,000	(19,002,000)	(20,450,000)	(19,245,275)
397100	Intrafund Revenues	-	33,687,000	33,687,000	33,687,000
<b>Total Revenues for: 10102 - Emergency Fund</b>		<b>15,000,000</b>	<b>14,184,000</b>	<b>12,736,000</b>	<b>13,940,725</b>
400000	Use of/Contribution to Fund Balance	-	(14,184,000)	(12,736,000)	(13,940,725)
<b>Total Resources for:10102 - Emergency Fund</b>		<b>15,000,000</b>	-	-	-
317090	Short Term Rental Tax	11,401,584	11,855,163	11,829,494	12,380,221
<b>Total Revenues for: 12200 - Short-Term Rental Tax Fund</b>		<b>11,401,584</b>	<b>11,855,163</b>	<b>11,829,494</b>	<b>12,380,221</b>
400000	Use of/Contribution to Fund Balance	-	(200,123)	269,355	(112,484)
<b>Total Resources for:12200 - Short-Term Rental Tax Fund</b>		<b>11,401,584</b>	<b>11,655,040</b>	<b>12,098,848</b>	<b>12,267,736</b>
316020	B&O Tax-Admissions Rev	-	997,641	26,996,379	27,781,058
<b>Total Revenues for: 12400 - Arts and Culture Fund</b>		-	<b>997,641</b>	<b>26,996,379</b>	<b>27,781,058</b>
331110	Direct Fed Grants	8,167,523	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>8,167,523</b>	-	-	-
400000	Use of/Contribution to Fund Balance	-	(1,673)	-	-
<b>Total Resources for:14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>8,167,523</b>	<b>(1,673)</b>	-	-
314010	Payroll Expense Tax	313,346,635	325,662,548	430,024,920	451,549,175
314020	Payroll Expense Tax P&I	1,831,410	-	-	-
350190	Nsf Check Fees	20	-	-	-
<b>Total Revenues for: 14500 - Payroll Expense Tax</b>		<b>315,178,065</b>	<b>325,662,548</b>	<b>430,024,920</b>	<b>451,549,175</b>
400000	Use of/Contribution to Fund Balance	-	3,953,002	90,225,081	10,450,828
<b>Total Resources for:14500 - Payroll Expense Tax</b>		<b>315,178,065</b>	<b>329,615,550</b>	<b>520,250,001</b>	<b>462,000,002</b>
360420	Other Judgments & Settlements	1,599,993	-	-	-

## Finance General

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Total Revenues for: 14510 - Opioid Settlement Proceed Fund</b>		<b>1,599,993</b>	-	-	-
318010	Operating Assessments	827,697	-	-	-
360190	Deferred Interest-Spec Assessm	31,602	-	-	-
<b>Total Revenues for: 19811 - BIA - Pioneer Square</b>		<b>859,299</b>	-	-	-
318010	Operating Assessments	131,462	-	-	-
360190	Deferred Interest-Spec Assessm	12,638	-	-	-
<b>Total Revenues for: 19815 - BIA - Columbia City</b>		<b>144,101</b>	-	-	-
318010	Operating Assessments	15,712,878	-	-	-
<b>Total Revenues for: 19825 - BIA - Seattle Tourism</b>		<b>15,712,878</b>	-	-	-
318010	Operating Assessments	358,465	-	-	-
360190	Deferred Interest-Spec Assessm	1,244	-	-	-
<b>Total Revenues for: 19830 - BIA - Capitol Hill</b>		<b>359,709</b>	-	-	-
318010	Operating Assessments	463,067	-	-	-
360190	Deferred Interest-Spec Assessm	5,491	-	-	-
<b>Total Revenues for: 19840 - BIA - West Seattle</b>		<b>468,558</b>	-	-	-
318010	Operating Assessments	595,631	-	-	-
360190	Deferred Interest-Spec Assessm	1,377	-	-	-
<b>Total Revenues for: 19845 - BIA - Ballard</b>		<b>597,008</b>	-	-	-
318010	Operating Assessments	16,653,215	-	-	-
360190	Deferred Interest-Spec Assessm	72,082	-	-	-
<b>Total Revenues for: 19855 - BIA - Metropolitan</b>		<b>16,725,297</b>	-	-	-
318010	Operating Assessments	1,702,244	-	-	-
360190	Deferred Interest-Spec Assessm	1,531	-	-	-
<b>Total Revenues for: 19857 - BIA - SODO</b>		<b>1,703,775</b>	-	-	-
318010	Operating Assessments	176,960	-	-	-
360190	Deferred Interest-Spec Assessm	2,320	-	-	-
<b>Total Revenues for: 19880 - BIA - Chinatown-ID</b>		<b>179,280</b>	-	-	-
318010	Operating Assessments	1,768,175	-	-	-
360190	Deferred Interest-Spec Assessm	12,916	-	-	-
<b>Total Revenues for: 19890 - BIA - U District</b>		<b>1,781,091</b>	-	-	-

## Finance General

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
400000	Use of/Contribution to Fund Balance	-	2,413,000	3,173,000	-
<b>Total Resources for:20110 - General Bond Interest and Redemption Fund</b>		-	<b>2,413,000</b>	<b>3,173,000</b>	-
400000	Use of/Contribution to Fund Balance	-	-	(1,641,264)	(1,641,264)
<b>Total Resources for:20130 - LTGO Bond Interest and Redemption Fund</b>		-	-	<b>(1,641,264)</b>	<b>(1,641,264)</b>
400000	Use of/Contribution to Fund Balance	-	-	(14,965,800)	(16,315,800)
<b>Total Resources for:20140 - UTGO Bond Interest Redemption Fund</b>		-	-	<b>(14,965,800)</b>	<b>(16,315,800)</b>
317010	Real Estate Excise Tax Reet #1	24,930,605	26,125,554	31,931,975	40,088,638
318080	Other Taxes Penalties & Int	692	-	-	-
<b>Total Revenues for: 30010 - REET I Capital Fund</b>		<b>24,931,297</b>	<b>26,125,554</b>	<b>31,931,975</b>	<b>40,088,638</b>
400000	Use of/Contribution to Fund Balance	-	3,775,137	4,289,270	1,300,794
<b>Total Resources for:30010 - REET I Capital Fund</b>		<b>24,931,297</b>	<b>29,900,691</b>	<b>36,221,245</b>	<b>41,389,432</b>
317020	Real Estate Excise Tax Reet #2	24,930,605	26,125,554	31,931,975	40,088,638
318080	Other Taxes Penalties & Int	692	-	-	-
<b>Total Revenues for: 30020 - REET II Capital Fund</b>		<b>24,931,297</b>	<b>26,125,554</b>	<b>31,931,975</b>	<b>40,088,638</b>
400000	Use of/Contribution to Fund Balance	-	6,196,266	(820,558)	892,020
<b>Total Resources for:30020 - REET II Capital Fund</b>		<b>24,931,297</b>	<b>32,321,820</b>	<b>31,111,417</b>	<b>40,980,658</b>
318080	Other Taxes Penalties & Int	12,316	-	-	-
360170	Interest-Special Assessments	92,132	-	-	-
379010	Capital Assessments	1,000,009	-	-	-
<b>Total Revenues for: 35030 - LID #6750 SLU - Assessments</b>		<b>1,104,457</b>	-	-	-
391010	G.O.Bond Proceeds	-	60,208,782	60,208,782	60,208,782
<b>Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund</b>		-	<b>60,208,782</b>	<b>60,208,782</b>	<b>60,208,782</b>
400000	Use of/Contribution to Fund Balance	-	10,862,758	(55,499,074)	(55,499,074)

## Finance General

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Total Resources for:37200 - 2024 Multipurpose LTGO Bond Fund</b>		-	71,071,540	4,709,708	4,709,708
391010	G.O.Bond Proceeds	-	(10,600,000)	(10,600,000)	(10,600,000)
<b>Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund</b>		-	(10,600,000)	(10,600,000)	(10,600,000)
400000	Use of/Contribution to Fund Balance	-	-	10,600,000	10,600,000
<b>Total Resources for:37210 - 2024 LTGO Taxable Bond Fund</b>		-	(10,600,000)	-	-
400000	Use of/Contribution to Fund Balance	-	-	43,242,999	-
<b>Total Resources for:37300 - 2025 Multipurpose LTGO Bond Fund</b>		-	-	43,242,999	-
400000	Use of/Contribution to Fund Balance	-	-	10,000,000	-
<b>Total Resources for:37310 - 2025 LTGO Taxable Bond Fund</b>		-	-	10,000,000	-
400000	Use of/Contribution to Fund Balance	-	-	-	164,050,000
<b>Total Resources for:37400 - 2026 Multipurpose LTGO Bond Fund</b>		-	-	-	164,050,000
400000	Use of/Contribution to Fund Balance	-	-	9,000,000	-
<b>Total Resources for:37410 - 2026 LTGO Bond Fund B</b>		-	-	9,000,000	-
<b>Total FG Resources</b>		<b>1,849,813,379</b>	<b>1,963,057,550</b>	<b>2,311,776,179</b>	<b>2,384,257,673</b>

## Finance General

### Appropriations by Budget Summary Level and Program

#### **FG - BO-FG-2QA00 - Appropriation to Special Funds**

The purpose of the Appropriation to Special Funds Budget Summary Level is to appropriate General Fund and other centrally managed resources, several of which are based upon the performance of certain City revenues, to bond redemption or special purpose funds. These appropriations are implemented as operating transfers to the funds or accounts they support.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Appropriation to Special Funds	279,597,558	280,202,072	496,541,667	416,286,477
<b>Total</b>	<b>279,597,558</b>	<b>280,202,072</b>	<b>496,541,667</b>	<b>416,286,477</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*

#### **FG - BO-FG-2QD00 - General Purpose**

The purpose of the General Purpose Budget Summary Level is to provide appropriation authority to those programs for which there is no single appropriate managing department, or for which there is Council and/or Mayor desire for additional budget oversight.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
General Purpose	50,655,074	61,823,833	69,979,152	74,355,258
<b>Total</b>	<b>50,655,074</b>	<b>61,823,833</b>	<b>69,979,152</b>	<b>74,355,258</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

Kimberly Loving, Director

(206) 684-7999

<http://www.seattle.gov/personnel/>

## 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 20 supported 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.

The **Director's Office** 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 Human Resources Investigations Unit and Learning & Development** HRIU 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; utilizes the organizational alignment of the L&D Team's training resources and Cornerstone platform to provide proactive response to building a positive workplace culture across the City; provides employee compliance training resources and support; and the career development opportunities offered by L&D aim to encourage a culture of innovation, positively impact retention rates, and develop future City leaders.

**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 NEO Gov 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

## Seattle Department of Human Resources

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 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

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	24,029,731	26,151,592	22,580,130	23,616,565
Other Funding - Operating	367,884,445	383,395,096	426,821,096	450,306,247
<b>Total Operations</b>	<b>391,914,176</b>	<b>409,546,688</b>	<b>449,401,226</b>	<b>473,922,812</b>
<b>Total Appropriations</b>	<b>391,914,176</b>	<b>409,546,688</b>	<b>449,401,226</b>	<b>473,922,812</b>
Full-Time Equivalents Total*	118.00	118.00	96.50	96.50

*\* 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 City's 2025-2026 Proposed Budget maintains core services for the Seattle Department of Human Resources. SDHR will continue to:

- Continue to provide full HR services for the 20 supported departments;
- Administer employee benefits, leave, and workers' compensation Citywide;
- Administer centralized system for recruitment and selection of employees;

## Seattle Department of Human Resources

- Manage HR compliance, policy, and legislation requirements;
- Develop and administer system for classification of positions, wages, and reporting and analytics of employee data;
- Maintain centralized employee functions including Human Resources and Investigations Unit (HRIU), employee grievances, collective bargaining, and labor relations;

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made to streamline services and focus on core HR services within the City.

In the 2025-2026 Proposed Budget, SDHR will eliminate three divisions or programs including the Learning and Development Division, the Workforce Development Unit, and the Equity Performance Management Program. The elimination of the Learning and Development Unit means that SDHR will convert the trainings and orientations to an online course instead of in person, SDHR will transition to an advisory role with departments as they identify their own training and development needs. The elimination of the Workforce Development Unit means that SDHR will transition to an advisory role in workforce development and will transfer mentorship and internship, and responsibilities to each department. The elimination of the Equity Performance Management Program means that SDHR will transition supported departments using the current Equity Performance Management system for employee performance reviews to a lower-cost alternative. SDHR will scale the Workforce Equity Unit and Benefits Unit. SDHR will also reduce temporary labor funding. SDHR has worked with departments to identify ways to streamline or create efficiencies and enhancements in services and will transfer the Fire and Police Exams Unit to the Civil Service Commission and transfer the Deferred Compensation Unit to the Retirement Department.

### Other 2025-2026 Proposed Budget Adjustments:

Several additional baseline and operational adjustments are included in the proposed budget:

- adjust appropriation for changes to central costs including internal services, health care, retirement, and workers' compensation charges;
- align the personnel budget with actual costs;
- adjust the Annual Wage Increase (AWI);
- remove one-time budget authority; and
- include net-neutral budget changes for reorganization or consolidation of programs and projects.

### 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 \$360.4 million in 2025 and \$381.3 million in 2026. Growth in medical claims in 2025 and 2026 is projected at 9.3% and 5.8% respectively due to typical trends in medical costs plus current inflationary pressures, particularly facing inpatient services and specialty drugs. The 2025-2026 Proposed Budget assumes an estimate of approximately 11,950 regular and 220 benefits-eligible temporary employees enrolled in healthcare.

**Fire Fighters Health Care Fund:** Firefighter payments remain level at \$2.0 million in the 2025-2026 Proposed Budget.

**Industrial Insurance Fund:** The 2025 Proposed Budget reflects increased expenditures in the Industrial Insurance Fund of 25.9%, or \$11 million, relative to the 2024 Adopted Budget. For 2026, the increase is 5.2% or \$2.8 million. The year over year increase in expenditures is due principally to an adjusted outlook for pensionable claims (catastrophic injuries for which Labor & Industry collects a large sum to seed a pension fund for the claimant). In 2023, 13 such claims totaled \$10.3 million, more than three times recent yearly averages. This trend appears to be driven by presumption (that injury is due to the workplace) under State law, which has been expanded in favor of claimants by law makers in recent years. Meanwhile, the cost of medical care is also driving up expenses for typical medical claims, which are expected to increase by nearly 47%. Time loss claims are projected to decrease slightly, by

## Seattle Department of Human Resources

5%, after peaking during the COVID pandemic. The increase in revenues (26.1% in 2025 and 5.4% in 2026) to the fund, which are collections from City departments, reflects these trends plus the need to recover reserves used to pay for excess pensionable claims in 2023.

**Unemployment Insurance Fund:** The 2025-2026 Proposed Budget for unemployment insurance expenses increases appropriations relative to the 2024 Adopted Budget in anticipation of increased claims activity and per claimant costs. As departments adjust program spending and positions down to align with available resources in the 2025-2026 Proposed Budget, and as wages from concluded bargaining work their way into the City's claims payments, total costs are expected to increase.

**Group Term Life Insurance Fund:** Total costs in the fund are expected to increase in the 2025-2026 Proposed Budget, based on growth in participants and premium costs.

# Seattle Department of Human Resources

## Incremental Budget Changes

### Seattle Department of Human Resources

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>409,546,688</b>	<b>118.00</b>
<b>Baseline</b>		
Remove One-time Budget Authority	(1,255,864)	-
Bargained Annual Wage and Market Wage Increases to Base Budget	2,352,379	-
Citywide Adjustments for Standard Cost Changes	437,496	-
<b>Proposed Operating</b>		
Eliminate Citywide Learning & Development Division	(863,828)	(4.00)
Eliminate Workforce Development Unit	(485,573)	(2.00)
Eliminate Equity Performance Management Program	(468,181)	(2.00)
Remove Workforce Equity Director & Workforce Equity Advisor Positions	(371,115)	(1.50)
Remove Benefits Lead Personnel Analyst Supervisor Position	(195,492)	(1.00)
Reduce SDHR Temp Labor Funding	(106,142)	-
Transfer Deferred Comp Unit from SDHR to RET	(559,751)	(3.00)
Transfer Fire & Police Exams from SDHR to CIV/PSCSC	(1,503,117)	(6.00)
<b>Proposed Technical</b>		
2025-2026 Health Care Fund Expenditure and Revenue Adjustments	30,590,669	-
Group Term Life Fund Revenue and Expenditure Adjustments	392,119	-
Industrial Insurance Fund Expenditure and Revenue Adjustments	10,978,092	-
Revenue and Expenditure Adjustments	1,465,121	-
Final Adjustments for Standard Cost Changes	(151,289)	-
Budget-neutral alignment	-	-
Technical change to reallocate baseline budget to reflect current trends and internal transfers	-	-
Allocate Retirement Adjustment to Projects	-	-
Ongoing Changes from Current Year Legislation	(400,985)	(2.00)
	-	-
<b>Total Incremental Changes</b>	<b>\$39,854,538</b>	<b>(21.50)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$449,401,226</b>	<b>96.50</b>

# Seattle Department of Human Resources

## Description of Incremental Budget Changes

### Baseline

#### **Remove One-time Budget Authority**

Expenditures	\$(1,255,864)
Revenues	\$14,723,914

This item reverses a Payroll Expense Tax-funded TLT position ending December 31, 2024 and funding for a two-year Citywide Classification and Compensation Review project.

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures	\$2,352,379
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures	\$437,496
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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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

### Proposed Operating

#### **Eliminate Citywide Learning & Development Division**

Expenditures	\$(863,828)
Position Allocation	(4.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item eliminates the Learning & Development division of SDHR, including 2 Strategic Advisor 1 Exempt positions and 2 Sr. Training & Education Coordinator positions. All Citywide training and development currently provided by HR will be administered at the department level moving forward. SDHR will transition to an advisory role that will continue to assist departments with identifying training needs, recommending resources, and maintaining SharePoint site with tools, templates, and best practices.

#### **Eliminate Workforce Development Unit**

Expenditures	\$(485,573)
Position Allocation	(2.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item eliminates SDHR's Workforce Development unit, including the tuition reimbursement program and two positions (a Strategic Advisor and a Personnel Analyst). SDHR will transition to an advisory role, assisting departments with administering mentorship and internship programs.

# Seattle Department of Human Resources

## **Eliminate Equity Performance Management Program**

Expenditures	\$(468,181)
Position Allocation	(2.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item eliminates SDHR's Equity Performance Management Program, including two full-time positions in SDHR's Shared Admin Services and Service Delivery division. This item also reduces two positions (a Management Systems Analyst and a Strategic Advisor). SDHR will terminate the online E3 employee performance management program in favor of a lower-cost paper-based alternative. SDHR will no longer centrally oversee employee performance management for departments within its portfolio, however, it will continue to partner with them to ensure timely completion and adherence to records management and personnel rules.

## **Remove Workforce Equity Director & Workforce Equity Advisor Positions**

Expenditures	\$(371,115)
Position Allocation	(1.50)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item removes 1.5 full-time positions in the Workforce Equity division of SDHR, including one Executive 2 position and one part-time Strategic Advisor 1 position and associated appropriation. SDHR will transition to an advisory Workforce Equity role, and the Workforce Equity Strategic Plan will be administered at the department level.

## **Remove Benefits Lead Personnel Analyst Supervisor Position**

Expenditures	\$(195,492)
Position Allocation	(1.00)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item removes one full-time Benefits Lead (Personnel Analyst Supervisor) position and associated appropriation in the Shared Admin Services division of SDHR.

## **Reduce SDHR Temp Labor Funding**

Expenditures	\$(106,142)
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The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item reduces the temporary and contract labor to realign with available resources.

## **Transfer Deferred Comp Unit from SDHR to RET**

Expenditures	\$(559,751)
Revenues	\$(698,016)
Position Allocation	(3.00)

This item transfers 3 full-time positions in SDHR's Deferred Compensation Unit; one Manager1 Exempt, one Personnel Analyst, Sr, and one Personnel Analyst; to RET. It also transfers appropriation authority in the amount \$560k from SDHR to the Employees' Retirement System, including \$52k of non-labor budget. This transfer will align employee retirement benefits within one department to create efficiencies and optimize the employee experience.

# Seattle Department of Human Resources

## Transfer Fire & Police Exams from SDHR to CIV/PSCSC

Expenditures	\$(1,503,117)
Position Allocation	(6.00)

This item transfers 6 full-time positions and the associated budget in SDHR's Fire and Police Exams Unit including one Manager 2, General Govt, three Personnel Analyst, Sr, and two Personnel Analysts to the Civil Service Commissions. This transfer aligns the core functions of CIV to develop and administer entry-level and promotional civil service exams. CIV will have direct management of the staff in the unit and reduce the interdepartmental coordination needed with SDHR by transferring the unit.

### Proposed Technical

#### 2025-2026 Health Care Fund Expenditure and Revenue Adjustments

Expenditures	\$30,590,669
Revenues	\$17,435,946

This item adjusts the budget for expenditures and expected revenues in the City's health care fund (10112). Total costs including medical, dental and vision claims, plus administrative costs, are estimated to be \$360.4 million in 2025, an increase of \$30.6 million (9.3%) from 2024 Adopted Budget levels. Meanwhile revenues to the fund, based on prior claims expectations, are expected to be \$367.1 million, representing a \$24.1 million increase (7.0%) in department contributions from the 2024 Adopted Budget and an overall excess of revenue over expenditures of \$6.7 million. This excess results in a technical balancing entry, which has the effect of reducing the \$24.1 million increase to the \$17.4 million displayed immediately above, with the remaining \$6.7 million being assumed as an addition to the Health Care fund's balance.

#### Group Term Life Fund Revenue and Expenditure Adjustments

Expenditures	\$392,119
Revenues	\$392,119

This item increases revenues and expenditures in the Group Term Life, Long-Term Disability, and Accidental Death and Dismemberment Insurance Fund in response to current and projected growth in employee enrollment and premium costs. Costs are expected to continue their steady rise over the last few years, increasing approximately \$392,000 to \$7.1 million in 2025 and to \$7.2 million in 2026 from approximately \$6.7 million in the 2024 Adopted Budget.

#### Industrial Insurance Fund Expenditure and Revenue Adjustments

Expenditures	\$10,978,092
Revenues	\$9,408,899

This item adjusts the budget for expenditures and expected revenues in the City's industrial insurance (workers compensation) fund (10110). Total costs including medical and time-loss claims, plus administrative costs, are estimated to be \$53.4 million in 2025, an increase of \$11 million (25.9%) from 2024 Adopted Budget levels. Meanwhile revenues to the fund, based on prior claims expectations, are expected to be \$55.4 million, representing a \$11.5 million increase (26.1%) in department contributions from the 2024 Adopted Budget but an overall excess of revenue over expenditures of \$2.0 million. This excess results in a technical balancing entry, which has the effect of reducing the \$11.5 million increase to the \$9.4 million displayed immediately above, with the remaining \$2.0 million being assumed as an addition to the Industrial Insurance fund's balance.



# Seattle Department of Human Resources

## Revenue and Expenditure Adjustments

Expenditures	\$1,465,121
Revenues	\$1,465,121

This item adjusts revenues and expenditures in the Unemployment Insurance Fund (10111) to meet expected costs. Projected increases of \$1.46 million in 2025 and \$1.13 million in 2026 anticipate increased claims as departments adjust programs and positions to meet 2025-26 budget requirements.

## Final Adjustments for Standard Cost Changes

Expenditures	\$(151,289)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Budget-neutral alignment

Expenditures	-
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This item eliminates unnecessary indirect cost balancing entries.

## Technical change to reallocate baseline budget to reflect current trends and internal transfers

Expenditures	-
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This technical adjustment reallocates SDHR's baseline budget to reflect more recent trends as well as internal movement. Total labor and total non-labor do not change, and the impact to the general fund is negligible.

## Allocate Retirement Adjustment to Projects

Expenditures	-
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This technical CR allocates the 2024 retirement adjustments down to the project level.

## Ongoing Changes from Current Year Legislation

Expenditures	\$(400,985)
Position Allocation	(2.00)

This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance.

This change transfers ongoing budget and position authority for 3.0 FTE Recruitment and Retention positions from the Seattle Department of Human Resources to the Seattle Police Department and adds 1.0 FTE to SDHR, for a net reduction of 2.0 FTE. The three positions being transferred to SPD were originally created as part of the Recruitment & Retention Initiative item in the 2022 budget (Ordinance 126654, Section 3) and assigned to SDHR. The positions were subsequently transferred to SPD in 2024 in a standalone SPD Recruitment and Retention Ordinance (CB 120766). The additional position added to SDHR is in the Fire and Police Exams Unit and is incorporated in the unit transfer to CIV.

# Seattle Department of Human Resources

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>SDHR - BO-HR-GTL - GTL/LTD/AD&amp;D Insurance Service</b>				
10113 - Group Term Life Fund	6,493,868	6,663,381	7,055,500	7,231,887
<b>Total for BSL: BO-HR-GTL</b>	<b>6,493,868</b>	<b>6,663,381</b>	<b>7,055,500</b>	<b>7,231,887</b>
<b>SDHR - BO-HR-HEALTH - Health Care Services</b>				
10112 - Health Care Fund	310,075,775	329,825,309	360,415,978	381,304,148
63100 - Fire Fighters Healthcare Fund	1,813,023	2,000,000	2,000,000	2,000,000
<b>Total for BSL: BO-HR-HEALTH</b>	<b>311,888,797</b>	<b>331,825,309</b>	<b>362,415,978</b>	<b>383,304,148</b>
<b>SDHR - BO-HR-INDINS - Industrial Insurance Services</b>				
10110 - Industrial Insurance Fund	47,932,972	42,395,406	53,373,498	56,125,895
<b>Total for BSL: BO-HR-INDINS</b>	<b>47,932,972</b>	<b>42,395,406</b>	<b>53,373,498</b>	<b>56,125,895</b>
<b>SDHR - BO-HR-N5000 - Leadership and Administration</b>				
00100 - General Fund	180,448	(45,976)	12,024,906	12,578,988
<b>Total for BSL: BO-HR-N5000</b>	<b>180,448</b>	<b>(45,976)</b>	<b>12,024,906</b>	<b>12,578,988</b>
<b>SDHR - BO-HR-N6000 - HR Services</b>				
00100 - General Fund	23,849,283	26,197,568	10,555,224	11,037,577
<b>Total for BSL: BO-HR-N6000</b>	<b>23,849,283</b>	<b>26,197,568</b>	<b>10,555,224</b>	<b>11,037,577</b>
<b>SDHR - BO-HR-UNEMP - Unemployment Services</b>				
10111 - Unemployment Insurance Fund	1,568,808	2,511,000	3,976,121	3,644,317
<b>Total for BSL: BO-HR-UNEMP</b>	<b>1,568,808</b>	<b>2,511,000</b>	<b>3,976,121</b>	<b>3,644,317</b>
<b>Department Total</b>	<b>391,914,176</b>	<b>409,546,688</b>	<b>449,401,226</b>	<b>473,922,812</b>
<b>Department Full-Time Equivalents Total*</b>	<b>118.00</b>	<b>118.00</b>	<b>96.50</b>	<b>96.50</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

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	24,029,731	26,151,592	22,580,130	23,616,565
10110 - Industrial Insurance Fund	47,932,972	42,395,406	53,373,498	56,125,895
10111 - Unemployment Insurance Fund	1,568,808	2,511,000	3,976,121	3,644,317
10112 - Health Care Fund	310,075,775	329,825,309	360,415,978	381,304,148

## Seattle Department of Human Resources

10113 - Group Term Life Fund	6,493,868	6,663,381	7,055,500	7,231,887
63100 - Fire Fighters Healthcare Fund	1,813,023	2,000,000	2,000,000	2,000,000
<b>Budget Totals for SDHR</b>	<b>391,914,176</b>	<b>409,546,688</b>	<b>449,401,226</b>	<b>473,922,812</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
341190	Personnel Service Fees	23,013,576	26,023,402	26,344,359	27,562,704
360900	Miscellaneous Revs-Other Rev	991,921	705,598	69,447	73,007
<b>Total Revenues for: 00100 - General Fund</b>		<b>24,005,497</b>	<b>26,729,000</b>	<b>26,413,806</b>	<b>27,635,711</b>
360710	Wc Contrib-Medical Claims	28,904,715	31,718,313	33,971,618	36,435,746
360720	Wc Contrib-Pension Payouts	1,033,780	1,700,000	9,804,000	9,804,000
360730	Wc Contrib-Pooled Adm Costs	9,563,461	10,546,286	11,644,382	12,182,247
<b>Total Revenues for: 10110 - Industrial Insurance Fund</b>		<b>39,501,956</b>	<b>43,964,599</b>	<b>55,420,000</b>	<b>58,421,992</b>
400000	Use of/Contribution to Fund Balance	-	(1,569,193)	(2,046,503)	(2,296,098)
<b>Total Resources for:10110 - Industrial Insurance Fund</b>		<b>39,501,956</b>	<b>42,395,406</b>	<b>53,373,498</b>	<b>56,125,895</b>
360740	Unemployment Comp Contri	2,460,777	2,409,000	3,976,121	3,644,317
<b>Total Revenues for: 10111 - Unemployment Insurance Fund</b>		<b>2,460,777</b>	<b>2,409,000</b>	<b>3,976,121</b>	<b>3,644,317</b>
400000	Use of/Contribution to Fund Balance	-	102,000	-	-
<b>Total Resources for:10111 - Unemployment Insurance Fund</b>		<b>2,460,777</b>	<b>2,511,000</b>	<b>3,976,121</b>	<b>3,644,317</b>
350190	Nsf Check Fees	40	-	-	-
360020	Inv Earn-Residual Cash	2,569,155	2,315,200	2,802,891	2,929,022
360370	Insurance Prens & Recoveries	11,381,168	13,299,892	13,090,619	14,137,868
360520	Health Care Ins Contrib-Employ	38,739,053	41,614,595	40,325,506	41,132,016
360530	Dental Premiums-Employee	2,288,123	-	2,380,563	2,428,174
360770	Health Care Premiums-Employ	270,955,635	285,042,347	307,751,835	327,300,758
360900	Miscellaneous Revs-Other Rev	790,166	707,998	769,642	769,642
<b>Total Revenues for: 10112 - Health Care Fund</b>		<b>326,723,340</b>	<b>342,980,031</b>	<b>367,121,056</b>	<b>388,697,480</b>
400000	Use of/Contribution to Fund Balance	-	(13,154,721)	(6,705,078)	(7,393,331)
<b>Total Resources for:10112 - Health Care Fund</b>		<b>326,723,340</b>	<b>329,825,310</b>	<b>360,415,978</b>	<b>381,304,148</b>

## Seattle Department of Human Resources

360020	Inv Earn-Residual Cash	-	17,597	37,597	37,597
360470	Employee Grp Trm Life Contribut	4,324,013	3,572,427	4,552,047	4,643,088
360480	Grp Trm Life Insur Employr	511,708	550,105	700,953	714,972
360500	L/T Disabil Insur Employee Con	1,546,371	2,269,004	1,684,489	1,718,178
360510	L/T Disabil Insur Employer Con	108,335	254,248	118,011	120,372
<b>Total Revenues for: 10113 - Group Term Life Fund</b>		<b>6,490,429</b>	<b>6,663,381</b>	<b>7,093,097</b>	<b>7,234,207</b>
400000	Use of/Contribution to Fund Balance	-	-	(37,597)	(2,320)
<b>Total Resources for:10113 - Group Term Life Fund</b>		<b>6,490,429</b>	<b>6,663,381</b>	<b>7,055,500</b>	<b>7,231,887</b>
360520	Health Care Ins Contrib-Employ	1,820,342	2,000,000	2,000,000	2,000,000
<b>Total Revenues for: 63100 - Fire Fighters Healthcare Fund</b>		<b>1,820,342</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Total SDHR Resources</b>		<b>401,002,340</b>	<b>410,124,097</b>	<b>453,234,902</b>	<b>477,941,958</b>

## Appropriations by Budget Summary Level and Program

## Seattle Department of Human Resources

### **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>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
GTL/LTD/AD&D Insurance	6,493,868	6,663,381	7,055,500	7,231,887
<b>Total</b>	<b>6,493,868</b>	<b>6,663,381</b>	<b>7,055,500</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*

### **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>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Health Care Services	311,888,797	331,825,309	362,415,978	383,304,148
<b>Total</b>	<b>311,888,797</b>	<b>331,825,309</b>	<b>362,415,978</b>	<b>383,304,148</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*

### **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>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Industrial Insurance Services	47,932,972	42,395,406	53,373,498	56,125,895
<b>Total</b>	<b>47,932,972</b>	<b>42,395,406</b>	<b>53,373,498</b>	<b>56,125,895</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>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	3,354,947	3,576,966	3,583,917	3,701,758
Departmental Indirect Costs	3,213,206	2,948,095	2,990,887	3,126,525
Divisional Indirect Costs	4,521,418	4,078,434	3,177,809	3,323,754
Indirect Cost Recovery	(10,909,122)	(13,162,575)	-	-
Pooled Benefits	-	2,513,104	2,272,293	2,426,951
<b>Total</b>	<b>180,448</b>	<b>(45,976)</b>	<b>12,024,906</b>	<b>12,578,988</b>
Full-time Equivalents Total*	32.00	32.00	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>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	3,354,947	3,576,966	3,583,917	3,701,758

### **Departmental Indirect Costs**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Departmental Indirect Costs	3,213,206	2,948,095	2,990,887	3,126,525
Full Time Equivalents Total	17.00	17.00	17.00	17.00

### **Divisional Indirect Costs**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Divisional Indirect Costs	4,521,418	4,078,434	3,177,809	3,323,754
Full Time Equivalents Total	15.00	15.00	14.00	14.00

### **Indirect Cost Recovery**

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Indirect Cost Recovery	(10,909,122)	(13,162,575)	-	-

# Seattle Department of Human Resources

## Pooled Benefits

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Pooled Benefits	-	2,513,104	2,272,293	2,426,951

### **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	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
HR Investigations	1,438,024	1,471,035	1,027,127	1,077,810
HR Service Delivery	2,019,328	2,235,813	780,153	828,257
HR Shared/Admin Services	9,168,816	11,115,499	5,176,695	5,431,552
HR Work Force Equity	2,071,027	1,054,711	-	-
Labor Relations	2,626,765	2,757,161	1,127,786	1,183,495
Recruit Retent	4,501,628	5,652,515	1,580,954	1,648,925
Training/Org Effectiveness	2,023,694	1,910,834	862,510	867,539
<b>Total</b>	<b>23,849,283</b>	<b>26,197,568</b>	<b>10,555,224</b>	<b>11,037,577</b>
Full-time Equivalents Total*	86.00	86.00	65.50	65.50

*\*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**

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
HR Investigations	1,438,024	1,471,035	1,027,127	1,077,810
Full Time Equivalents Total	5.00	5.00	5.00	5.00

### **HR Service Delivery**

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
HR Service Delivery	2,019,328	2,235,813	780,153	828,257
Full Time Equivalents Total	8.50	9.50	8.50	8.50

# Seattle Department of Human Resources

## HR Shared/Admin Services

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
HR Shared/Admin Services	9,168,816	11,115,499	5,176,695	5,431,552
Full Time Equivalents Total	39.00	41.00	37.00	37.00

## HR Work Force Equity

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
HR Work Force Equity	2,071,027	1,054,711	-	-
Full Time Equivalents Total	9.50	9.50	8.00	8.00

## Labor Relations

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Labor Relations	2,626,765	2,757,161	1,127,786	1,183,495
Full Time Equivalents Total	5.00	5.00	5.00	5.00

## Recruit Retent

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Recruit Retent	4,501,628	5,652,515	1,580,954	1,648,925
Full Time Equivalents Total	10.00	10.00	-	-

## Training/Org Effectiveness

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Training/Org Effectiveness	2,023,694	1,910,834	862,510	867,539
Full Time Equivalents Total	9.00	6.00	2.00	2.00

### **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	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Unemployment Services	1,568,808	2,511,000	3,976,121	3,644,317
<b>Total</b>	<b>1,568,808</b>	<b>2,511,000</b>	<b>3,976,121</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*



# Seattle Information Technology Department

Rob Lloyd, Chief Technology Officer

(206) 386-0026

<http://www.seattle.gov/seattleIT>

## Department Overview

Seattle IT is a trusted partner that provides secure, reliable, and compliant technologies enabling the City to deliver equitable and responsive services to the public.

The Seattle Information Technology Department (Seattle IT) provides strategic direction for and management of the City's information technology resources. Our services include data, telephone, and radio networks; applications and application infrastructure; desktop, mobile, and printing device support; website and digital engagement tools; data centers, servers, storage, and backup; video production and coverage of public meetings; and community support for digital equity, civic technology, and public internet access initiatives. Seattle IT also manages the City's cable fund, designated projects on behalf of the City, other departments, and regional partners.

Seattle IT is organized into eight divisions: Applications; Collaboration and Workplace Technologies; Security and Infrastructure; Project Delivery; Client and Community Engagement; Data Privacy, Accountability, and Compliance; Chief of Staff; and Finance.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
Other Funding - Operating	244,643,878	278,003,083	262,468,939	269,711,589
<b>Total Operations</b>	<b>244,643,878</b>	<b>278,003,083</b>	<b>262,468,939</b>	<b>269,711,589</b>
<b>Capital Support</b>				
Other Funding - Capital	38,798,361	24,493,025	20,976,134	17,639,366
<b>Total Capital</b>	<b>38,798,361</b>	<b>24,493,025</b>	<b>20,976,134</b>	<b>17,639,366</b>
<b>Total Appropriations</b>	<b>283,442,239</b>	<b>302,496,108</b>	<b>283,445,073</b>	<b>287,350,955</b>

Full-Time Equivalents Total*	669.00	678.00	615.00	615.00
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\* 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

As an internal service department, Seattle IT provides services to other City departments that in turn fund Seattle IT's budget. The City's 2025-2026 Proposed Budget maintains core services for Seattle IT. The department will continue current service levels in cybersecurity, applications, infrastructure, public records disclosure coordination, City IT governance and administration, client solutions, and the Affordable Seattle program.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated

## Seattle Information Technology Department

Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in the following areas.

Reductions of 25% to the IT project delivery program, device support and replacement program, and the service desk are the most significant changes in the proposed budget. The combined decreases the department budget by \$5.5 million, and reduces a total of 29 positions. Service desk call wait times will likely increase and may potentially double, and staff will be using older computers and experiencing slower response to IT support needs. The City's financial constraints are expected to lead to fewer IT projects generally; however the reduction to the project delivery program will require managing existing resources differently for remaining project portfolio.

ITD is also taking reductions less impactful to customer departments, leading to \$17.9 million in budget reductions. In order to achieve this the department will increase its personnel vacancy rate to 8%, assume retirements, reduce department project budget, reduce temporary staffing budget, and reduce the operations and maintenance contracts currently held. Impacts from these reductions will be felt by Seattle IT, and additional pressure will be applied to manage with fewer resources.

In addition to the City's shortfall, revenues from cable subscription fees continue to decline as fewer people use traditional cable television. In order to balance the Cable Television Franchise Fund, \$2 million and 6 positions are reduced from the Seattle Channel program. This will reduce programming down to basic City Council and Executive coverage, resulting in a noticeable change to service levels. The City will need to minimize overlapping coverage requests when scheduling programming.

As the City's coordinator and supplier of all technology needs, Seattle IT also manages the budget for external needs like Microsoft licensing, sever and storage, police technology like body worn cameras, Adobe, Oracle and many other services and software. These costs are increasing by \$8.4M in the proposed budget with the largest portion (\$2.1M) related to fees for the regional public safety radio network.

The proposed budget also includes many technical adjustments and Citywide changes, including \$17.2 million related to contract and wage increase agreements. Two capital IT projects were approved in the proposed budget: a \$5.6 million upgrade and transition to the cloud of two Oracle Enterprise Content Management systems; and a \$1.9 million project for SPD to use for a timekeeping, leave and scheduling system.

# Seattle Information Technology Department

## Incremental Budget Changes

### Seattle Information Technology Department

	Dollars	FTE
<b>2025 Beginning Budget</b>	<b>292,228,147</b>	<b>678.00</b>
<b>Baseline</b>		
Remove 2024 One-Time Items	(4,613,711)	-
Baseline Technical Adjustments	(7,426,058)	-
Inflation Adjustments	6,208,280	-
Citywide Adjustments for Standard Cost Changes	(117,907)	-
Bargained Annual Wage and Market Wage Increases to Base Budget	1,941,549	-
Labor and Maintenance Budget Realignment	2,326,828	-
Realign Post-Rate Revenue Changes	(297,522)	-
Updates to the Counts Used to Cost Department IT Budgets	(736,052)	-
Depreciation, Principal and Interest True-Up	725,929	-
Adjust Capital Projects Outyears	-	-
Cable Fund Technical Adjustments	(1,574,080)	-
<b>Proposed Operating</b>		
Reduction to the Project Delivery Program	(2,453,119)	(12.00)
Reduction to the Device Support Program	(2,004,420)	(11.00)
Reduction to the City IT Service Desk	(997,119)	(6.00)
Reduction to Salaries Budget with Higher Vacancy Rate and Retirement Assumption	(4,374,222)	-
Reduction to Discretionary Budgets Departmentwide	(8,075,833)	(2.00)
Reduction to Operational Maintenance Agreements and Contracting Budgets	(3,203,145)	-
Reduction to Applications to Support Inflation-Driven Maintenance Budget Increases	(2,236,801)	-
Reduction to Seattle Channel Cable Funded Programming	(1,601,206)	(6.00)
Additional Budget for Adobe and Enterprise Agreements	1,678,250	-
Additional Budget for Department-Specific Technologies	1,892,595	-
Additional Budget for Permitting and Geospatial Platforms	801,000	-
Additional Budget for Records Renewals	700,000	-
Additional Budget for Cybersecurity Renewals	597,000	-
Additional Budget for Technical Infrastructure Renewals	475,000	-
Continue the Affordable Seattle Program	116,989	-
Transferring Staff from CBO to ITD for Affordable Seattle Program	208,699	1.00
PSERN Operator Increase	1,723,969	-
<b>Proposed Capital</b>		
Enterprise Content Management Oracle Cloud Migration	1,758,191	-

## Seattle Information Technology Department

	Dollars	FTE
Time Tracking, Leave and Scheduling for the Seattle Police Department	1,905,363	-
Reduction to Replacements of Seattle Channel Capital Equipment	(372,484)	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(333,383)	-
Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77	11,218,918	-
Indirect Cost Adjustment from Budget Changes	(131,869)	-
Reducing Accela Permitting Sunset Positions	(661,405)	(4.00)
Ongoing Changes from Current Year Legislation	-	(23.00)
Operating Impacts of Capital Adjustments	(645,941)	-
Telecom Redesign Project Shift in Bond Issuance	3,460,000	-
Maintenance Funding for SPU-Specific Items	454,644	-
Add Maintenance Budget for Oracle ECM Upgrade	-	-
Add Maintenance Budget for SPD's Time Keeping, Leave and Scheduling Software	-	-
SPU Technology Budget Adjustment	(305,000)	-
Seattle City Light Technology Budget Adjustment	(4,815,000)	-
<b>Total Incremental Changes</b>	<b>\$(8,783,074)</b>	<b>(63.00)</b>
<b>Total 2025 Proposed Budget</b>	<b>\$283,445,073</b>	<b>615.00</b>

## Description of Incremental Budget Changes

### Baseline

#### Remove 2024 One-Time Items

Expenditures	\$(4,613,711)
Revenues	\$(1,941,094)

This item includes budget adjustments for one-time changes in the 2024 Adopted Budget, including removal of a Council add of \$1 million for the RecordPoint project, and a \$2.5 million transfer from the radio reserve to the General Fund.

#### Baseline Technical Adjustments

Expenditures	\$(7,426,058)
Revenues	\$1,115,703

This item fixes a budgeting error that inadvertently added labor increases before they were under agreement, and makes minor changes to the baseline budget, including \$55,000 for Video Voter's guide funding, and removing \$14,000 for SPD internal operating initiatives.

# Seattle Information Technology Department

## Inflation Adjustments

Expenditures	\$6,208,280
Revenues	\$6,208,271

This item updates ITD's base budget for inflation factors, to provide budget for increasing costs. The City Budget Office provides ITD inflation assumptions for items such as wage adjustments, health care and retirement.

## Citywide Adjustments for Standard Cost Changes

Expenditures	\$(117,907)
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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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures	\$1,941,549
Revenues	\$1,934,064

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

## Labor and Maintenance Budget Realignment

Expenditures	\$2,326,828
Revenues	\$2,326,836

This item realigns budget for Seattle IT's staffing and labor costs where the costs are occurring, and also realigns Seattle IT's funding for annual software maintenance contracts with the projected IT service needs for the proposed budget.

## Realign Post-Rate Revenue Changes

Expenditures	\$(297,522)
Revenues	\$(137,372)

This item updates budget and revenues to reflect changes made to Seattle IT's budget after customer rates were finalized during the 2024 budgeting process.

## Updates to the Counts Used to Cost Department IT Budgets

Expenditures	\$(736,052)
Revenues	\$(736,050)

This baseline change updates the counts (of devices, licenses, employees, etc) used in Seattle IT's various cost recovery methodologies to better reflect current IT usage across the City.

## Seattle Information Technology Department

### Depreciation, Principal and Interest True-Up

Expenditures	\$725,929
Revenues	\$725,497

This item adjusts the amount and distribution of Seattle IT's depreciation, principal and interest budget based on the debt service schedule and planned spending in the proposed budget.

### Adjust Capital Projects Outyears

Expenditures	-
Revenues	\$10,950,064

This item adds bond and department billing revenue to Seattle IT's fund for planned capital budget projects, and adjusts capital project outyear budgets to align with the six-year CIP plan by adding budget to year 2030.

### Cable Fund Technical Adjustments

Expenditures	\$(1,574,080)
Revenues	\$(1,574,081)

This item adjusts the Cable Television Franchise Fee Fund budget, reducing the cable fund to match the reductions taken to the Seattle Channel needed to balance the fund in the proposed budget,

### Proposed Operating

#### Reduction to the Project Delivery Program

Expenditures	\$(2,453,119)
Revenues	\$(2,454,444)
Position Allocation	(12.00)

Due to City financial constraints, the proposed budget includes a reduction to ITD's project delivery team by 25%, \$2.45 million and 12 FTEs (six Information Technology Professional - Bs; two Information Technology Professional - As; one Strategic Advisor 1, IT; one Strategic Advisor 2, one Strategic Advisor 3; and one Executive 2). This team serves as the staffing on IT projects in the City, providing project management and business analyst support among several other lines of support. This reduction anticipates a reduction in IT projects in the City due to overall budget reductions and may result in ITD managing available resources differently. The team maintains approximately a staff of 36 and nearly \$7.5 million.

#### Reduction to the Device Support Program

Expenditures	\$(2,004,420)
Revenues	\$(2,005,568)
Position Allocation	(11.00)

Due to City financial constraints, the proposed budget includes a reduction to ITD's device support program by 25%, \$2 million and 11 FTEs (nine Information Technology Professional - Cs and two Information Technology Professional - Bs). This program provides a number of services to the City, but primarily serves as the computer replacement staff and equipment. This reduction will require ITD to realign the services the program is able to provide, including less frequent replacement of aging technology and capacity to respond to service requests. This program maintains approximately a staff of 33 and \$6 million.

## Seattle Information Technology Department

### Reduction to the City IT Service Desk

Expenditures	\$(997,119)
Revenues	\$(997,764)
Position Allocation	(6.00)

Due to City financial constraints, the proposed budget includes a reduction to ITD's service desk by 25%, \$1 million and 6 FTEs (six Information Technology Systems Analysts). The service desk provides the City's staff center for staff having technology issues or needs, which can come through the online ticket system or direct calls into the service phone center. This reduction will impact the service desk's overall ability to respond to requests, including call wait times potentially growing from three to ten minutes, and slower issue resolution. This team maintains approximately a staff of 18 and \$3 million.

### Reduction to Salaries Budget with Higher Vacancy Rate and Retirement Assumption

Expenditures	\$(4,374,222)
Revenues	\$(4,310,371)

Due to City financial constraints, the proposed budget includes a reduction to ITD's salary budget of \$4.3 million. The department's staffing vacancy rate assumption will increase to 8%, currently at 6%, and assumes 11 retirements over 2025 and 2026. This item reduces budget without directly impacting other departments, however the department will have to manage to this, likely reducing services in areas unknown until implemented.

### Reduction to Discretionary Budgets Departmentwide

Expenditures	\$(8,075,833)
Revenues	\$(8,075,954)
Position Allocation	(2.00)

Due to City financial constraints, the proposed budget includes a reduction to ITD's discretionary budgets across the department by \$8 million and 2 FTEs (two Information Technology Professional - As). This reduction includes \$3.9 million of SDOT project budget unused in recent budgets, \$2.8 million of temporary employee budget, and \$1.2 million of other budget reductions. Reducing these items will restrict flexibility in ITD's budget, but will not likely impact other departments and customers.

### Reduction to Operational Maintenance Agreements and Contracting Budgets

Expenditures	\$(3,203,145)
Revenues	\$(3,203,145)

Due to City financial constraints, the proposed budget includes a reduction to ITD's operational maintenance agreements and contracting budgets by \$3.2 million. ITD reviewed the contracts and agreements held and proposed a reduction to defund ones analyzed to be capable of existing staff to perform, or other ways to operate without them moving forward. This item will further reduce flexibility within the department, but should not impact other departments or customers.

### Reduction to Applications to Support Inflation-Driven Maintenance Budget Increases

Expenditures	\$(2,236,801)
Revenues	\$(2,234,576)

ITD is the City's coordinator for technology services, including external software providers, many of which have grown in cost and continue to rise above inflation in cases. This item reduces the software maintenance expenditures by \$2.2 million in order to help the impact of some of these cost increases listed elsewhere in the ITD proposed budget. These software costs may require refunding this reduction in a future budget.

# Seattle Information Technology Department

## Reduction to Seattle Channel Cable Funded Programming

Expenditures	\$(1,601,206)
Revenues	\$(1,601,570)
Position Allocation	(6.00)

The City's revenues from cable television subscriptions continues to decline, leading to reductions needed to keep the Cable Television Franchise Fund in balance in the proposed budget. This item reduces Seattle Channel services by \$1.6 million and 6 FTEs (three Video Specialist IIs; one Information Technology Professional - B; one Strategic Advisor 2, Exempt; and one Strategic Advisor 2, CSPI&P). Programming will be reduced to Council and Executive meetings and events, along with reductions to capital expenses needing to be absorbed within underspend.

## Additional Budget for Adobe and Enterprise Agreements

Expenditures	\$1,678,250
Revenues	\$1,678,250

This funds \$1.7 million in additional budget for increased annual renewals related to the city's Adobe and Microsoft Enterprise agreements. These contracts have seen higher than anticipated growth after the pandemic, after years of smaller increases.

## Additional Budget for Department-Specific Technologies

Expenditures	\$1,892,595
Revenues	\$1,892,595

This item adds \$1.9M for increased maintenance budget for department-specific technologies, including software supporting body worn cameras, Oracle for the utilities, and timekeeping software for SFD.

## Additional Budget for Permitting and Geospatial Platforms

Expenditures	\$801,000
Revenues	\$801,000

This item for \$800,000 funds increases in the O&M costs for the City's Accela permitting software, and for mapping GIS services.

## Additional Budget for Records Renewals

Expenditures	\$700,000
Revenues	\$700,000

This item funds \$700,000 for the annual license renewals for City records systems, including the RecordPoint project underway, and systems used by the City's public records team.

## Additional Budget for Cybersecurity Renewals

Expenditures	\$597,000
Revenues	\$597,000

This item funds \$600,000 in O&M for cybersecurity services software the City uses to defend itself from cyber attacks, for both items unintentionally left out of the previous budget, and new items to the City.



## Seattle Information Technology Department

### Additional Budget for Technical Infrastructure Renewals

Expenditures	\$475,000
Revenues	\$475,000

This item for \$475,000 funds annual license renewals related to technical infrastructure, including server backup services and virtual computer access.

### Continue the Affordable Seattle Program

Expenditures	\$116,989
Revenues	\$(255,960)

This item increases Payroll Expense Tax funding of \$416,000 in 2025 and \$429,000 in 2026 to support the Affordable Seattle Program and CiviForm application to replace funding from CLFR funds that expire in 2024. This funding is offset by reductions from the ITD fund, resulting in an overall increase to the program of \$117,000 annually. This increase enables the Affordable Seattle Program to continue at its current staffing and program level, as well as additional technical and consulting services. The Affordable Seattle Program and CiviForm application are proven to decrease the cost to live in Seattle and increase economic revitalization of the most vulnerable communities.

### Transferring Staff from CBO to ITD for Affordable Seattle Program

Expenditures	\$208,699
Revenues	\$(12,359)
Position Allocation	1.00

This item transfers one position and budget currently working on the Affordable Seattle Program within the City Budget Office to unite with the larger team housed within Seattle IT. The proposal would shift the allocated staffing budget for the 1.0 FTE (Strategic Advisor 2, Exempt) through Payroll Expense Tax to Seattle IT and align budget with actual staff cost.

### PSERN Operator Increase

Expenditures	\$1,723,969
Revenues	\$575,906

This item increases funding by \$1.7M to pay the Public Safety Emergency Radio Network (PSERN) operator, which serves as the region's emergency radio service. PSERN began operations in 2024 and adopted a rate plan which grows annually, and the City will need to budget for the incremental amount each year.

## Proposed Capital

### Enterprise Content Management Oracle Cloud Migration

Expenditures	\$1,758,191
Revenues	\$1,758,191

This \$5.6M project over three years will move and upgrade two Oracle Enterprise Content Management (ECM) platforms to the cloud, which serves departments across the City for critical applications such as the permitting system, utility assistance program, electronic document management system, Seattle City Light's customer online application, and AP/procurement systems. The current ECM versions will no longer be supported after 2026, the upgrade will also bring the system technically up to date, and create efficiencies including reduced cost for future upgrades.

# Seattle Information Technology Department

## Time Tracking, Leave and Scheduling for the Seattle Police Department

Expenditures	\$1,905,363
Revenues	\$1,905,363

This item adds \$1.9M for the procurement, implementation, and maintenance of a scheduling and timekeeping system to provide for better management of staff resources in the department and help align with the City's new time keeping Workday system implemented in 2024.

## Reduction to Replacements of Seattle Channel Capital Equipment

Expenditures	\$(372,484)
Revenues	\$(372,484)

This item is described in the Reduction to Seattle Channel Cable Funded Programming budget change, and serves as the capital portion of the reductions needed, reallocating \$372,000 in this equipment replacement program to other funding needs. The City's revenues from cable television subscriptions continues to decline, leading to reductions needed to keep the Cable Television Franchise Fund in balance in the proposed budget.

### Proposed Technical

## Final Adjustments for Standard Cost Changes

Expenditures	\$(333,383)
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Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Bargained Annual Wage and Market Wage Increases to Base Budget – Local 77

Expenditures	\$11,218,918
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This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and Local 77 bargaining units, for personnel costs included in this department's budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

## Indirect Cost Adjustment from Budget Changes

Expenditures	\$(131,869)
Revenues	\$(131,866)

This item represents the impacts of 2023-2024 budget items on Seattle IT's indirect cost model. As funding changes with budget decisions made, it affects the level of indirect cost charges made as levels increase or decrease in changing programs.

## Seattle Information Technology Department

### Reducing Accela Permitting Sunset Positions

Expenditures	\$(661,405)
Revenues	\$(662,053)
Position Allocation	(4.00)

In the 2023 Adopted and 2024 Endorsed Budget, four FTEs (three Information Technology Professional - Bs, and one Information Technology Professional - A) were added to Seattle IT's Accela permitting program. These positions will sunset in 2024, and this item reduces the positions and budget from the program.

### Ongoing Changes from Current Year Legislation

Position Allocation	(23.00)
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This change includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance. For ITD, this item removes 23 positions funded by Coronavirus Local Fiscal Recovery, which ends in 2024.

### Operating Impacts of Capital Adjustments

Expenditures	\$(645,941)
Revenues	\$(645,941)

This item reflects the operating impacts of the bond changes being made in the 2025 budget. As a result of the Telecommunications CIP adjustment moving bond issuance budget from 2024 and into 2025, this change request adjusts principal and interest costs on the proposed bond issuances.

### Telecom Redesign Project Shift in Bond Issuance

Expenditures	\$3,460,000
Revenues	\$3,460,000

This item moves \$3.5 million of bond funding to the telecom redesign project in 2025, that was previously planned for 2024. The project has been delayed because of staffing and technology changes, and these budget changes reflect the revised spending plan.

### Maintenance Funding for SPU-Specific Items

Expenditures	\$454,644
Revenues	\$454,644

This item for \$455,000 funds maintenance costs for SPU-specific annual renewal costs.

### Add Maintenance Budget for Oracle ECM Upgrade

Expenditures	-
Revenues	-

This item starts in 2026 for \$127,000 and will support increased maintenance costs related to the Oracle Enterprise Content Management project that is moving those systems to the cloud.

## Seattle Information Technology Department

### Add Maintenance Budget for SPD's Time Keeping, Leave and Scheduling Software

Expenditures	-
Revenues	-

This item will support O&M costs related to the SPD time keeping, leave and scheduling software for \$704,000 starting in 2026.

### SPU Technology Budget Adjustment

Expenditures	\$(305,000)
Revenues	\$(305,000)

This item changes appropriation authority for the anticipated Seattle Public Utilities (SPU) budget for IT projects in 2025 and 2026. This change aligns budget with forecasted spending plan.

### Seattle City Light Technology Budget Adjustment

Expenditures	\$(4,815,000)
Revenues	\$(4,815,000)

This item changes appropriation authority for the anticipated Seattle City Light's budget for IT projects in 2025 and 2026. This change will align budget with the forecasted spending plan.

# Seattle Information Technology Department

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>ITD - BC-IT-C0700 - Capital Improvement Projects</b>				
50410 - Information Technology Fund	38,798,361	24,493,025	20,976,134	17,639,366
<b>Total for BSL: BC-IT-C0700</b>	<b>38,798,361</b>	<b>24,493,025</b>	<b>20,976,134</b>	<b>17,639,366</b>
<b>ITD - BO-IT-D0100 - Leadership and Administration</b>				
50410 - Information Technology Fund	26,964,129	30,221,208	27,441,343	28,794,291
<b>Total for BSL: BO-IT-D0100</b>	<b>26,964,129</b>	<b>30,221,208</b>	<b>27,441,343</b>	<b>28,794,291</b>
<b>ITD - BO-IT-D0200 - Cable Franchise</b>				
10101 - Cable TV Franchise Fund	6,399,192	7,203,147	5,629,067	5,825,238
<b>Total for BSL: BO-IT-D0200</b>	<b>6,399,192</b>	<b>7,203,147</b>	<b>5,629,067</b>	<b>5,825,238</b>
<b>ITD - BO-IT-D0300 - Technology Infrastructure</b>				
50410 - Information Technology Fund	57,576,714	65,950,075	65,128,251	70,320,311
<b>Total for BSL: BO-IT-D0300</b>	<b>57,576,714</b>	<b>65,950,075</b>	<b>65,128,251</b>	<b>70,320,311</b>
<b>ITD - BO-IT-D0400 - Frontline Services and Workplace</b>				
50410 - Information Technology Fund	55,241,462	49,800,303	48,530,693	49,657,165
<b>Total for BSL: BO-IT-D0400</b>	<b>55,241,462</b>	<b>49,800,303</b>	<b>48,530,693</b>	<b>49,657,165</b>
<b>ITD - BO-IT-D0500 - Digital Security &amp; Risk</b>				
50410 - Information Technology Fund	7,017,352	8,190,242	8,491,693	8,501,054
<b>Total for BSL: BO-IT-D0500</b>	<b>7,017,352</b>	<b>8,190,242</b>	<b>8,491,693</b>	<b>8,501,054</b>
<b>ITD - BO-IT-D0600 - Applications</b>				
14000 - Coronavirus Local Fiscal Recovery Fund	4,278,355	(1,673)	-	-
14500 - Payroll Expense Tax	199,595	566,274	1,114,245	1,124,176
50410 - Information Technology Fund	81,595,193	110,246,431	98,784,782	97,862,536
<b>Total for BSL: BO-IT-D0600</b>	<b>86,073,142</b>	<b>110,811,032</b>	<b>99,899,027</b>	<b>98,986,713</b>
<b>ITD - BO-IT-D0800 - Client Solutions</b>				
50410 - Information Technology Fund	5,371,886	5,827,075	7,348,865	7,626,818
<b>Total for BSL: BO-IT-D0800</b>	<b>5,371,886</b>	<b>5,827,075</b>	<b>7,348,865</b>	<b>7,626,818</b>
<b>Department Total</b>	<b>283,442,239</b>	<b>302,496,108</b>	<b>283,445,073</b>	<b>287,350,955</b>
<b>Department Full-Time Equivalents Total*</b>	<b>673.00</b>	<b>670.00</b>	<b>615.00</b>	<b>615.00</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 Information Technology Department

### Budget Summary by Fund Seattle Information Technology Department

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Actuals</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Proposed</b>
10101 - Cable TV Franchise Fund	6,399,192	7,203,147	5,629,067	5,825,238
14000 - Coronavirus Local Fiscal Recovery Fund	4,278,355	(1,673)	-	-
14500 - Payroll Expense Tax	199,595	566,274	1,114,245	1,124,176
50410 - Information Technology Fund	272,565,097	294,728,361	276,701,761	280,401,540
<b>Budget Totals for ITD</b>	<b>283,442,239</b>	<b>302,496,108</b>	<b>283,445,073</b>	<b>287,350,955</b>

# Seattle Information Technology Department

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
321090	Bus Lic&Perm-Cable Fran Fees	41,073	5,463,460	5,587,749	5,379,884
321900	Bus Lic&Perm-Other	6,097,038	-	-	-
360020	Inv Earn-Residual Cash	-	28,752	80,760	77,756
<b>Total Revenues for: 10101 - Cable TV Franchise Fund</b>		<b>6,138,111</b>	<b>5,492,212</b>	<b>5,668,509</b>	<b>5,457,640</b>
400000	Use of/Contribution to Fund Balance	-	1,710,935	(39,443)	367,597
<b>Total Resources for:10101 - Cable TV Franchise Fund</b>		<b>6,138,111</b>	<b>7,203,147</b>	<b>5,629,066</b>	<b>5,825,237</b>
331110	Direct Fed Grants	4,278,355	-	-	-
<b>Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund</b>		<b>4,278,355</b>	<b>-</b>	<b>-</b>	<b>-</b>
331110	Direct Fed Grants	1,707	-	-	-
341400	Fiber Communications Revenues	2,424,828	-	-	-
342130	Communication Service Fees	309,131	-	-	-
348170	Isf-Itd Alloc Rev	197,795,443	212,178,075	209,667,161	221,429,418
348180	Isf-Itd Billed Rev	36,828,105	65,005,735	53,922,740	52,035,981
360020	Inv Earn-Residual Cash	-	-	-	-
360220	Interest Earned On Delinquent A	491	-	-	-
360900	Miscellaneous Revs-Other Rev	147,713	-	-	-
391010	G.O.Bond Proceeds	18,005,000	10,911,700	9,195,000	5,949,000
391080	Premium On Gen Obl Bonds	1,856,000	-	-	-
397010	Operating Transfers In	17,068,486	3,791,017	-	-
<b>Total Revenues for: 50410 - Information Technology Fund</b>		<b>274,436,904</b>	<b>291,886,526</b>	<b>272,784,901</b>	<b>279,414,399</b>
400000	Use of/Contribution to Fund Balance	-	2,841,833	3,916,864	987,143
<b>Total Resources for:50410 - Information Technology Fund</b>		<b>274,436,904</b>	<b>294,728,359</b>	<b>276,701,765</b>	<b>280,401,542</b>
<b>Total ITD Resources</b>		<b>284,853,370</b>	<b>301,931,505</b>	<b>282,330,831</b>	<b>286,226,779</b>

# Seattle Information Technology Department

## Appropriations by Budget Summary Level and Program

### ITD - BC-IT-C0700 - Capital Improvement Projects

The Capital Improvement Projects Budget Summary Level provides support for citywide or department-specific IT projects and initiatives within Seattle IT's Capital Improvement Program (CIP).

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Application Services CIP	17,471,232	4,829,660	1,905,363	-
Citywide IT Initiatives CIP	313,260	-	1,758,191	2,571,508
Communications CIP	11,456,964	8,702,477	6,110,000	3,235,000
Enterprise Compute Services CIP	4,349,331	5,135,000	6,360,000	6,845,000
Fiber Enterprise Initiatives CIP	2,779,247	4,701,534	4,842,581	4,987,858
Programmatic Initiatives CIP	45,352	-	-	-
Radio Communications CIP	2,118,257	760,891	-	-
Seattle Channel CIP	264,719	363,463	-	-
<b>Total</b>	<b>38,798,361</b>	<b>24,493,025</b>	<b>20,976,134</b>	<b>17,639,366</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*

The following information summarizes the programs in Capital Improvement Projects Budget Summary Level:

### **Application Services CIP**

This budget program contains Capital Improvement Program (CIP) funding associated with developing, implementing and enhancing various software applications used by City departments.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Application Services CIP	17,471,232	4,829,660	1,905,363	-

### **Citywide IT Initiatives CIP**

This budget program contains the Capital Improvement Program (CIP) funding associated with a portfolio of capital IT initiatives. Projects in this program may support multiple departments.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide IT Initiatives CIP	313,260	-	1,758,191	2,571,508

### **Communications CIP**

This budget program contains the Capital Improvement Program (CIP) funding associated with ongoing design, acquisition, replacement and upgrading of software, infrastructure and major hardware for the City's data, communications and telephonic systems which may include switches, and or connectivity infrastructure.



## Seattle Information Technology Department

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Communications CIP	11,456,964	8,702,477	6,110,000	3,235,000

### Enterprise Compute Services CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement, and upgrading of server and storage systems.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Enterprise Compute Services CIP	4,349,331	5,135,000	6,360,000	6,845,000

### Fiber Enterprise Initiatives CIP

This budget program (formerly Technology Engineering & Project Management CIP) contains the Capital Improvement Program (CIP) funding associated with major maintenance and installation of a high-speed fiber-optic communication network for the City and its external fiber partners.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Fiber Enterprise Initiatives CIP	2,779,247	4,701,534	4,842,581	4,987,858

### Programmatic Initiatives CIP

This budget program contains the Capital Improvement Program (CIP) funding for one-time Seattle IT Programmatic Initiatives including the acquisition and development of a new data center, the remodeling of Seattle IT space in the Seattle Municipal Tower, and the acquisition of new technology management tools.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Programmatic Initiatives CIP	45,352	-	-	-

### Radio Communications CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of software and hardware for the City of Seattle's portion of the King County Regional 800 MHz radio system.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Radio Communications CIP	2,118,257	760,891	-	-

### Seattle Channel CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the ongoing acquisition, replacement and upgrading of the cablecasting and production systems for the Seattle Channel.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Seattle Channel CIP	264,719	363,463	-	-

# Seattle Information Technology Department

## **ITD - BO-IT-D0100 - Leadership and Administration**

The Leadership and Administration Budget Summary Level provides executive, community, financial, human resource, and business support to Seattle IT.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Chief of Staff	-	-	-	-
Chief Privacy Office	-	-	-	-
Citywide Indirect Costs	13,909,681	8,316,392	6,580,025	7,043,528
CTO / Executive Team	-	-	-	-
Departmental Indirect Costs	21,132,226	22,070,559	20,931,128	21,801,953
Executive Advisor	-	-	-	-
Indirect Cost Recovery Offset	(6,904,140)	-	-	-
Pooled Benefits and PTO	(1,173,638)	(165,742)	(69,810)	(51,191)
<b>Total</b>	<b>26,964,129</b>	<b>30,221,208</b>	<b>27,441,343</b>	<b>28,794,291</b>
Full-time Equivalents Total*	80.50	81.50	80.50	80.50

*\*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 Leadership and Administration Budget Summary Level:*

### **Chief of Staff**

This budget program contains the funding associated with the leadership and accountability of core administrative support to ITD's divisions. These efforts include the oversight of ITD's talent, workforce planning and training, communications, finance, corporate performance, and organizational change management.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Chief of Staff	-	-	-	-

### **Chief Privacy Office**

This budget program provides oversight and guidance required for City Departments to incorporate appropriate privacy and surveillance ordinance compliance practices into City operations with the objective of building public trust and confidence in how we collect and manage the public's personal information.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Chief Privacy Office	-	-	-	-

### **Citywide Indirect Costs**

This budget program contains the funding associated with the various overhead costs charged to Seattle IT, including budget and expenses that have been allocated from other City departments.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	13,909,681	8,316,392	6,580,025	7,043,528

# Seattle Information Technology Department

## CTO / Executive Team

This budget program contains the funding associated with the Chief Technology Officer (CTO) and the Seattle IT Executive Team. The CTO sets technology standards and strategies to ensure the City's technology investments are used efficiently and effectively.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
CTO / Executive Team	-	-	-	-

## Departmental Indirect Costs

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department including executive, financial, communications, human resources, business support, and strategic planning and analysis services. It also includes the costs for the City's Privacy and Surveillance program.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Departmental Indirect Costs	21,132,226	22,070,559	20,931,128	21,801,953
Full Time Equivalents Total	80.50	81.50	80.50	80.50

## Executive Advisor

This budget program contains funding for key administrative support functions including process improvement, governance, interdepartmental service delivery, support for ITD's Racial Social Justice Initiative and community focused technology strategies.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Executive Advisor	-	-	-	-

## Indirect Cost Recovery Offset

This budget program is used for the indirect cost recovery of Citywide and Departmental indirect costs incurred by Seattle IT.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Indirect Cost Recovery Offset	(6,904,140)	-	-	-

## Pooled Benefits and PTO

This budget program contains the funding associated with employee leave, time off, and benefit-related costs for Workers' Compensation, healthcare and other centrally distributed benefit costs for Seattle IT staff.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Pooled Benefits and PTO	(1,173,638)	(165,742)	(69,810)	(51,191)

## Seattle Information Technology Department

### **ITD - BO-IT-D0200 - Cable Franchise**

The purpose of the Cable Fee Support to Information Technology Fund Budget Control Level is to authorize the transfer of resources from the Cable Television Franchise Fund to the Seattle Information Technology Department's Information Technology Fund. These resources are used by the department for a variety of programs consistent with Resolution 30379.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Cable Franchise for Info Tech	6,399,192	7,203,147	5,629,067	5,825,238
<b>Total</b>	<b>6,399,192</b>	<b>7,203,147</b>	<b>5,629,067</b>	<b>5,825,238</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*

### **ITD - BO-IT-D0300 - Technology Infrastructure**

The Technology Infrastructure Budget Summary Level develops, maintains, and manages core IT services including communications and data networks, data center and cloud computing infrastructure, and database systems.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Business Advancement Team	-	-	-	-
Communications Infrastructure	4,341,189	4,190,560	4,191,830	4,746,384
Database Systems	2,890,395	2,765,355	2,883,842	2,909,432
Enterprise Computing	755,199	202,509	194,074	209,092
Enterprise Services	3,480,399	3,353,590	4,116,661	4,320,057
Infrastructure Tools	4,194,131	4,878,463	5,133,525	6,038,068
Middleware	2,375,830	2,813,198	3,554,849	3,699,430
Network Operations	6,989,592	8,291,448	7,513,179	7,761,745
Radio Management	5,666,985	6,220,355	5,569,046	5,904,818
Systems Engineering	4,240,768	5,359,884	4,881,535	6,137,067
Telephone Engineering	11,827,038	15,057,938	13,941,206	14,593,850
Windows Systems	10,815,187	12,816,774	13,148,502	14,000,367
<b>Total</b>	<b>57,576,714</b>	<b>65,950,075</b>	<b>65,128,251</b>	<b>70,320,311</b>
Full-time Equivalents Total*	118.00	118.00	118.00	118.00

*\*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 Technology Infrastructure Budget Summary Level:*

#### **Business Advancement Team**

This budget program contains funding to support project planning and delivery support for ITD operating projects. This program includes business analysts and project managers.

## Seattle Information Technology Department

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Business Advancement Team	-	-	-	-

### Communications Infrastructure

This budget program contains funding to provide data center services as well as costs for major moves, additions, or changes to communication network infrastructure.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Communications Infrastructure	4,341,189	4,190,560	4,191,830	4,746,384
Full Time Equivalents Total	3.00	3.00	3.00	3.00

### Database Systems

This budget program contains funding associated with maintenance and direct labor costs for database administrators and data architecture. This includes installing and upgrading database structures, controlling and monitoring access to databases, and backing up and restoring databases.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Database Systems	2,890,395	2,765,355	2,883,842	2,909,432
Full Time Equivalents Total	10.25	10.25	10.25	10.25

### Enterprise Computing

This budget program contains the funding associated with providing and managing public cloud services for Seattle IT customers.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Enterprise Computing	755,199	202,509	194,074	209,092

### Enterprise Services

This budget program contains the funding associated with Seattle IT's messaging support and identity management services.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Enterprise Services	3,480,399	3,353,590	4,116,661	4,320,057
Full Time Equivalents Total	9.00	9.00	9.00	9.00

### Infrastructure Tools

This budget program contains funding for major system controls, switches and components to support the technology infrastructure system operations.

## Seattle Information Technology Department

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Infrastructure Tools	4,194,131	4,878,463	5,133,525	6,038,068
Full Time Equivalents Total	13.00	13.00	13.00	13.00

### Middleware

This budget program contains funding to support translation layers that enable communication between an operating platform and applications running on that platform.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Middleware	2,375,830	2,813,198	3,554,849	3,699,430
Full Time Equivalents Total	12.00	12.00	12.00	12.00

### Network Operations

This budget program contains funding for the design, operations, and maintenance of the City's fiber optic, wireless, and data networks, including City's internet access.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Network Operations	6,989,592	8,291,448	7,513,179	7,761,745
Full Time Equivalents Total	14.00	14.00	14.00	14.00

### Radio Management

This budget program contains funding for maintenance of the City's emergency radio and dispatch systems including radios, pagers, and radio towers, base stations microwave and the fiber network for all the City's radio operations. The program also provides radio programming, installation and maintenance to City Departments and external partners.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Radio Management	5,666,985	6,220,355	5,569,046	5,904,818
Full Time Equivalents Total	10.00	10.00	10.00	10.00

### Systems Engineering

This budget program contains funding associated with core computing services Seattle IT provides its customers, including the backup, recovery, and storage of customer data.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Systems Engineering	4,240,768	5,359,884	4,881,535	6,137,067
Full Time Equivalents Total	5.50	5.50	5.50	5.50

## Seattle Information Technology Department

### Telephone Engineering

This budget program contains funding for the design, maintenance and operations of the City's consolidated telephone systems.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Telephone Engineering	11,827,038	15,057,938	13,941,206	14,593,850
Full Time Equivalents Total	17.00	17.00	17.00	17.00

### Windows Systems

This budget program contains funding associated with the centralized hosting, management and support of Windows applications.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Windows Systems	10,815,187	12,816,774	13,148,502	14,000,367
Full Time Equivalents Total	24.25	24.25	24.25	24.25

### **ITD - BO-IT-D0400 - Frontline Services and Workplace**

The Frontline Services and Workplace Budget Summary Level develops, maintains, and manages all client support services, including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, public-facing communications software development, and support. This Budget Summary Level also includes the Seattle Channel as the public-facing entity of the department and the Broadband and Community Technology programs.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Community Technology and Broadband	1,558,636	1,651,292	1,479,098	1,522,882
Digital Workplace	13,562,381	13,722,899	15,073,908	15,702,432
Frontline Digital Services	40,120,445	34,426,113	31,977,687	32,431,851
<b>Total</b>	<b>55,241,462</b>	<b>49,800,303</b>	<b>48,530,693</b>	<b>49,657,165</b>
Full-time Equivalents Total*	152.75	152.75	129.75	129.75

*\*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 Frontline Services and Workplace Budget Summary Level:

### Community Technology and Broadband

This budget program contains the funding associated with the Community Technology Services team and the Technology Matching Fund. The Technology Matching Fund provides grants to community-based organizations for projects centered on improving digital equity.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Community Technology and Broadband	1,558,636	1,651,292	1,479,098	1,522,882
Full Time Equivalents Total	5.00	5.00	5.00	5.00

# Seattle Information Technology Department

## Digital Workplace

This budget program contains funding to enable digital tools and capabilities for the City's workforce including SharePoint, Office 365 Collaboration, Windows Enterprise, Process Automation, eDiscovery, and Mobility.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Digital Workplace	13,562,381	13,722,899	15,073,908	15,702,432
Full Time Equivalents Total	17.50	17.50	17.50	17.50

## Frontline Digital Services

This budget program contains funding to develop, maintain, and manage client support services, including incident resolution, end-user equipment and software deployment, device maintenance, operating system configuration and management, digital tools that enable everyday work, and public-facing communications software development and support. Major services include Seattle Channel, Solutions Desk, Desktop Support, IT Asset Management, Computer Lifecycle and IT Service Management.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Proposed	Proposed
Frontline Digital Services	40,120,445	34,426,113	31,977,687	32,431,851
Full Time Equivalents Total	130.25	130.25	107.25	107.25

### **ITD - BO-IT-D0500 - Digital Security & Risk**

The Digital Security and Risk Budget Summary Level provides security and risk mitigation services for the City's computing environments, and develops, applies, and monitors compliance with technology policies and procedures. This Budget Summary Level also includes the department's Emergency Management team.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Proposed	Proposed
Digital Security & Risk	7,017,352	8,190,242	8,491,693	8,501,054
<b>Total</b>	<b>7,017,352</b>	<b>8,190,242</b>	<b>8,491,693</b>	<b>8,501,054</b>
Full-time Equivalents Total*	16.00	16.00	16.00	16.00

*\*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*



## Seattle Information Technology Department

### ITD - BO-IT-D0600 - Applications

The Applications Services Budget Summary Level designs, develops, and supports application solutions for both individual business and enterprise platform needs. In addition, it advances several IT functions, practices, and services such as vendor management, enterprise architecture, automation, quality assurance and analytics.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Business Applications	26,354,894	26,957,845	29,188,018	29,867,227
Department Initiatives	25,436,903	44,588,214	33,598,552	30,723,968
Platform Applications	22,559,675	26,242,308	26,932,643	27,878,936
Service Modernization	11,721,671	13,022,665	10,179,814	10,516,581
<b>Total</b>	<b>86,073,142</b>	<b>110,811,032</b>	<b>99,899,027</b>	<b>98,986,713</b>
Full-time Equivalents Total*	276.87	276.87	248.84	248.84

*\*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 Applications Budget Summary Level:*

#### **Business Applications**

This budget program contains funding to design, develop, support application solutions that are focused towards individual business needs, in accordance with Citywide architecture and governance. Major business applications include Financial, HRIS, Police & Fire, Customer Care Billing (Utility), and Work Order Asset Management Systems.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Business Applications	26,354,894	26,957,845	29,188,018	29,867,227
Full Time Equivalents Total	54.50	54.50	53.50	53.50

#### **Department Initiatives**

This budget program contains funding to citywide or department-specific IT projects and initiatives that are outside the scope of Seattle ITD's Capital Improvement Program (CIP).

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Department Initiatives	25,436,903	44,588,214	33,598,552	30,723,968
Full Time Equivalents Total	99.12	99.12	75.09	75.09

# Seattle Information Technology Department

## Platform Applications

This budget program contains funding to design, develop, and support solutions for enterprise platform applications and middleware in accordance with Citywide architecture and governance. Major platform applications include GIS & CADD, Permitting, and Customer Relationship Management systems.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Platform Applications	22,559,675	26,242,308	26,932,643	27,878,936
Full Time Equivalents Total	79.25	79.25	76.25	76.25

## Service Modernization

This budget program contains funding to mature and advance essential IT functions, practices and services including vendor management, enterprise architecture, quality assurance, and business intelligence and analytics.

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Expenditures/FTE</b>				
Service Modernization	11,721,671	13,022,665	10,179,814	10,516,581
Full Time Equivalents Total	44.00	44.00	44.00	44.00

### **ITD - BO-IT-D0800 - Client Solutions**

The Client Solutions Budget Summary Level provides account management and support for Seattle IT customers, which includes services that build and mature relationships, support and facilitate strategic planning, guide technology learning and decisions through customer innovation labs, establish standards for Project Management and Business Analysis services for all IT projects, facilitate IT project intake analysis, and support consistent communication and customer service practices across all customer-facing divisions.

<b>Program Expenditures</b>	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
Client Solutions	5,371,886	5,827,075	7,348,865	7,626,818
<b>Total</b>	<b>5,371,886</b>	<b>5,827,075</b>	<b>7,348,865</b>	<b>7,626,818</b>
Full-time Equivalents Total*	24.88	24.88	21.91	21.91

*\*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*

# Office of Intergovernmental Relations

Mina Hashemi, Director

(206) 684-0213

[www.seattle.gov/oir](http://www.seattle.gov/oir)

## Department Overview

The Office of Intergovernmental Relations (OIR) provides advice and information to, and on behalf of, City elected officials, City departments, and external partners. The primary goal of these efforts is to ensure the City's interests are advanced with regional, state, federal, tribal, and international entities to enable the City to better serve the Seattle community. OIR is also responsible for engaging with other jurisdictions and governmental entities to collaborate and advocate for outcomes that are in the interest of the City and region. OIR implements and manages lobbying contracts and ensures the City's lobbying resources align with the City's strategic advocacy priorities.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	3,375,452	3,124,456	3,281,357	3,425,838
<b>Total Operations</b>	<b>3,375,452</b>	<b>3,124,456</b>	<b>3,281,357</b>	<b>3,425,838</b>
<b>Total Appropriations</b>	<b>3,375,452</b>	<b>3,124,456</b>	<b>3,281,357</b>	<b>3,425,838</b>
Full-Time Equivalents Total*	10.00	10.00	10.00	10.00

*\* 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*

## Budget Overview

The City's 2025-2026 Proposed Budget maintains core services for the Office of Intergovernmental Relations. The department will continue to invest in all areas of services supporting regional, state, federal, tribal, and international affairs. The proposed budget makes baseline adjustments to align budget with membership dues increases, departmental staffing levels, internal service cost changes, and annual wage and market adjustment increases.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in scalable service areas that allow the department to continue delivering services at reduced funding levels. Specifically, the proposed budget eliminates one of the department's two International Affairs Directors.

## Office of Intergovernmental Relations

### Incremental Budget Changes

#### Office of Intergovernmental Relations

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>3,124,456</b>	<b>10.00</b>
<b>Baseline</b>		
Align Labor and Memberships Budget with Anticipated Actuals	137,944	-
Bargained Annual Wage and Market Wage Increases to Base Budget	214,799	-
Citywide Adjustments for Standard Cost Changes	7,367	-
<b>Proposed Operating</b>		
Reduce Funding for International Affairs Portfolio	(190,389)	-
<b>Proposed Technical</b>		
Technical Adjustment to Align Budget with Anticipated Actuals	-	-
August General Fund Revenue Adjustment	-	-
Final Adjustments for Standard Cost Changes	(12,820)	-
<b>Total Incremental Changes</b>	<b>\$156,901</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$3,281,357</b>	<b>10.00</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Align Labor and Memberships Budget with Anticipated Actuals**

Expenditures \$137,944

This ongoing baseline item adds \$137,944 in 2025, and \$167,161 in 2026 to align labor and memberships budget with anticipated actuals. Historically, the Office of Intergovernmental Relations (OIR) budget has assumed no vacancy rate and salary savings have been used to support salaries above midpoint and increases in membership dues above budgeted expectations. Over the 2023-2024 biennium, OIR has reached full staffing and no longer accrues salary savings to support these costs. This item aligns baseline budget for labor based on current staffing level and for memberships based on anticipated dues increases in both years of the biennium.

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$214,799

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

# Office of Intergovernmental Relations

## Citywide Adjustments for Standard Cost Changes

Expenditures \$7,367

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

## Proposed Operating

### Reduce Funding for International Affairs Portfolio

Expenditures \$(190,389)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. This ongoing item eliminates funding for one position on the International Affairs team. In 2024, this body of work is managed by two staff members. Beginning in 2025, this work will be managed by one staff member.

## Proposed Technical

### Technical Adjustment to Align Budget with Anticipated Actuals

Expenditures -

This ongoing, budget-neutral item makes an account-level transfer to reflect that Tribal Affairs work is managed by a consultant contract. In the base budget, Tribal Affairs work is budgeted in labor accounts.

### August General Fund Revenue Adjustment

Revenues \$41,598

This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

## Final Adjustments for Standard Cost Changes

Expenditures \$(12,820)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Office of Intergovernmental Relations

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>OIR - BO-IR-X1G00 - Office of Intergovernmental Relations</b>				
00100 - General Fund	3,375,452	3,124,456	3,281,357	3,425,838
<b>Total for BSL: BO-IR-X1G00</b>	<b>3,375,452</b>	<b>3,124,456</b>	<b>3,281,357</b>	<b>3,425,838</b>
<b>Department Total</b>	<b>3,375,452</b>	<b>3,124,456</b>	<b>3,281,357</b>	<b>3,425,838</b>
<b>Department Full-Time Equivalents Total*</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</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 Office of Intergovernmental Relations

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	3,375,452	3,124,456	3,281,357	3,425,838
<b>Budget Totals for OIR</b>	<b>3,375,452</b>	<b>3,124,456</b>	<b>3,281,357</b>	<b>3,425,838</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
341900	General Government-Other Rev	1,682,199	1,541,853	1,583,451	1,644,356
<b>Total Revenues for: 00100 - General Fund</b>		<b>1,682,199</b>	<b>1,541,853</b>	<b>1,583,451</b>	<b>1,644,356</b>
<b>Total OIR Resources</b>		<b>1,682,199</b>	<b>1,541,853</b>	<b>1,583,451</b>	<b>1,644,356</b>

## Office of Intergovernmental Relations

### Appropriations by Budget Summary Level and Program

#### **OIR - BO-IR-X1G00 - Office of Intergovernmental Relations**

The purpose of the Intergovernmental Relations Budget Summary Level is to promote and protect the City's federal, state, regional, tribal, and international interests by providing strategic advice, representation, and advocacy to, and on behalf of, City elected officials on a variety of issues. These include: federal and state executive and legislative actions; issues and events relating to the City's tribal and international relations; and jurisdictional issues involving King County, suburban cities, and regional governmental organizations.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Office of Intergovernmental Relations	3,375,452	3,124,456	3,281,357	3,425,838
<b>Total</b>	<b>3,375,452</b>	<b>3,124,456</b>	<b>3,281,357</b>	<b>3,425,838</b>
Full-time Equivalents Total*	10.00	10.00	10.00	10.00

*\*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*

# Legislative Department

Sara Nelson, Council President

(206) 684-8809

<http://www.seattle.gov/council/>

## Department Overview

The Legislative Department is comprised of the Seattle City Council, as well as two primary divisions: Central Staff and the Office of the City Clerk. Each division supports various aspects of the Council and works with members of the public and City departments to facilitate and develop effective and responsive public policy. The Council and Legislative Department are part of the legislative branch of government, which also includes the Office of City Auditor, the Office of Hearing Examiner, and the Office of Inspector General for Public Safety.

The Council is composed of two at-large and seven district-elected seats for a total of nine, nonpartisan, elected Councilmembers. In November 2023, seven district Councilmembers were elected to a four-year term beginning in 2024. Two at-large Councilmembers are elected to align with the election for a four-year term with the Mayor and City Attorney election in 2021. This approach staggers the district and at-large elections two years apart. In 2024, one at-large position was appointed to the Council as a resignation replacement. A special election in November 2024 will determine the Councilmember for the last year of this term in 2025.

The City Council establishes City laws; creates, evaluates and approves policies, legislation, and regulations; approves the City's annual operating and capital improvement budgets; and provides oversight to the City's executive departments. Each Councilmember has a staff of legislative assistants who assist in this work.

Central Staff provides policy and budget analysis for Councilmembers and their staffs, as well project management related to City Council consultant contracts. The Office of the City Clerk advances principles of open government and inclusive access through effective facilitation of the legislative process and transparent, accountable stewardship of public information and the official record, including City Council proceedings and legislation. The City Clerk serves as ex-officio elections administrator and filing officer. The office manages the City's Boards and Commissions Registry Program; coordinates public records disclosure requests; and provides information technology, administrative and operational support to the Legislative Department.

Communications and Human Resources/Finance teams are also a part of the Legislative Department. Communications staff assist Councilmembers and the Council as a whole in communicating values, goals and issues to the public by providing marketing and public relations services, including website and social media management, strategic media relations and public affairs work. Human Resources/Finance staff provide employee relations, talent acquisition, employee development, performance management, benefits administration services, finance, budget, accounting, and payroll for the Legislative Department and the Office of City Auditor.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	19,558,917	21,022,811	22,764,475	23,938,977
<b>Total Operations</b>	<b>19,558,917</b>	<b>21,022,811</b>	<b>22,764,475</b>	<b>23,938,977</b>
<b>Total Appropriations</b>	<b>19,558,917</b>	<b>21,022,811</b>	<b>22,764,475</b>	<b>23,938,977</b>
Full-Time Equivalents Total*	100.50	101.50	101.50	101.50

\* 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



# Legislative Department

## Budget Overview

The 2025-2026 Proposed Budget maintains core services for the Legislative Department. This proposed budget increases the department's budget by 8% from 2024, and it includes technical adjustments to bring the department's baseline budget into alignment with internal service cost changes and annual wage and market adjustment increases.

The General Fund revenue forecast for the budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in the following areas: an increase in vacancy rate assumption by 1% resulting in a reduction of approximately \$165,500 in ongoing General Fund salary appropriation.

## Incremental Budget Changes

### Legislative Department

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>21,022,811</b>	<b>101.50</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	2,012,536	-
Citywide Adjustments for Standard Cost Changes	263,749	-
Remove One-Time Council Staff Transition Funding	(200,000)	-
<b>Proposed Operating</b>		
Increase Vacancy Rate by 1%	(165,579)	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(169,042)	-
<b>Total Incremental Changes</b>	<b>\$1,741,664</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$22,764,475</b>	<b>101.50</b>

# Legislative Department

## Description of Incremental Budget Changes

### Baseline

#### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$2,012,536

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

#### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$263,749

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### **Remove One-Time Council Staff Transition Funding**

Expenditures \$(200,000)

This item removes one-time funding that was appropriated to assist with elected officials and staff transitions for 2024, due to the high number of transitions.

### Proposed Operating

#### **Increase Vacancy Rate by 1%**

Expenditures \$(165,579)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item increases the Legislative Department's vacancy rate assumption by 1%, which reduces its General Fund budget and could result in the department temporarily holding vacancies when and where they become available.

### Proposed Technical

#### **Final Adjustments for Standard Cost Changes**

Expenditures \$(169,042)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Legislative Department

### Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>LEG - BO-LG-G1000 - Legislative Department</b>				
00100 - General Fund	14,232,325	15,979,471	17,744,320	18,656,233
<b>Total for BSL: BO-LG-G1000</b>	<b>14,232,325</b>	<b>15,979,471</b>	<b>17,744,320</b>	<b>18,656,233</b>
<b>LEG - BO-LG-G2000 - Leadership and Administration</b>				
00100 - General Fund	5,326,592	5,043,340	5,020,156	5,282,745
<b>Total for BSL: BO-LG-G2000</b>	<b>5,326,592</b>	<b>5,043,340</b>	<b>5,020,156</b>	<b>5,282,745</b>
<b>Department Total</b>	<b>19,558,917</b>	<b>21,022,811</b>	<b>22,764,475</b>	<b>23,938,977</b>
<b>Department Full-Time Equivalents Total*</b>	<b>100.50</b>	<b>101.50</b>	<b>101.50</b>	<b>101.50</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 Legislative Department

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	19,558,917	21,022,811	22,764,475	23,938,977
<b>Budget Totals for LEG</b>	<b>19,558,917</b>	<b>21,022,811</b>	<b>22,764,475</b>	<b>23,938,977</b>

### Revenue Overview

#### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
341120	Data Proc-Tech/Operations	1,831	-	-	-
341150	Private Reimbursements	25	-	-	-
341900	General Government-Other Rev	4,654,321	5,451,459	7,185,175	7,584,956
360540	Cashiers Overages & Shortages	275	-	-	-
<b>Total Revenues for: 00100 - General Fund</b>		<b>4,656,452</b>	<b>5,451,459</b>	<b>7,185,175</b>	<b>7,584,956</b>
<b>Total LEG Resources</b>		<b>4,656,452</b>	<b>5,451,459</b>	<b>7,185,175</b>	<b>7,584,956</b>

## Legislative Department

### Appropriations by Budget Summary Level and Program

#### **LEG - BO-LG-G1000 - Legislative Department**

The purpose of the Legislative Department Budget Summary Level is to set policy, enact City laws, approve the City's budget, provide oversight of City departments, and support the mission of the Council.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Central Staff	3,985,207	3,926,597	4,431,997	4,661,504
City Clerk	3,951,418	4,022,455	4,521,028	4,757,438
City Council	6,295,700	8,030,419	8,791,295	9,237,291
<b>Total</b>	<b>14,232,325</b>	<b>15,979,471</b>	<b>17,744,320</b>	<b>18,656,233</b>
Full-time Equivalents Total*	95.50	95.50	95.50	95.50

*\*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 Legislative Department Budget Summary Level:

#### **Central Staff**

The purpose of the Central Staff Program is to provide high-quality, objective research and analysis to the Council and its individual members on a variety of policy and budget issues, as well as consultant contract services for the Legislative department.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Central Staff	3,985,207	3,926,597	4,431,997	4,661,504
Full Time Equivalents Total	19.00	19.00	19.00	19.00

#### **City Clerk**

The purpose of the City Clerk Program is to support and facilitate the City's legislative process in compliance with the Open Public Meetings Act; manage the City's Records Management Program and ensure public access to the City's records; preserve the City's official and historical records in compliance with the Public Records Acts; manage the City's Boards and Commissions Registry; serve as the City's ex officio elections officer; and provide information technology, administrative and operational support to the Legislative Department.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
City Clerk	3,951,418	4,022,455	4,521,028	4,757,438
Full Time Equivalents Total	27.50	27.50	27.50	27.50

# Legislative Department

## City Council

The purpose of the City Council Program is to set policy; review, consider and determine legislative action; approve the City's budget; and provide oversight of City departments. The goal of the City Council is to be transparent, effective and accountable, as well as to promote diversity and health of all neighborhoods. This program consists of the nine Councilmembers, their Legislative Assistants and the Communications staff.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
City Council	6,295,700	8,030,419	8,791,295	9,237,291
Full Time Equivalents Total	49.00	49.00	49.00	49.00

### **LEG - BO-LG-G2000 - Leadership and Administration**

The purpose of the Leadership and Administration Budget Summary Level is to provide executive, community, financial, human resource, technology and business support to the department.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	3,863,541	3,218,499	3,711,228	3,905,028
Departmental Indirect Costs	1,463,052	1,824,842	1,308,927	1,377,716
<b>Total</b>	<b>5,326,592</b>	<b>5,043,340</b>	<b>5,020,156</b>	<b>5,282,745</b>
Full-time Equivalents Total*	5.00	6.00	6.00	6.00

*\*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**

The purpose of the Citywide Indirect Costs program is to fund internal services costs originating from outside of the department such as allocated costs from the Department of Finance and Administrative Services and Seattle Information Technology Department.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Citywide Indirect Costs	3,863,541	3,218,499	3,711,228	3,905,028

### **Departmental Indirect Costs**

The purpose of the Departmental Indirect Costs program is to fund costs associated with management of the department. This may include personnel costs related to department leadership and administration or other administrative costs such as external rent and operating supplies or services.

<b>Expenditures/FTE</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Departmental Indirect Costs	1,463,052	1,824,842	1,308,927	1,377,716
Full Time Equivalents Total	5.00	6.00	6.00	6.00

# Office of the Mayor

Bruce A. Harrell, Mayor

(206) 684-4000

<http://www.seattle.gov/mayor/>

## Department Overview

The Office of the Mayor works to provide leadership to the residents, employees, and regional neighbors of the City of Seattle and to create an environment that encourages ideas, civic discourse, and inclusion for the City's entire diverse population.

In the municipality of Seattle, the Mayor governs the Executive Branch as its chief executive officer. The many legal roles and responsibilities of the Mayor, and those working directly for the Mayor, are prescribed in the City Charter, state statutes and municipal ordinances. Elections for this nonpartisan office are held every four years.

## Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Department Support</b>				
General Fund Support	9,885,343	11,865,768	15,131,822	15,976,485
<b>Total Operations</b>	<b>9,885,343</b>	<b>11,865,768</b>	<b>15,131,822</b>	<b>15,976,485</b>
<b>Total Appropriations</b>	<b>9,885,343</b>	<b>11,865,768</b>	<b>15,131,822</b>	<b>15,976,485</b>
Full-Time Equivalents Total*	40.50	40.50	40.50	40.50

*\* 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 2025-2026 Proposed Budget maintains core services for the Office of the Mayor. The proposed budget includes technical adjustments to align the department's budget with internal service cost changes and annual wage and market adjustment increases.

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit, budget adjustments were made in the Office of the Mayor to increase the vacancy rate assumption by 1% resulting in an ongoing reduction of approximately \$70,000.

## Office of the Mayor

### Incremental Budget Changes

#### Office of the Mayor

	Dollars	FTE
<b>2024 Adopted Budget</b>	<b>11,865,768</b>	<b>40.50</b>
<b>Baseline</b>		
Bargained Annual Wage and Market Wage Increases to Base Budget	848,166	-
Citywide Adjustments for Standard Cost Changes	2,592,531	-
<b>Proposed Operating</b>		
Increase Vacancy Rate by 1%	(69,380)	-
<b>Proposed Technical</b>		
Final Adjustments for Standard Cost Changes	(105,263)	-
<b>Total Incremental Changes</b>	<b>\$3,266,054</b>	<b>-</b>
<b>Total 2025 Proposed Budget</b>	<b>\$15,131,822</b>	<b>40.50</b>

### Description of Incremental Budget Changes

#### Baseline

##### **Bargained Annual Wage and Market Wage Increases to Base Budget**

Expenditures \$848,166

This centrally administered change adjusts appropriations to reflect the Annual Wage Increases and Market Adjustments, as outlined in the agreements between the City and the Coalition of Unions or other standalone Unions, for personnel costs included in this department's baseline budget. This includes increases to salary, FICA, Medicare, retirement, overtime and temporary labor.

##### **Citywide Adjustments for Standard Cost Changes**

Expenditures \$2,592,531

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, retirement, and industrial insurance charges for the department. These adjustments reflect initial assumptions about these costs and inflators early in the budget process.

#### Proposed Operating

##### **Increase Vacancy Rate by 1%**

Expenditures \$(69,380)

The General Fund revenue forecast for the City's 2025-2026 Proposed Budget is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing item increases the Office of the Mayor's vacancy rate assumption to 1%, which reduces General Fund budget and could result in the department temporarily holding vacancies when and where they become available.

# Office of the Mayor

## Proposed Technical

### Final Adjustments for Standard Cost Changes

Expenditures \$(105,263)

Citywide technical adjustments made in the proposed 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 for the department. These adjustments reflect final decisions about these costs made during the Proposed Phase of the budget process.

## Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
<b>Appropriations</b>				
<b>MO - BO-MA-X1A00 - Office of the Mayor</b>				
00100 - General Fund	9,885,343	11,865,768	15,131,822	15,976,485
<b>Total for BSL: BO-MA-X1A00</b>	<b>9,885,343</b>	<b>11,865,768</b>	<b>15,131,822</b>	<b>15,976,485</b>
<b>Department Total</b>	<b>9,885,343</b>	<b>11,865,768</b>	<b>15,131,822</b>	<b>15,976,485</b>
<b>Department Full-Time Equivalents Total*</b>	<b>40.50</b>	<b>40.50</b>	<b>40.50</b>	<b>40.50</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 Office of the Mayor

	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
00100 - General Fund	9,885,343	11,865,768	15,131,822	15,976,485
<b>Budget Totals for MO</b>	<b>9,885,343</b>	<b>11,865,768</b>	<b>15,131,822</b>	<b>15,976,485</b>

## Revenue Overview

### 2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Proposed	2026 Proposed
367010	Private Grants & Contr	413,224	500,000	500,000	500,000
<b>Total Revenues for: 00100 - General Fund</b>		<b>413,224</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Total MO Resources</b>		<b>413,224</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>



## Office of the Mayor

### Appropriations by Budget Summary Level and Program

#### **MO - BO-MA-X1A00 - Office of the Mayor**

The purpose of the Office of the Mayor Budget Summary Level is to provide executive leadership to support City departments, engage and be responsive to residents of the city, develop policy for the City, and provide executive administrative and management support to the City.

<b>Program Expenditures</b>	<b>2023 Actuals</b>	<b>2024 Adopted</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>
Office of the Mayor	9,885,343	11,865,768	15,131,822	15,976,485
<b>Total</b>	<b>9,885,343</b>	<b>11,865,768</b>	<b>15,131,822</b>	<b>15,976,485</b>
Full-time Equivalents Total*	40.50	40.50	40.50	40.50

*\*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*

## **Summary of Position and Full-Time Equivalent (FTE) Changes by Department**

The following tables provide a summary of total position and FTE changes by department for 2025 and 2026. Position counts for a department may exceed FTE counts as position counts tally part-time positions as discrete items.

### Summary of Position Changes by Department

	(A)	(B)	(C) = (A) + (B)	(D)	(E) = (C) + (D)
Department	2024 Adopted Total	2025 Proposed Changes	2025 Proposed Budget	2026 Proposed Changes	2026 Proposed Budget
City Budget Office	45	(1)	44	0	44
Civil Service Commissions	3	6	9	0	9
Community Assisted Response and Engagement	163	23	186	0	186
Community Police Commission	10	0	10	0	10
Department of Construction and Inspections	482	(31)	451	0	451
Department of Education and Early Learning	122	3	125	0	125
Department of Neighborhoods	74	(7)	67	0	67
Department of Parks and Recreation	1,196	7	1,203	(9)	1,194
Economic and Revenue Forecasts	3	0	3	0	3
Employees' Retirement System	31	3	34	0	34
Ethics and Elections Commission	11	0	11	0	11
Finance and Administrative Services	643	(20)	623	0	623
Human Services Department	436	32	468	0	468
Law Department	213	0	213	0	213
Legislative Department	102	0	102	0	102
Office for Civil Rights	39	(4)	35	0	35
Office of Arts and Culture	44	1	45	0	45
Office of Economic Development	61	2	63	0	63
Office of Emergency Management	15	(1)	14	0	14
Office of Hearing Examiner	5	0	5	0	5
Office of Housing	67	3	70	0	70
Office of Immigrant and Refugee Affairs	13	0	13	0	13
Office of Intergovernmental Relations	10	0	10	0	10
Office of Labor Standards	43	(3)	40	0	40
Office of Planning and Community Development	53	(4)	49	0	49
Office of Sustainability and Environment	50	1	51	0	51
Office of the City Auditor	10	0	10	0	10
Office of the Employee Ombud	6	0	6	0	6
Office of the Inspector General	23	0	23	0	23
Office of the Mayor	41	0	41	0	41
Seattle Center	259	6	265	0	265
Seattle City Light	1,816	9	1,825	3	1,828
Seattle Department of Human Resources	120	(22)	98	0	98
Seattle Department of Transportation	1,116	3	1,119	0	1,119
Seattle Fire Department	1,225	1	1,226	1	1,227
Seattle Information Technology	678	(63)	615	0	615
Seattle Municipal Court	212	(1)	211	0	211
Seattle Police Department	1,837	26	1,863	16	1,879
Seattle Public Utilities	1,513	61	1,574	15	1,589
<b>Total Budgeted Positions</b>	<b>12,790</b>	<b>30</b>	<b>12,820</b>	<b>26</b>	<b>12,846</b>
Seattle Firefighters' Pension Fund	4	0	4	0	4
Seattle Police Relief and Pension Fund	3	0	3	0	3
Seattle Public Library	713	(6)	707	0	707
<b>Total Citywide Positions</b>	<b>13,510</b>	<b>24</b>	<b>13,534</b>	<b>26</b>	<b>13,560</b>

#### Notes

**Firefighters' Pension Fund, Police Relief and Pension Fund, and Seattle Public Library positions:** Personnel figures are for informational purposes only. The Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.

**2025-2026 Proposed Changes:** Includes the position changes in the 2025-2026 Proposed Budget, plus positions that were approved by Council in 2024 supplemental budgets or stand-alone legislation.

**Summary of Full-Time Equivalent (FTE) Changes by Department**

	(A)	(B)	(C) = (A) + (B)	(D)	(E) = (C) + (D)
<b>Department</b>	<b>2024 Adopted Total</b>	<b>2025 Proposed Changes</b>	<b>2025 Proposed Budget</b>	<b>2026 Proposed Changes</b>	<b>2026 Proposed Budget</b>
City Budget Office	45.00	(1.00)	44.00	0.00	44.00
Civil Service Commissions	3.00	6.00	9.00	0.00	9.00
Community Assisted Response and Engagement	163.00	23.00	186.00	0.00	186.00
Community Police Commission	10.00	0.00	10.00	0.00	10.00
Department of Construction and Inspections	482.00	(31.00)	451.00	0.00	451.00
Department of Education and Early Learning	121.50	3.00	124.50	0.00	124.50
Department of Neighborhoods	73.50	(6.50)	67.00	0.00	67.00
Department of Parks and Recreation	1,131.89	7.81	1,139.70	(7.35)	1,132.35
Economic and Revenue Forecasts	3.00	0.00	3.00	0.00	3.00
Employees' Retirement System	30.50	3.00	33.50	0.00	33.50
Ethics and Elections Commission	9.40	0.00	9.40	0.00	9.40
Finance and Administrative Services	637.50	(19.50)	618.00	0.00	618.00
Human Services Department	434.25	32.25	466.50	0.00	466.50
Law Department	209.80	0.00	209.80	0.00	209.80
Legislative Department	101.50	0.00	101.50	0.00	101.50
Office for Civil Rights	38.50	(3.50)	35.00	0.00	35.00
Office of Arts and Culture	41.34	2.41	43.75	0.00	43.75
Office of Economic Development	61.00	2.00	63.00	0.00	63.00
Office of Emergency Management	15.00	(1.25)	13.75	0.00	13.75
Office of Hearing Examiner	5.00	0.00	5.00	0.00	5.00
Office of Housing	66.00	3.00	69.00	0.00	69.00
Office of Immigrant and Refugee Affairs	12.50	0.00	12.50	0.00	12.50
Office of Intergovernmental Relations	10.00	0.00	10.00	0.00	10.00
Office of Labor Standards	43.00	(3.00)	40.00	0.00	40.00
Office of Planning and Community Development	51.50	(3.50)	48.00	0.00	48.00
Office of Sustainability and Environment	49.50	1.00	50.50	0.00	50.50
Office of the City Auditor	10.00	0.00	10.00	0.00	10.00
Office of the Employee Ombud	6.00	0.00	6.00	0.00	6.00
Office of the Inspector General	22.50	0.00	22.50	0.00	22.50
Office of the Mayor	40.50	0.00	40.50	0.00	40.50
Seattle Center	248.93	7.00	255.93	0.00	255.93
Seattle City Light	1,809.80	9.00	1,818.80	3.00	1,821.80
Seattle Department of Human Resources	118.00	(21.50)	96.50	0.00	96.50
Seattle Department of Transportation	1,113.50	3.00	1,116.50	0.00	1,116.50
Seattle Fire Department	1,204.35	0.50	1,204.85	1.00	1,205.85
Seattle Information Technology	678.00	(63.00)	615.00	0.00	615.00
Seattle Municipal Court	201.85	(1.00)	200.85	0.00	200.85
Seattle Police Department	1,826.05	26.35	1,852.40	16.00	1,868.40
Seattle Public Utilities	1,506.80	61.00	1,567.80	15.00	1,582.80
<b>Total Budgeted FTE</b>	<b>12,635.46</b>	<b>35.57</b>	<b>12,671.03</b>	<b>27.65</b>	<b>12,698.68</b>
Seattle Firefighters' Pension Fund	4.00	0.00	4.00	0.00	4.00
Seattle Police Relief and Pension Fund	3.00	0.00	3.00	0.00	3.00
Seattle Public Library	609.00	2.00	611.00	0.00	611.00
<b>Total Citywide FTEs</b>	<b>13,251.46</b>	<b>37.57</b>	<b>13,289.03</b>	<b>27.65</b>	<b>13,316.68</b>

**Notes**

**Firefighters' Pension Fund, Police Relief and Pension Fund, and Seattle Public Library positions:** Personnel figures are for informational purposes only. The Library's position list is established by the Library Board of Trustees, and positions for the Police and Firefighter Pension funds are set by their respective board members.

**2025-2026 Proposed Changes:** Includes the position changes in the 2025-2026 Proposed Budget, plus positions that were approved by Council in 2024 supplemental budgets or stand-alone legislation.

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## General Fund (00100)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	333,316	244,454	356,710				
Budgetary Fund Balance Adjustment	27,790	0	51,714				
<i>Beginning Budgetary Fund Balance</i>	361,106	244,454	408,424	64,494	143,235	172,564	213,588
<b>Sources of Funds</b>							
Property Tax (Including Medic One Levy)	377,802	385,484	382,915	389,522	409,267	420,705	437,683
Retail Sales Tax	339,886	355,386	339,923	348,310	358,518	371,489	386,453
Business & Occupation Tax	356,330	368,072	358,265	379,938	404,282	421,419	441,514
Utility Tax - Private	43,238	38,444	37,647	35,253	33,937	32,334	30,987
Utility Tax - Public	185,684	198,786	214,844	214,947	222,553	234,453	239,510
Other City Taxes	14,112	13,379	13,351	13,778	14,329	14,667	14,835
Parking Meters	36,993	45,735	39,800	41,767	43,813	45,352	45,362
Court Fines	23,987	19,623	19,657	24,947	24,945	25,059	25,184
Revenue from Other Public Entities	19,072	19,044	19,646	19,969	20,539	20,908	21,192
Grants	34,148	17,576	17,297	14,724	14,706	8,660	7,973
Fund Balance Transfers	80,505	94,558	95,754	296,925	233,373	233,224	233,391
Service Charges & Reimbursements	76,197	73,418	79,355	82,094	85,579	87,506	89,098
Licenses, Permits, Interest Income and Other	77,545	68,032	70,936	72,272	75,606	74,171	74,678
Payroll Expense Tax	3,646	0	(2,135)	0	0	0	0
Admission Tax	171	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			51,751				
Revenues from Current Year Legislated Ordinances			23,910				
<i>Total Budgetary Revenues</i>	1,669,315	1,697,538	1,762,917	1,934,447	1,941,447	1,989,946	2,047,860
<b>Expenditures</b>							
Administration	319,844	352,868	352,868	378,452	377,595	388,972	393,493
Emergency Fund Contribution	15,000	14,184	14,184	12,736	2,396	2,375	2,259
Revenue Stabilization Fund Contribution	3,590	2,252	2,252	1,131	3,041	3,041	3,041
Arts, Culture & Recreation	131,064	135,836	135,836	144,782	152,892	154,608	156,283
Education & Human Services	199,984	261,771	261,771	264,135	280,160	289,992	296,698
Livable & Inclusive Communities	81,062	61,532	61,532	57,342	59,897	58,933	59,642
Public Safety	784,477	796,357	796,357	915,998	941,002	956,373	969,075
Utilities, Transportation & Environment	86,983	97,381	97,381	91,130	95,135	94,629	95,549
<b>Budget Adjustments</b>							
Current Year Encumbrance Carry Forward			63,444				
Other Administrative Carry Forward (non-enc)			2,883				
Current Year Grant/Svc Contract Carry Forward			51,754				
Capital Carry Forward			5,184				
Legislated Carry Forward			53,054				
Other Standalone Legislation			191,278				
Q1 Grants Legislation			3,014				
Mid-year Supplemental Legislation			5,188				
Year-end Supplemental Legislation			33,169				
Underspend Assumption			(24,300)	(10,000)			
<i>Total Budgetary Expenditures</i>	1,622,004	1,722,180	2,106,848	1,855,705	1,912,118	1,948,922	1,976,039
<i>Ending Balance Sheet Adjustment</i>	8						
<i>Ending Budgetary Fund Balance</i>	408,425	219,812	64,494	143,235	172,564	213,588	285,409
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	51,751						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's	63,444						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	59,821						
Legislated CFD	53,054						
<b>Planning Reserves</b>							
Planning Reserves	98,102	218,990	40,107	90,881	172,563	292,197	436,647
<i>Total Reserves</i>	222,670	218,990	40,107	90,881	172,563	292,197	436,647
<i>Ending Unreserved Budgetary Fund Balance</i>	185,755	821	24,386	52,354	1	(78,609)	(151,238)

<sup>1</sup> In January of 2024, the Mayor instituted a hiring freeze for most non-public safety departments. The hiring freeze is estimated to save \$14.3 million in labor expenditures in 2024.

Judgment and Claims (00126)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	9,099	10,198	20,183				
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	9,099	10,198	20,183	796	796	796	1,339
<b><u>Sources of Funds</u></b>							
Insurance Reimbursements	11,102	0	9,625	0	0	0	0
City Litigation Recoveries	6	7,782	7,782	7,782	7,782	7,782	7,782
General Fund Contribution	25,612	30,694	30,694	34,983	38,814	39,591	40,382
Operating Transfers In	17,200	7,907	7,907	14,100	0	0	0
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	53,920	46,383	56,008	56,865	46,596	47,372	48,164
<b><u>Expenditures</u></b>							
Judgment & Claims - Claims	3,894	5,524	3,024	9,524	5,524	5,552	5,580
Judgment & Claims - Litigation	30,891	34,401	25,901	36,970	34,702	34,875	35,050
Judgment & Claims - General	0	88	88	0	0	0	0
Judgment & Claims - Police Action	8,051	6,370	17,370	10,370	6,370	6,402	6,434
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			10,012				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			19,000				
<i>Total Budgetary Expenditures</i>	42,836	46,383	75,395	56,865	46,596	46,829	47,063
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	20,183	10,198	796	796	796	1,339	2,440
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	10,012						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<b><u>Planning Reserves</u></b>							
State Indemnity	0	10,000	10,000	10,000	10,000	10,000	10,000
<i>Total Reserves</i>	10,012	10,000	10,000	10,000	10,000	10,000	10,000
<i>Ending Unreserved Budgetary Fund Balance</i>	10,171	198	(9,204)	(9,204)	(9,204)	(8,661)	(7,560)



Sweetened Beverage Tax (00155)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	7,439	1,843	8,480	3,039	1,118	508	335
Budgetary Fund Balance Adjustment	203		228				
<i>Beginning Budgetary Fund Balance</i>	7,642	1,843	8,708	3,039	1,118	508	335
<b>Sources of Funds</b>							
Sweetened Beverage Tax	21,650	21,247	20,909	21,327	21,753	22,189	22,632
Transfer from JumpStart Fund <sup>1</sup>	1,200	1,200	1,200				
<i>Total Budgetary Revenues</i>	22,850	22,447	22,109	21,327	21,753	22,189	22,632
<b>Expenditures <sup>2</sup></b>							
Office of City Auditor	471						
Office of Sustainability and Environment	6,014	6,151	6,341	6,337	6,423	6,423	6,423
Department of Education and Early Learning	8,005	7,798	10,477	8,023	7,473	7,473	7,473
Human Services Department	4,693	5,244	5,339	5,558	5,310	5,310	5,310
Department of Parks and Recreation	303	309	309	346	360	360	360
Department of Neighborhoods	2,299	2,887	5,312	2,984	2,796	2,796	2,796
<i>Total Budgetary Expenditures</i>	21,784	22,389	27,778	23,248	22,362	22,362	22,362
<i>Ending Balance Sheet Adjustment</i>	0	0	0	0	0	0	0
<i>Ending Budgetary Fund Balance</i>	8,708	1,901	3,039	1,118	508	335	605
<b>Planning Reserves</b>							
Revenue Stabilization Reserve	2,000	1,300	2,000	800	0	0	0
Planning Reserve		530	530	0	0	0	0
<i>Total Reserves</i>	2,000	1,830	2,530	800	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	6,708	71	509	318	508	335	605

**Notes:**

<sup>1</sup> Through CBA FG-903-A-001-2023, Council transferred \$1.2 million in JumpStart revenue into the Sweetened Beverage Tax Fund in both 2023 and 2024 to temporarily buffer a shortfall in Sweetened Beverage Tax (SBT) revenue. This action is in response to the November 2022 revenue forecast.

<sup>2</sup> 2024 Legislated and Revised expenditures include carryforwards.

Cumulative Reserve Subfund - Unrestricted (00164)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	15,716	5,734	14,796	8,640	7,674	10,197	10,915
Budgetary Fund Balance Adjustment		0	3,454				
<i>Beginning Budgetary Fund Balance</i>	15,716	5,734	18,251	8,640	7,674	10,197	10,915
<b>Sources of Funds</b>							
Street Vacation Fees				1,104	3,789		
Investment Earnings	5,505	1,500	3,427	1,300	1,100	1,000	1,000
Miscellaneous Revenues							
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	5,505	1,500	3,427	2,404	4,889	1,000	1,000
<b>Expenditures</b>							
Debt Service Payments	1,211	3,107	3,107	3,100	2,090	0	0
Capital Project Spending	1,296	1,080	1,080	118	119	119	119
Tenant Relocation Assistance - Admin costs	142	142	142	152	157	163	168
Support to Operating Departments	322	0		0	0	0	0
<b>Budget Adjustments</b>							
Current Year Grant/Svc Contract/Capital CFD's			8,710				
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	2,971	4,328	13,038	3,370	2,365	281	287
<b>Ending Balance Sheet Adjustment</b>							
<i>Ending Budgetary Fund Balance</i>	18,251	2,906	8,640	7,674	10,197	10,915	11,628
<b>Planning Reserves</b>							
World Cup Reserve - CIP Projects <sup>1</sup>				6,200	6,200	6,200	6,200
Revenue Uncertainty Reserve <sup>2</sup>					3,800	3,800	3,800
<i>Total Reserves</i>	0	0	0	6,200	10,000	10,000	10,000
<i>Ending Unreserved Budgetary Fund Balance</i>	18,251	2,906	8,640	1,474	197	915	1,628

<sup>1</sup>The City is working with the Local Organizing Committee to identify CIP Projects that will be necessary as preparation for the 2026 World Cup, which is expected to bring a significant number of visitors to the region and have notable impacts on infrastructure. These one-time funds will be appropriated through the supplemental budget process in 2025.

<sup>2</sup> Street Vacation Fees are based on various economic factors related to site development. While the City does attempt to estimate Street Vacation Fee revenue based on preliminary site development, the fee can be delayed up to a few years. To account for the uncertainty, the City may hold planning reserves until more information is known on the underlying project.

Revenue Stabilization Fund (00166)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	61,739	65,329	65,329	67,978	69,109	72,149	74,758
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	61,739	65,329	65,329	67,978	69,109	72,149	74,758
<b><u>Sources of Funds</u></b>							
General Fund Contributions	3,590	2,252	2,252	1,131	3,041	2,609	2,796
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances			396				
<i>Total Budgetary Revenues</i>	3,590	2,252	2,648	1,131	3,041	2,609	2,796
<b><u>Expenditures</u></b>							
Expenses	0	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	0	0	0	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	65,329	67,581	67,978	69,109	72,149	74,758	77,554
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	65,329	67,581	67,978	69,109	72,149	74,758	77,554

## Office of Labor Standards Fund (00190)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	2,687	1,171	1,628				
Budgetary Fund Balance Adjustment	0	0	208				
<i>Beginning Budgetary Fund Balance</i>	2,687	1,171	1,836	1,104	89	89	89
<b><u>Sources of Funds</u></b>							
General Fund Transfer	7,955	7,249	7,249	7,410	8,247	8,531	8,564
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			339				
Revenues from Current Year legislated ordinances			461				
<i>Total Budgetary Revenues</i>	7,955	7,249	8,048	7,410	8,247	8,531	8,564
<b><u>Expenditures</u></b>							
Office of Labor Standards	6,146	6,341	6,341	6,425	6,747	6,781	6,814
Business Outreach and Education	672	600	600	500	500	500	500
Community Outreach and Education	1,988	1,500	1,500	1,500	1,000	1,250	1,250
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			339				
Current Year Grant/Svc Contract/Capital CFD's			0				
<i>Total Budgetary Expenditures</i>	8,806	8,441	8,780	8,425	8,247	8,531	8,564
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	1,836	(22)	1,104	89	89	89	89
<b><u>Financial Reserves - Revenue</u></b>							
	0	0	0	0	0	0	0
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	1,836	(22)	1,104	89	89	89	89

## Cable Fund (10101)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	2,699	2,560	2,560				
Budgetary Fund Balance Adjustment	108	58	58				
<i>Beginning Budgetary Fund Balance</i>	2,807	2,619	2,619	799	838	471	105
<b><u>Sources of Funds *</u></b>							
Franchise Fees	5,629	5,008	5,226	5,032	4,845	4,665	4,491
Peg Support Fees	509	455	577	556	535	515	496
Misc.Revenues/Rebates	0	0	0	0	0	0	0
Interest Earnings	73	29	84	81	78	75	72
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	6,211	5,492	5,888	5,669	5,458	5,255	5,059
<b><u>Expenditures</u></b>							
Applications BSL	280	311	311	370	387	389	390
Capital Improvement Projects BSL	329	363	363	0	0	0	0
Client Solutions BSL	34	30	30	27	28	28	28
Frontline Services & Workplace BSL	4,883	5,562	5,562	4,438	4,579	4,602	4,606
Leadership and Administration BSL	872	937	937	794	831	835	836
2022 True Up	(543)	0	0	0	0	0	0
2023 True Up			504				
Future Reductions						(234)	(801)
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	5,856	7,203	7,708	5,629	5,825	5,620	5,059
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	3,162	908	799	838	471	105	105
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<b><u>Planning Reserves</u></b>							
Local 77 AWI for 2025	0	0	0	89	105	105	105
<i>Total Reserves</i>	0	0	0	89	105	105	105
<i>Ending Unreserved Budgetary Fund Balance</i>	3,162	908	799	749	365	0	0

\*

1. Used 2022-2024 annual rate of decline -3.72% for 2025 and ongoing.

2. 2024 Revised Amounts are based on 2024 average revenue by category as of June.

## Emergency Fund (10102)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	43,660	58,660	58,660	72,844	85,579	87,976	90,351
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	43,660	58,660	58,660	72,844	85,579	87,976	90,351
<b><u>Sources of Funds</u></b>							
General Fund Contributions	15,000	14,184	14,184	12,736	2,396	2,375	2,259
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	15,000	14,184	14,184	12,736	2,396	2,375	2,259
<b><u>Expenditures</u></b>							
Expenses		0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	0	0	0	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	58,660	72,844	72,844	85,579	87,976	90,351	92,610
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	58,660	72,844	72,844	85,579	87,976	90,351	92,610

Industrial Insurance Fund (10110)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	9,420	6,784	989				
Budgetary Fund Balance Adjustment	0	0	(6)				
<i>Beginning Budgetary Fund Balance</i>	9,420	6,784	983	551	2,597	4,893	7,453
<b>Sources of Funds</b>							
Department Contributions	39,502	43,965	45,664	55,420	58,422	61,642	65,068
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances			3,000				
<i>Total Budgetary Revenues</i>	39,502	43,965	48,664	55,420	58,422	61,642	65,068
<b>Expenditures</b>							
Industrial Insurance Services	47,933	42,395	49,096	53,373	56,126	59,082	62,258
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	47,933	42,395	49,096	53,373	56,126	59,082	62,258
<i>Ending Balance Sheet Adjustment</i>	(6)						
<i>Ending Budgetary Fund Balance</i>	983	8,353	551	2,597	4,893	7,453	10,263
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
<b>Planning Reserves</b>							
Policy Reserve (25% of claims per RCW)	9,746	9,709	9,202	10,331	10,947	11,612	12,330
Pension Payouts (non-rate depts)	0	0	0	0	0	0	0
<i>Total Reserves</i>	9,746	9,709	9,202	10,331	10,947	11,612	12,330
<i>Ending Unreserved Budgetary Fund Balance</i>	(8,763)	(1,356)	(8,651)	(7,734)	(6,054)	(4,159)	(2,066)

Unemployment Insurance Fund (10111)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	2,100	1,610	2,992				
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	2,100	1,610	2,992	1,990	1,990	1,990	1,957
<b><u>Sources of Funds</u></b>							
Unemployment Compensation Contributions	2,461	2,409	2,409	3,976	3,644	2,900	2,991
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	2,461	2,409	2,409	3,976	3,644	2,900	2,991
<b><u>Expenditures</u></b>							
Claims	1,547	2,480	2,480	3,945	3,612	2,900	2,958
Services	22	31	31	32	32	33	33
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			900				
<i>Total Budgetary Expenditures</i>	1,569	2,511	3,411	3,976	3,644	2,933	2,991
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	2,992	1,508	1,990	1,990	1,990	1,957	1,957
<b><u>Planning Reserves</u></b>							
Contingency Reserves	500	500	500	500	500	500	500
<i>Total Reserves</i>	500	500	500	500	500	500	500
<i>Ending Unreserved Budgetary Fund Balance</i>	2,492	1,008	1,490	1,490	1,490	1,457	1,457



Health Care Fund (10112)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	125,580	145,531	142,228				
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	125,580	145,531	142,228	104,346	111,051	118,444	120,797
<b>Sources of Funds</b>							
Department Contributions <sup>1</sup>	270,956	285,042	235,104	307,752	327,301	348,575	371,233
Employee Contributions	41,048	41,615	41,869	42,706	43,560	44,431	45,320
Miscellaneous	14,720	16,323	15,570	16,663	17,837	19,094	20,443
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	326,723	342,980	292,543	367,121	388,697	412,100	436,996
<b>Expenditures</b>							
Health Care Services	310,076	329,825	330,425	360,416	381,304	409,748	440,414
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	310,076	329,825	330,425	360,416	381,304	409,748	440,414
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	142,228	158,686	104,346	111,051	118,444	120,797	117,378
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
<b>Planning Reserves</b>							
Health Care Claims Reserve	142,228	158,686	104,346	111,051	118,444	120,797	117,378
<i>Total Reserves</i>	142,228	158,686	104,346	111,051	118,444	120,797	117,378
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0

<sup>1</sup>The decreased Department Contributions in the 2024 Revised are due to the planned cancellation of certain department payments into the fund in October-December of 2024, totalling \$53.3 million. Such a cancellation of payments is often called a "health care holiday" and is the method by which fund surpluses, accumulated due to the over estimation of enrollments or general excess revenue above expenditures, are returned to departments. For more details on the 2024 health care holiday, see the budget overview.

Group Term Life Fund (10113)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	1,096	1,131	1,140				
Budgetary Fund Balance Adjustment	35	0	26				
<i>Beginning Budgetary Fund Balance</i>	1,131	1,131	1,166	976	1,014	1,016	1,016
<b><u>Sources of Funds</u></b>							
Interest	38	18	18	38	38	36	36
Employee Contributions - GTL & AD&D	4,324	3,572	3,572	4,552	4,643	4,666	4,690
Employee Contributions - LTD	1,546	2,269	2,269	1,684	1,718	1,727	1,735
Department Contributions - GTL	512	550	550	701	715	719	722
Department Contributions - LTD	108	254	254	118	120	121	122
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	6,529	6,663	6,663	7,093	7,234	7,268	7,304
<b><u>Expenditures</u></b>							
GTL - Group Term Life Ins. & ADD	4,843	4,140	4,140	5,253	5,384	5,411	5,438
LTD - long Term Disability	1,651	2,523	2,523	1,803	1,848	1,857	1,866
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			190				
<i>Total Budgetary Expenditures</i>	6,494	6,663	6,853	7,056	7,232	7,268	7,304
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	1,166	1,131	976	1,014	1,016	1,016	1,016
<b><u>Planning Reserves</u></b>							
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	1,166	1,131	976	1,014	1,016	1,016	1,016

Park and Recreation Fund (10200)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	38,685	12,821	35,921				
Budgetary Fund Balance Adjustment	1,672		5,996				
<b>Beginning Budgetary Fund Balance</b>	<b>40,357</b>	<b>12,821</b>	<b>41,917</b>	<b>10,172</b>	<b>11,072</b>	<b>11,072</b>	<b>10,019</b>
<b>Sources of Funds</b>							
Athletic Facility Fees	3,351	3,438	3,438	3,861	4,802	4,802	4,802
Building/Oth Space Rent	0	72	72	72	72	72	72
Capital Contributions		(136)	(136)	(195)	(195)	(195)	(195)
Community Dev Block Grant	322	808	808	808	808	808	808
Concession Proceeds	362	80	80	80	80	80	80
Exhibit Admission Charges	20	695	695	695	695	695	695
Federal and State Grants	4,466	276	276	277	277	277	277
General Government-Other Rev	2,637	2,318	2,318	2,318	2,318	2,318	2,318
Inv Earn-Residual Cash	1,278						
Lease Revenue GASB87	2,073			0	0	0	0
Lt Space/Facilities Leases	1,618	1,006	1,006	1,006	1,006	1,031	1,057
Miscellaneous Revs-Other Rev	783	891	891	891	891	891	891
Other Private Contrib & Dons	2,624	11	11	511	1,511	1,511	1,511
Other Rents & Use Charges	2,091	856	856	1,531	1,415	1,415	1,415
Parking Fees	56	79	79	79	79	79	79
Public Benefit Offset/TI Offset	(2,314)			0	0	0	0
Recoveries	5,526	126	126	(40)	135	135	135
Recreation Education Fees	2,316	4,288	4,288	5,238	5,246	5,246	5,246
Recreation Activities Fees	18,811	14,632	14,632	19,055	18,886	18,886	18,886
Recreation Admission Fees	3,286	3,124	3,124	3,796	3,316	3,316	3,316
Recreation Shared Revs Arc	1,105	1,013	1,013	1,013	1,013	1,013	1,013
Resource Recovery Rev	87	3,622	3,622	3,792	3,451	3,451	3,451
Sales Of Merchandise	158	27	27	27	27	27	27
St Space Facilities Rentals	4,927	5,081	5,081	5,676	5,933	6,081	6,233
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			35,632				
Revenues from Current Year legislated ordinances			22,939				
<b>Total Budgetary Revenues</b>	<b>55,584</b>	<b>42,307</b>	<b>100,878</b>	<b>50,492</b>	<b>51,767</b>	<b>51,940</b>	<b>52,118</b>
<b>Expenditures</b>							
Building For The Future	9,749	300	300	800	1,800	1,800	1,800
Debt and Special Funding	983	162	1,426	166	0	0	0
Fix It First	6,350	972	913	913	913	913	913
Parks and Facilities Maintenance and Repairs	3,389	4,974	3,396	4,691	4,216	4,321	4,429
Leadership and Administration	2,201	1,033	2,224	1,164	1,123	1,151	1,180
Departmentwide Programs	7,947	8,194	8,619	9,403	9,807	10,053	10,304
Recreation Facility Programs	9,082	10,504	9,474	13,903	15,219	15,600	15,990
Golf Programs	14,133	13,994	13,666	18,348	18,485	18,947	19,421
Zoo and Aquarium Programs	180	1,000	204	204	204	209	214
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			63,299				
Supplemental Changes			29,102				
<b>Total Budgetary Expenditures</b>	<b>54,014</b>	<b>41,133</b>	<b>132,622</b>	<b>49,592</b>	<b>51,767</b>	<b>52,993</b>	<b>54,250</b>
<b>Ending Balance Sheet Adjustment</b>	<b>(10)</b>						
<b>Ending Budgetary Fund Balance</b>	<b>41,917</b>	<b>13,995</b>	<b>10,172</b>	<b>11,072</b>	<b>11,072</b>	<b>10,019</b>	<b>7,887</b>
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	35,632						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	63,299						
<b>Planning Reserves</b>							
Golf Reserve <sup>1</sup>	3,100	1,800					
SPU Reservoir Use Fees <sup>2</sup>	600	600	600	600	600	600	600
Cash Flow Reserve <sup>3</sup>		2,500	1,027	2,500	2,500	2,000	
Capital Revenue Reserve <sup>4</sup>		5,000	4,000	5,000	5,000	5,000	5,000
CBO Planning Reserves <sup>5</sup>	5,055			21	71	1,060	2,990
Duwamish Waterway Rental Revenue Reserve <sup>6</sup>	250	500	500	750	1,000	1,250	1,500
COVID Recovery Revenue Reserve <sup>7</sup>	3,100	1,800	1,800	900			
Zoo Reserve <sup>8</sup>	800						
<b>Total Reserves</b>	<b>40,572</b>	<b>12,200</b>	<b>7,927</b>	<b>9,771</b>	<b>9,171</b>	<b>9,910</b>	<b>10,090</b>
<b>Ending Unreserved Budgetary Fund Balance</b>	<b>1,345</b>	<b>1,795</b>	<b>2,245</b>	<b>1,301</b>	<b>1,901</b>	<b>109</b>	<b>(2,203)</b>

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
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- Notes:
- 1. The Golf reserve reflects excess revenues earned by the Golf program to be appropriated in subsequent budget year via a supplemental budget change.
  - 2. The SPU Reservoir reserve holds anticipated property use fee expenses related to the joint use of SPU and SPR properties.
  - 3. The financial plan carries a modest cash flow reserve to maintain financial stability in the face of one time unforeseen and unbudgeted expense or revenue issues.
  - 4. The financial plan carries a Capital Revenue Reserve for capital projects where reimbursements for grant-related expenses are not received until a future year.
  - 5. These reserves covered anticipated expenditures in 2023 for both the Park and Recreation Fund and the Seattle Metropolitan Park District Fund (19710). In 2025 - 2028 these reserves cover anticipated expenditures in only the Park and Recreation Fund.
  - 6. This reserve reflects temporary rental income on the landbanked site that will be used for future site development or remediation work.
  - 7. This reserve was held to cover the Aquatics subsidy resulting from the COVID-19 pandemic (2023-2025).
  - 8. This reserve was held to cover one time costs related to the operating agreement with the Zoo.

## Move Seattle Levy Fund (10398)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	84,101	0	93,157				
Budgetary Fund Balance Adjustment	3,469	0	2,969				
<i>Beginning Budgetary Fund Balance</i>	87,570	41,366	96,126	29,926	9,424	3,834	0
<b><u>Sources of Funds</u></b>							
311010 - Real & Personal Property Taxes	111,891	110,621	110,621	0	0	0	0
Interest earnings		0	1,254	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	111,891	110,621	111,875	0	0	0	0
<b><u>Expenditures</u></b>							
Safe Routes	34,532	33,072	44,360	42	0	0	0
Maintenance & Repair	32,623	54,632	67,186	4,016	0	0	0
Congestion Relief	35,747	41,802	62,862	16,144	5,590	3,834	0
Other	433	1,800	3,668	300	0	0	0
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	103,335	131,306	178,076	20,502	5,590	3,834	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	96,127	20,681	29,926	9,424	3,834	0	0
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	96,127	20,681	29,926	9,424	3,834	0	0

## Library Fund (10410)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	8,150	0	1,510				
Budgetary Fund Balance Adjustment	(9)	0	2,566				
<i>Beginning Budgetary Fund Balance</i>	8,142	3,575	4,076	2,185	2,351	2,351	1,499
<b><u>Sources of Funds</u></b>							
General Subfund Support	60,105	62,046	62,046	68,449	71,548	70,552	70,905
Fines & Fees	117	115	115	120	120	120	120
Parking - Central Library	337	345	345	377	390	400	410
Copy & Print Services	107	95	95	100	105	110	110
Space Rental	110	135	135	150	150	150	150
Salvage Sales/Materials	68	85	85	85	85	85	85
Interdepartmental Support	23	27	27	27	27	27	27
Miscellaneous Revenue	10	3	3	3	3	3	3
Miscellaneous Interfund Transfer	0	0	0	166	178	167	167
Grants	1,920	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			92				
Revenues from Current Year legislated ordinances			11,596				
<i>Total Budgetary Revenues</i>	62,795	62,851	74,538	69,478	72,606	71,614	71,977
<b><u>Expenditures</u></b>							
Chief Librarian's Office	610	558	558	637	669	673	676
Institutional & Strategic Advancement	1,159	1,204	1,204	1,347	1,404	1,412	1,419
Human Resources	2,649	2,595	2,595	2,777	2,917	2,931	2,946
Administrative Services	10,231	10,229	10,229	11,541	12,076	11,634	11,692
Capital Improvements	3,002	0	0	0	0	0	0
Library Programs & Services	49,212	50,124	49,124	53,009	55,539	55,817	56,096
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			651				
Current Year Grant/Svc Contract/Capital CFD's			473				
Supplemental Changes			11,596				
<i>Total Budgetary Expenditures</i>	66,863	64,710	76,429	69,311	72,606	72,466	72,828
<i>Ending Balance Sheet Adjustment</i>	1						
<i>Ending Budgetary Fund Balance</i>	4,076	1,716	2,185	2,351	2,351	1,499	648
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	92						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	651						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	473						
<b><u>Planning Reserves</u></b>							
N/A	0	0	0	0	0	0	0
<i>Total Reserves</i>	1,032	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	3,044	1,716	2,185	2,351	2,351	1,499	648

Seattle Streetcar Operations Fund (10800)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	3,469	0	2,720				
Budgetary Fund Balance Adjustment	165	0	75				
<i>Beginning Budgetary Fund Balance</i>	3,633	3,857	2,796	6,307	3,381	23	(81)
<b>Sources of Funds</b>							
<b>South Lake Union</b>							
Fare Revenues*	60	625	83	46	60	73	86
King County Metro Contribution		1,745					
Grants, Sponsorships, and Other Contributions	281	604	2,363	190	191	47	48
Operating Transfer In - South Lake Union	1,879	3,265	3,265	3,246	3,246	3,743	3,981
				0	0	0	0
<b>First Hill</b>							
Fare Revenues*	0	1,039	0	65	68	70	72
Sound Transit Partnership Contribution	5,102	0	846	323	323	421	433
Grants, Sponsorships, and Other Contributions	471	345	2,676	0	0	0	0
Operating Transfer In - First Hill	3,647	6,935	6,954	6,954	6,954	8,984	9,180
Investment Earnings - Residual Cash	111		85	105	105	1	(3)
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	11,551	14,557	16,272	10,930	10,947	13,340	13,798
<b>Expenditures</b>							
<b>South Lake Union</b>							
Streetcar O&M - SDOT	648	530	635	629	651	767	825
Streetcar O&M - King County Metro	2,468	4,100	2,417	3,791	3,889	3,096	3,291
<b>First Hill</b>							
Streetcar O&M - SDOT	817	657	852	941	974	989	1,027
Streetcar O&M - King County Metro	8,425	9,103	8,001	8,495	8,792	8,592	8,763
<b>Major Maintenance/Replacement - First Hill Streetcar Repair</b>	30						
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			847				
Supplemental Changes		(3)	9				
<i>Total Budgetary Expenditures</i>	12,387	14,387	12,761	13,855	14,305	13,444	13,906
<i>Ending Balance Sheet Adjustment</i>	(1)						
<i>Ending Budgetary Fund Balance</i>	2,796	4,027	6,307	3,381	23	(81)	(189)
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	1,288						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,136						
<b>Planning Reserves</b>							
	30	86	86	13	23	63	133
<i>Total Reserves</i>	878	86	86	13	23	63	133
<i>Ending Unreserved Budgetary Fund Balance</i>	1,918	3,941	6,221	3,369	()	(144)	(322)

\* Fare revenues are net of expenditures from King County for all columns except 2024 Adopted and 2024 Legislated.

Seattle Center Fund (11410)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	(12,656)	(10,055)	(10,055)				
Budgetary Fund Balance Adjustment	(167)	859	859				
<i>Beginning Budgetary Fund Balance</i>	(12,823)	(9,197)	(9,197)	(11,275)	(11,275)	(11,275)	(10,856)
<b><u>Sources of Funds</u></b>							
Monorail (CIP)	2,472	1,255	1,255	1,179	1,207	1,231	1,256
Parking	9,159	8,764	8,764	9,640	10,159	10,362	10,570
Rentals, Leases, Reimbursements	12,110	13,627	13,627	13,628	13,971	14,250	14,535
Administration	1,582	595	595	1,523	1,556	1,587	1,619
Friends of the Waterfront	511	945	945	1,000	1,000	1,020	1,040
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			28,727				
Revenues from Current Year legislated ordinances			2,387				
<i>Total Budgetary Revenues</i>	25,834	25,187	56,300	26,969	27,893	28,451	29,020
<b><u>Expenditures</u></b>							
Monorail Rehabilitation	631	1,255	1,255	1,179	1,207	1,213	1,219
Campus	17,647	17,830	17,830	23,386	24,174	24,294	24,416
Leadership & Administration	3,988	4,165	4,165	1,404	1,512	1,520	1,527
Waterfront	511	945	945	1,000	1,000	1,005	1,010
Bldg & Campus Improvements	(49)	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			29,463				
Supplemental Changes			4,720				
<i>Total Budgetary Expenditures</i>	22,728	24,195	58,378	26,969	27,893	28,033	28,173
<i>Ending Balance Sheet Adjustment</i>	521						
<i>Ending Budgetary Fund Balance</i>	(9,197)	(8,205)	(11,275)	(11,275)	(11,275)	(10,856)	(10,009)
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	28,727						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	29,463						
<b><u>Planning Reserves</u></b>							
Planning Reserves	0	0	0	7	20	513	1,486
<i>Total Reserves</i>	736	0	0	7	20	513	1,486
<i>Ending Unreserved Budgetary Fund Balance</i>	(9,933)	(8,205)	(11,275)	(11,282)	(11,295)	(11,369)	(11,495)

Ordinance 126218 authorized an interfund loan of \$18M from the REET II Capital Projects Fund (30020) to the Seattle Center Fund (11410), to be repaid by 2033



Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	3,840	3,939	4,107				
Budgetary Fund Balance Adjustment	113	0	233				
<i>Beginning Budgetary Fund Balance</i>	3,953	3,939	4,340	4,340	4,340	4,340	4,428
<b><u>Sources of Funds</u></b>							
Earned Income <sup>1</sup>	4,874	5,673	5,673	5,484	5,876	5,993	6,113
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	4,874	5,673	5,673	5,484	5,876	5,993	6,113
<b><u>Expenditures</u></b>							
BO-SC-65000 McCaw Hall	4,487	5,673	5,673	5,484	5,876	5,905	5,935
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	4,487	5,673	5,673	5,484	5,876	5,905	5,935
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	4,340	3,939	4,340	4,340	4,340	4,428	4,606
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<b><u>Planning Reserves</u></b>							
McCaw Hall Reserve Funds	0	3,293	4,340	4,337	4,333	4,248	4,084
Planning Reserve	0	646	0	3	7	180	522
<i>Total Reserves</i>	0	3,939	4,340	4,340	4,340	4,428	4,606
<i>Ending Unreserved Budgetary Fund Balance</i>	4,340	0	0	0	0	0	0

Municipal Art Fund (Fund 12010)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	13,400	10,319	12,756				
Budgetary Fund Balance Adjustment	539	0	351				
<i>Beginning Budgetary Fund Balance</i>	13,939	10,319	13,107	8,218	5,544	4,314	4,354
<b><u>Sources of Funds</u></b>							
1% for Art	2,679	2,228	2,228	2,417	3,949	4,028	4,108
Collection Management Fees	343	267	267	479	494	504	514
Conservation	0	0	0	0	0	0	0
Interest Earnings	195	112	112	112	112	114	117
Misc Income	38	20	20	20	20	21	21
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	3,256	2,627	2,627	3,029	4,575	4,667	4,760
<b><u>Expenditures</u></b>							
Public Art - Utilities (MO-AR-2VMA010)	885	1,446	1,446	1,476	1,489	1,496	1,504
Public Art - Non-Utilities (MO-AR-2VMA011)	1,759	2,727	2,727	2,780	2,803	1,611	1,619
Collection Management (MO-AR-2VMA012)	255	264	264	299	314	315	317
Leadership and Administration (BO-AR-VA150)	1,033	1,075	1,256	1,124	1,171	1,177	1,183
Conservation (MO-AR-2VMA02)	156	287	286	24	27	28	28
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			1,823				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			(286)				
<i>Total Budgetary Expenditures</i>	4,088	5,799	7,517	5,703	5,804	4,627	4,651
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	13,107	7,147	8,218	5,544	4,314	4,354	4,463
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	1,822						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<b><u>Planning Reserves</u></b>							
Planning Reserve		195		0	0	50	149
<i>Total Reserves</i>	1,822	195	0	0	0	50	149
<i>Ending Unreserved Budgetary Fund Balance</i>	11,285	6,952	8,218	5,544	4,314	4,304	4,314

Wheelchair Accessible Fund (12100)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	7,825	7,494	8,399				
Budgetary Fund Balance Adjustment	304		186				
Beginning Budgetary Fund Balance	8,130	7,494	8,586	6,964	6,762	6,538	6,290
<b>Sources of Funds</b>							
Fees	1,300	2,396	996	996	996	996	996
Investment	255						
Total Budgetary Revenues	1,554	2,396	996	996	996	996	996
<b>Expenditures<sup>1</sup></b>							
Wheelchair Accessible Services Program	1,098	2,577	2,577	1,197	1,220	1,244	1,269
<b>Budget Adjustments</b>							
2023 Encumbrance CFD's (into 2024)			18				
2024 Supplemental Changes			23				
Total Budgetary Expenditures	1,098	2,577	2,618	1,197	1,220	1,244	1,269
Ending Budgetary Fund Balance	8,586	7,313	6,964	6,762	6,538	6,290	6,017
<b>Financial Reserves - Expense</b>							
2023 Encumbrance CFD's (into 2024)	18						
<b>Planning Reserves</b>							
Planning Reserves		52		1	3	18	48
Total Reserves	18	52	0	1	3	18	48
Ending Unreserved Budgetary Fund Balance	8,568	7,261	6,964	6,761	6,535	6,271	5,969

<sup>1</sup> Assumes 2% annual growth for expenditures 2027-2028.

Short Term Rental Tax (12200)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	5,650	1,649	11,525				
Budgetary Fund Balance Adjustment	178		235				
<i>Beginning Budgetary Fund Balance</i>	5,827	1,649	11,761	1,880	1,611	1,723	2,227
<b><u>Sources of Funds</u></b>							
Short-Term Rental Tax	11,640	11,855	11,307	11,829	12,380	12,824	13,287
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	11,640	11,855	11,307	11,829	12,380	12,824	13,287
<b><u>Expenditures</u></b>							
Equitable Development Initiative (OPCD)	806	5,944	5,944	6,225	6,280	6,311	6,343
Permanent Supportive Housing (HSD)	2,896	3,701	3,701	3,864	3,980	4,000	4,020
Debt Service	2,005	2,010	2,010	2,010	2,008	2,009	2,019
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			2,021				
Current Year Grant/Svc Contract/Capital CFD's			7,512				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	5,707	11,655	21,188	12,099	12,268	12,320	12,382
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	11,761	1,850	1,880	1,611	1,723	2,227	3,132
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	2,021						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	7,512						
<b><u>Planning Reserves</u></b>							
Revenue Stabilization Reserve	0	1,200	1,200	1,200	1,200	1,200	1,200
Planning Reserve	35	101	0	0	0	0	0
<i>Total Reserves</i>	9,568	1,301	1,200	1,200	1,200	1,200	1,200
<i>Ending Unreserved Budgetary Fund Balance</i>	2,192	549	680	411	523	1,027	1,932

**Election Voucher Fund (12300)**

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed <sup>1</sup>	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	7,690	4,261	7,218	7,379	117		
Budgetary Fund Balance Adjustment	306	0	164				
<i>Beginning Budgetary Fund Balance</i>	7,996	4,261	7,382	7,379	117	0	0
<b><u>Sources of Funds</u></b>							
12300 Election Voucher Fund	3,208	3,000	3,000	3,000	0	0	0
<i>Total Budgetary Revenues</i>	3,208	3,000	3,000	3,000	0	0	0
<b><u>Expenditures</u></b>							
Staffing, Administration & Outreach	924	1,143	1,143	1,270	117		
Voucher Printing, Mailing, and Processing	494	385	385	592			
Candidate Voucher Expenditures	2,403	1,475	1,475	8,400			
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	3,821	3,003	3,003	10,262	117	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	7,382	4,258	7,379	117	0	0	0
<b><u>Planning Reserve</u></b>		60					
<i>Total Reserves</i>	0	60	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	7,382	4,198	7,379	117	0	0	0

**Notes:**

<sup>1</sup> The Democracy Voucher Program is funded by a voter-approved, ten-year levy that expires December 31, 2025. In this scenario, the program is not renewed. However if another ballot measure is put forth and approved by voters, the program could continue in 2026 and beyond.

Arts and Culture Fund (12400)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	12,318		18,480				
Budgetary Fund Balance Adjustment	324		481				
<i>Beginning Budgetary Fund Balance</i>	12,642	10,258	18,960	15,009	10,884	9,912	11,305
<b>Sources of Funds</b>							
Admissions Tax	15,816	13,998	15,892	14,774	16,037	16,421	16,835
Arena Revenue over Threshold	9,739	10,399	10,374	12,222	11,744	12,060	12,675
Arts in Parks	238	286	378	307	307	316	326
NHL Annual Investment	186	191	186	191	197	203	209
Langston Hughes Operations	52	31	72	72	72	72	72
Grant Revenue	421	0	0	0	0	0	0
Interest	418	51	600	530	400	300	250
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	26,698	24,956	27,502	28,097	28,757	29,372	30,367
<b>Expenditures</b>							
BO-AR-2VMA0 - Public Art	0	150	150	610	620	466	469
BO-AR-VA150 - Leadership and Administration	3,130	3,648	3,661	4,061	4,198	4,219	4,240
BO-AR-VA160 - Arts and Cultural Programs	6,975	11,625	12,005	12,335	10,092	8,142	8,183
BO-AR-VA170 - Cultural Space	536	987	1,937	858	868	872	876
BO-FG-2QD00 - Arena Payment for Revenue over Threshold	9,739	10,379	10,379	12,222	11,744	12,060	12,675
BO-SC-60000 - Campus (Seattle Center)				1,250	1,308	1,315	1,322
BO-PR-30000 - Departmentwide Programs (SPR)				224	224	225	226
BO-PR-50000 - Recreation Facility Programs (SPR)				660	676	680	683
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's			2,489				
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			832				
<i>Total Budgetary Expenditures</i>	20,379	26,789	31,453	32,222	29,729	27,979	28,673
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	18,960	8,425	15,009	10,884	9,912	11,305	12,999
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's	2,489						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<b>Planning Reserves</b>							
Operating Reserve	2,128	2,390	4,215	4,000	3,597	3,184	3,200
Planning Reserve	0	500				150	449
Arena Reserve	0	5,199	5,199	6,111	5,872	6,030	6,338
<i>Total Reserves</i>	4,617	8,089	9,414	10,111	9,469	9,364	9,986
<i>Ending Unreserved Budgetary Fund Balance</i>	14,343	336	5,596	774	443	1,941	3,013

**Transportation Fund (13000)**

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	24,399		21,585				
Budgetary Fund Balance Adjustment	1,813		6,395				
<i>Beginning Budgetary Fund Balance</i>	26,212	24,945	27,979	38,265	13,418	2,145	(4,798)
<b><u>Sources of Funds</u></b>							
Charges for Services	150,200	164,048	162,837	114,189	116,274	120,049	123,873
Licensing & Permits	11,910	8,658	12,104	13,608	14,038	14,477	14,917
Taxes	51,942	48,857	52,729	54,379	55,002	56,907	57,285
Fines & Forfeits	3,011	1,080	2,425	2,890	3,235	3,343	3,460
Concessions & Space Rent	197	0	245	245	254	263	272
Grants, Shared Revenues, & Contributions	49,748	101,108	65,580	64,125	74,737	62,246	16,663
Miscellaneous Revenues & Interest	416	1,375	980	793	1,508	551	594
Cash Transfers In				6,679	6,679	6,679	6,679
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	267,424	325,126	296,900	256,908	271,729	264,516	223,744
<b><u>Expenditures</u></b>							
<b><u>Operations &amp; Maintenance</u></b>							
Reserves	304	313	525	597	607	625	644
Waterfront & Civic Projects	27,319	34,805	24,941	36,081	37,342	38,589	39,939
Bridges & Structures	5,337	5,334	4,281	5,980	6,180	6,225	6,443
Mobility Operations	19,194	23,088	17,538	25,872	26,754	27,141	28,091
ROW Management	40,095	49,691	40,743	53,917	55,738	56,150	58,115
Maintenance Operations	29,160	34,959	28,506	35,235	36,232	37,176	38,477
Leadership & Administration	8,285	(523)	2,898	0	0	0	0
General Expense		19	0	0	357	369	382
<b><u>Capital</u></b>							
Central Waterfront	22,247	500	8,261	500	600	750	750
Major Maintenance/Replacement	4,562	23,141	8,788	20,013	28,036	14,291	16,465
Major Projects	2,182	1,971	4,481	1,641	125	125	125
Mobility Capital	82,652	125,497	116,622	68,865	69,788	68,762	21,452
Debt Service	24,311	25,903	24,925	33,054	21,242	21,254	19,743
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				1,000
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			4,104				
<i>Total Budgetary Expenditures</i>	265,649	324,698	286,614	281,756	283,001	271,459	231,628
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	27,987	25,373	38,265	13,418	2,145	(4,798)	(12,681)
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	38,457	130,349		197,261	197,261	197,261	197,261
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	0	0					
Current Year Grant/Svc Contract/Capital Expenditure CFD's	159,734	130,349		197,261	197,261	197,261	197,261
<b><u>Reserves</u></b>							
Planning Reserves		1,662					
CPT: Revenue Stabilization Reserve		5,024	5,240	4,000	0	5,654	5,691
Street Use Operating Reserve (10% of Operating Revenue for Base Operating Expenses)			4,905	5,412	2,000	5,732	5,888
Contingent Budget Authority Reserve	0	0	1,000	0	0	0	0
<i>Total Reserves</i>	121,277	6,686	11,145	9,412	2,000	11,386	11,579
<i>Ending Unreserved Budgetary Fund Balance</i>	(93,290)	18,686	27,121	4,005	145	(16,184)	(24,260)

\*ORD 126227 authorized an interfund loan of \$25 million from the Information Technology Fund (50410) to the Transportation Fund (13000). The Department plans a partial payment of \$8M before the end of 2024 and extension of repayments into 2025.

## Payroll Expense Tax (14500)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	122,746	7,394	275,086				
Budgetary Fund Balance Adjustment	2,016	0	3,707				
<i>Beginning Budgetary Fund Balance</i>	124,762	7,394	278,792	138,122	47,897	37,446	57,164
<b><u>Sources of Funds</u></b>							
Payroll Expense Tax	315,178	325,663	404,394	430,025	451,549	469,108	499,340
Interest Earnings	4,920						
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	320,098	325,663	404,394	430,025	451,549	469,108	499,340
<b><u>Expenditures</u></b>							
City Budget Office	0	176	176				0
Department of Education and Early Learning	5,378	21,000	21,000	13,900	14,400	644	650
Department of Finance and Administrative Services	501	2,187	2,187	2,803	3,392	3,426	3,460
Department of Neighborhoods	239	300	300	0	0	0	0
Finance General	71,087	92,728	92,728	300,368	238,931	239,090	239,251
Human Services Department	1,921	1,981	1,981	8,118	3,930	3,970	4,009
Office of Arts and Culture	2,923	675	675	0	0	0	0
Office of Economic Development	8,665	25,781	25,781	19,935	19,634	19,830	20,028
Office of Housing	59,826	142,114	142,114	132,844	139,061	140,452	141,856
Office of Immigrant and Refugee Affairs	175	163	163	142	152	153	155
Office of Labor Standards	0	600	600	0	0	0	0
Office of Planning and Community Development	9,121	21,485	21,485	23,316	23,681	23,917	24,157
Office of Sustainability and Environment	3,363	17,174	17,174	12,043	12,179	12,301	12,424
Seattle Center	100	150	150	786	449	454	458
Seattle Department of Construction and Inspections	456	455	455	1,758	1,758	1,776	1,793
Seattle Department of Transportation	223	1,000	1,000	250	0	0	0
Seattle Information Technology Department	200	566	566	1,114	1,124	1,135	1,147
Seattle Parks and Recreation	344	1,080	1,080	2,873	3,309	2,242	2,264
Seattle Public Library	1,546	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			98,583				
Current Year Grant/Svc Contract/Capital CFD's			112,500				
Mid-Year Supplemental Legislation			(0)				
Year-End Supplemental Legislation			2,945				
Stand Alone Legislation			1,421				
<i>Total Budgetary Expenditures</i>	166,067	329,616	545,064	520,250	462,000	449,390	451,654
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	278,792	3,441	138,122	47,897	37,446	57,164	104,850
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	98,583						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	112,500						
<b><u>Planning Reserves</u></b>							
Underspend Assumption	0	(3,000)	0	0	0	0	0
Revenue Stabilization Reserve	7,644	3,311	40,000	43,002	33,155	46,911	49,934
Planning Reserve	500	1,880	1,546	2,425	4,112	9,118	7,568
Administration Reserve	2,000	1,000	0	0	0	1,000	2,000
<i>Total Reserves</i>	221,227	3,191	41,546	45,427	37,267	57,029	59,502
<i>Ending Unreserved Budgetary Fund Balance</i>	57,566	250	96,576	2,469	179	135	45,348



Opioid Settlement Proceed Fund (14510)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	1,058		1,594				
Budgetary Fund Balance Adjustment	0		36				
<i>Beginning Budgetary Fund Balance</i>	1,058	582	1,630	729	610	491	399
<b>Sources of Funds</b>							
360420 - Other Judgments & Settlements	542	1,636	1,636	1,777	1,792	1,828	1,865
360020 - Inv Earn-Residual Cash	30	0	0	0	0	0	0
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			2,028				
<i>Total Budgetary Revenues</i>	572	1,636	3,664	1,777	1,792	1,828	1,865
<b>Expenditures</b>							
BO-HS-H7000 - Promoting Public Health	0	2,216	2,216	1,895	1,911	1,920	1,930
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's			289				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			2,061				
<i>Total Budgetary Expenditures</i>	0	2,216	4,565	1,895	1,911	1,920	1,930
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	1,630	2	729	610	491	399	334
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<b>Planning Reserves</b>							
Operating Reserve			729	610	491	345	224
2027 Contract Inflation (2.8% CPI-W)	0	0	0	0	0	54	54
2028 Contract Inflation (2.8% CPI-W)	0	0	0	0	0	0	56
<i>Total Reserves</i>	0	0	729	610	491	399	334
<i>Ending Unreserved Budgetary Fund Balance</i>	1,630	2	0	0	0	0	0

## Human Services Fund (16200)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	12,748	2,338	15,264				
Budgetary Fund Balance Adjustment	340		613				
<i>Beginning Budgetary Fund Balance</i>	13,089	2,338	15,877	6,296	6,160	5,854	5,548
<b><u>Sources of Funds</u></b>							
Federal Grants	59,747	58,915	58,915	66,728	67,394	67,394	67,394
State Grants	34,016	21,364	21,364	22,438	22,441	22,441	22,441
Interlocal Grants	1,492	1,207	1,207	1,160	1,160	1,160	1,160
Misc Fines & Penalties	13	0	0	0	0	0	0
Inv Earn-Residual Cash	130	0	0	0	0	0	0
Interfund Revenue	2,348	2,548	2,548	3,092	3,095	3,095	3,095
Administrative Fees & Charges	0	2,452	2,452	3,346	3,347	3,347	3,347
General Government-Other Rev	1,149	0	0	47	47	47	47
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			68,770				
Revenues from Current Year legislated ordinances			29,663				
<i>Total Budgetary Revenues</i>	98,895	86,486	184,919	96,811	97,485	97,485	97,485
<b><u>Expenditures</u></b>							
BO-HS-H1000 - Supporting Affordability & Liv	15,435	13,515	13,515	14,051	14,065	14,065	14,065
BO-HS-H2000 - Preparing Youth for Success	26	100	100				
BO-HS-H3000 - Addressing Homelessness	17,560	9,503	9,503	10,460	10,460	10,460	10,460
BO-HS-H4000 - Supporting Safe Comm	184	86	86	30	30	30	30
BO-HS-H5000 - Leadership and Administration	4,217	4,455	4,455	5,263	5,340	5,340	5,340
BO-HS-H6000 - Promoting Healthy Aging	58,685	58,877	58,877	67,143	67,896	67,896	67,896
BO-HS-H7000 - Promoting Public Health	0	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			3,000				
Current Year Grant/Svc Contract/Capital CFD's			73,770				
Supplemental Changes			31,195				
<i>Total Budgetary Expenditures</i>	96,106	86,536	194,501	96,946	97,791	97,791	97,791
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	15,877	2,288	6,296	6,160	5,854	5,548	5,242
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	68,770						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	3,000						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	68,770						
<b><u>Planning Reserves</u></b>							
Mandatory Reserve for Child Care Bonus Funds	0	1,600	2,441	2,441	2,441	2,441	2,441
Other Planning Reserve	0	496	496	496	496	496	496
Healthy Aging Grant Reserve	0	0	3,359	3,224	2,917	2,611	2,305
<i>Total Reserves</i>	3,000	2,095	6,296	6,160	5,854	5,548	5,242
<i>Ending Unreserved Budgetary Fund Balance</i>	12,877	193	0	0	0	0	0

Low Income Housing Fund (16400)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	169,666	62,964	175,832				
Budgetary Fund Balance Adjustment	6,807	0	3,907				
<i>Beginning Budgetary Fund Balance</i>	<i>176,473</i>	<i>62,964</i>	<i>179,739</i>	<i>103,132</i>	<i>91,112</i>	<i>78,239</i>	<i>59,641</i>
<b>Sources of Funds</b>							
Property Tax Levy	36,852	130,037	130,037	130,037	130,037	130,037	130,037
Local Option Sales Tax Revenue	4,280	3,500	3,500	3,500	3,500	3,500	3,500
MHA and Mitigation Payments	55,251	45,900	45,900	19,650	19,650	19,650	19,650
Transfer in of MHA Administrative Balances		5,000	5,000	7,000	5,000		
Interest Earnings on Cash Balances	5,435	2,000	2,000	2,000	2,000	2,000	2,000
Program Income (includes CDBG PI and HOME PI)	49,306	4,000	4,000	4,000	4,000	4,000	4,000
State/Federal/Local Weatherization Grants	5,839	4,049	4,049	12,659	8,890	9,068	9,250
Seattle City Light Weatherization Funding	2,229	2,604	2,604	2,683	2,763	2,818	2,875
HOME Federal Grant	360	2,969	2,969	2,969	2,969	2,969	2,969
Emergency Rental Assistance Program (ERAP and ESG)	5,348						
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			53,105				
Revenues from Current Year legislated ordinances			9,417				
<i>Total Budgetary Revenues</i>	<i>164,902</i>	<i>200,059</i>	<i>262,582</i>	<i>184,498</i>	<i>178,809</i>	<i>174,042</i>	<i>174,280</i>
<b>Expenditures</b>							
BO-HU-2000 - Homeownership & Sustainability	13,045	16,309	16,309	19,998	16,309	16,391	16,473
BO-HU-3000 - Multifamily Housing	148,591	169,103	169,103	176,519	175,373	176,250	177,131
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's			90,968				
Current Year Grant/Svc Contract/Capital CFD's			53,105				
Supplemental Changes			9,704				
<i>Total Budgetary Expenditures</i>	<i>161,635</i>	<i>185,412</i>	<i>339,189</i>	<i>196,517</i>	<i>191,682</i>	<i>192,641</i>	<i>193,604</i>
<i>Ending Balance Sheet Adjustment</i>	<i>0</i>						
<i>Ending Budgetary Fund Balance</i>	<i>179,739</i>	<i>77,611</i>	<i>103,132</i>	<i>91,112</i>	<i>78,239</i>	<i>59,641</i>	<i>40,317</i>
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	53,105						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's	90,968						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	53,105						
<b>Planning Reserves</b>							
2023 Levy revenues for new O&M Trust Fund		12,614	12,614	25,229	37,843	30,000	25,000
CDBG Restricted Revolving Loan Funds <sup>1</sup>		2,150	2,150	2,685	169	169	169
Multifamily and Homeownership Capital Funds <sup>2</sup>		62,847	88,367	63,198	40,227	29,472	15,148
<i>Total Reserves</i>	<i>90,968</i>	<i>77,611</i>	<i>103,132</i>	<i>91,112</i>	<i>78,239</i>	<i>59,641</i>	<i>40,317</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>88,772</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

Notes:

1. The CDBG Restricted Revolving Loan Funds represent three distinct funds: Multifamily Revolving Loan Fund, the Homebuyer Revolving Loan Fund, and the Home Repair Revolving Loan Fund. The proposed budget eliminates the Multifamily and Homebuyer Revolving Loan Funds. The reserve amount in 2025 reflects the current total balance for all three funds. The reserve amount in 2026 reflects the current balance for the Home Repair Revolving Loan Fund only.
2. The Multifamily and Homeownership Capital Fund planning reserve is a balancing entry to reflect that any remaining unreserved fund balance in the Low-Income Housing Fund will be reallocated to multifamily or homeownership capital awards.

## Office of Housing Operating Fund (16600)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	16,745	15,720	18,865				
Budgetary Fund Balance Adjustment	847	0	934				
<i>Beginning Budgetary Fund Balance</i>	17,591	15,720	19,800	19,924	21,582	23,943	26,345
<b>Sources of Funds</b>							
Property Tax Levy Admin	3,535	8,571	8,571	8,571	8,571	8,571	8,571
MHA/IZ Program Admin	5,764	5,100	5,100	2,600	2,600	2,600	2,600
HOME Admin	333	330	330	330	330	330	330
CDBG Admin	(1)	161	161	161	161	161	161
State/Federal Weatherization Grants Admin	1,106	1,314	1,314	1,994	1,796	1,832	1,869
Seattle City Light Weatherization Admin	1,122	886	886	815	815	831	848
Multifamily Tax Exemption Fees	271	250	250	250	250	300	300
Interest Earnings and Miscellaneous	722	250	250				
Emergency Rental Assistance Program	109						
SDCI Fees	37						
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			1,541				
Revenues from Current Year legislated ordinances			820				
<i>Total Budgetary Revenues</i>	12,997	16,863	19,224	14,722	14,524	14,626	14,680
<b>Expenditures</b>							
BO-HU-1000 - Leadership and Administration	5,801,036	6,902	6,902	7,434	6,528	6,560	6,593
BO-HU-2000 - Homeownership & Sustainability	2,605,651	2,523	2,523	2,984	2,897	2,911	2,926
BO-HU-3000 - Multifamily Housing	2,381,748	2,333	2,333	2,646	2,739	2,752	2,766
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's			970				
Current Year Grant/Svc Contract/Capital CFD's			1,541				
Supplemental Changes			4,831				
<i>Total Budgetary Expenditures</i>	10,788	11,758	19,100	13,064	12,163	12,224	12,285
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	19,800	20,825	19,924	21,582	23,943	26,345	28,740
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	1,541						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's	970						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,541						
<b>Planning Reserves</b>							
2023 Levy Admin Reserve <sup>1</sup>		1,702	1,702	3,186	4,444	5,467	5,631
2023 Levy for Holding/Pre-Development Costs		1,429	2,446	1,480	1,429	1,429	1,429
MHA Administrative Balance Transfer to Capital		10,000	10,000	7,000	5,000	0	0
MHA Administrative Fund Balance		2,000	2,000	3,000	3,000	3,000	3,000
MFTE Fund Balance		606	606	500	500	450	400
Reserve for Data Management and Database Systems		1,200	1,200	1,000	500	500	500
Reserve for Annual Wage Increases		947				203	610
<i>Total Reserves</i>	970	17,883	17,954	16,166	14,873	11,049	11,569
<i>Ending Unreserved Budgetary Fund Balance</i>	18,829	2,942	1,970	5,416	9,070	15,297	17,170

## Notes:

1. The 2023 Levy Admin Reserve in the planning reserves will cover anticipated labor cost increases in the outyears of the Levy. The amount of revenue generated by the Levy is constant in each year. Actual labor costs are less than collected revenues in the beginning years of the Levy and are more than collected revenues in the final years of the Levy.

Families and Education Levy (17857)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	14,947	13,236	13,801				
Budgetary Fund Balance Adjustment	597	0	314				
<i>Beginning Budgetary Fund Balance</i>	15,545	13,236	14,115	13,649	14,139		
<b>Sources of Funds</b>							
Property Tax	0	0	0	0	0		
Investment Earnings	466	200	475	490	50		
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	466	200	475	490	50		
<b>Expenditures</b>							
Early Learning	588	0	0	0	0		
K-12 <sup>1</sup>	1,307	0	640				
Administration <sup>2</sup>	0	0	0				
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's			302				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	1,895	0	942	0	0		
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	14,115	13,436	13,649	14,139	14,189		
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's	302						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<b>Planning Reserves</b>							
FEPP 2025 Planning Expenses	0	0	125	125			
Opportunity Promise	255	255	97	0	0		
K-12 BIPOC Commitment (Project MISTER) <sup>3</sup>	393	393	170	1,167	100		
FEPP Levy Commitment <sup>4</sup>	12,000	12,000	12,000	12,000	12,750		
Contingency	0	0	307	0	47		
<i>Total Reserves</i>	12,950	12,648	12,699	13,292	12,897		
<i>Ending Unreserved Budgetary Fund Balance</i>	1,166	788	950	847	1,292		

**Notes:**

1. 2024 K-12 Revised Expenditures includes Project MISTER, Opportunity Promise, Summer Learning and Restorative Justice
2. 2024 Administration Revised Expenditures include FEPP 2025 Levy planning expenses
3. K-12 BIPOC Commitments Reserve includes remaining funding from \$4M BIPOC commitment and Black Girls CSR.
4. FEPP Levy Commitment reflects the adopted levy plan contribution of \$12.7M fund balance from the FEL levy undesignated fund balance.

Seattle Preschool Program (17861)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	3,620		2,027				
Budgetary Fund Balance Adjustment	143		48				
<i>Beginning Budgetary Fund Balance</i>	3,764	1,480	2,075	815	832	832	832
<b><u>Sources of Funds</u></b>							
Delinquent Property Tax	99	0	0	0	0	0	0
Investment Earnings	1	100	100	0	0	0	0
	0	0	0	17	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	100	100	100	17	0	0	0
<b><u>Expenditures</u></b>							
SPP Summer Extension	1,660	0	1,359	0	0	0	0
Parks and Recreation Preschool Facilities	129	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	1,789	0	1,359	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	2,075	1,580	815	832	832	832	832
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<b><u>Planning Reserves</u></b>							
Parks Department Preschool Facility Renovations	0	0	619	619			
SPP Summer Extension	0	0	196	213			
	0	0	0	0	0	0	0
<i>Total Reserves</i>	0	0	815	832	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	2,075	1,580			832	832	832

Families, Education, Preschool, and Promise Levy (17871)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	114,070	73,729	114,676				
Budgetary Fund Balance Adjustment	4,495	0	3,393				
<i>Beginning Budgetary Fund Balance</i>	118,565	73,729	118,069	69,877	55,896		
<b>Sources of Funds</b>							
Property Tax	88,571	89,830	89,830	90,728	1,362		
Investment Earnings	3,753	2,200	3,761	3,089	579		
Parent Tuition - Seattle Preschool Program	4,353	2,795	4,750	5,000	2,500		
Families and Education Levy (2011) Fund Balance	0	0	0	0	12,750		
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	96,677	94,825	98,341	98,817	17,190		
<b>Expenditures</b>							
Early Learning	45,793	52,356	49,762	58,585	30,871		
K-12 Programs	37,112	38,043	38,292	39,576	21,424		
Post-Secondary Programs	7,718	10,167	9,925	6,485	5,543		
Leadership and Administration	6,550	7,013	7,013	8,152	5,185		
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's			38,774				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			2,767				
<i>Total Budgetary Expenditures</i>	97,173	107,579	146,533	112,799	63,023		
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	118,069	60,975	69,877	55,896	10,064		
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's	38,774						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<b>Planning Reserves</b>							
Reserves against fund balance for future spending <sup>3</sup>	63,732	55,494	61,778	50,347	0		
Planning Reserves <sup>3</sup>	2,081	2,081	0	0	0		
Reserves from 2022 budget for programming in 2024-25 & 2025-26 school years <sup>4</sup>	3,400	3,400	3,400	1,200	0		
Reserves from 2023 budget for programming in 2024-25 & 2025-26 school years <sup>5</sup>	0	0	4,700	350	0		
Seattle Promise Reserve <sup>6</sup>	0	0	0	2,000	0		
Levy Renewal Contingency Reserve <sup>7</sup>	0	0	0	2,000	10,064		
<i>Total Reserves</i>	107,987	60,975	69,878	55,897	10,064		
<i>Ending Unreserved Budgetary Fund Balance</i>	10,082	0	( )	( )	( )		

Notes:

1. Outyear property tax growth estimated at 1% based on CBO forecast.
2. Sources of Funding: Families and Education Levy (2011) Fund Balance is based on the adopted levy plan.
3. These provide resources to continue programming as outlined in the FEPP Levy Implementation & Evaluation Plan. Any annual underspend is reallocated each year through planning with the FEPP Levy.
4. These resources were set aside from 2022 underspend for additional programmatic needs for the 2024-25 and 2025-26 school years.
5. These are resources from 2023 underspend for additional programmatic needs for the 2024-25 and 2025-26 school years.
6. Seattle Promise Reserve funds increasing enrollment and support services based on projected increases in demand.
7. Levy Renewal Contingency is available to reduce the future levy size and/or transition services no longer supported by the levy.

**2012 Library Levy Fund (18100)**

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	2,447		999				
Budgetary Fund Balance Adjustment	104		24				
<i>Beginning Budgetary Fund Balance</i>	2,550	609	1,024	692			
<b><u>Sources of Funds</u></b>							
Property Tax Revenue <sup>1</sup>	1	7	1	1	0	0	0
Interest Earnings	61	0	30	7	0	0	0
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	62	7	31	8	0	0	0
<b><u>Expenditures</u></b>							
Open Hours and Related Services	0	0	0	0	0	0	0
Collections	0	0	0	700	0	0	0
Technology and Online Services	159	0	0	0	0	0	0
Facilities - Regular Maintenance	0	0	0	0	0	0	0
Facilities - Major Maintenance	1,430	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			108				
Current Year Grant/Svc Contract/Capital CFD's			255				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	1,589	0	363	700	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	1,024	616	692				
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	108						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	255						
<b><u>Planning Reserves</u></b>							
Planning Reserves	0		0	0	0	0	0
Future Year Capital Reserve <sup>2</sup>	0	616	0	0	0	0	0
<i>Total Reserves</i>	363	616	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	661	0	692				

**Notes:**

1. Per CBO, 2012 levy estimated to collect 99.6% of total levied amount. Revenues collected in 2020 and beyond are delinquent payments of prior year taxes.
2. SPL has set aside remaining fund balance from the 2012 levy for its capital program to address construction inflation and unforeseen emergent projects



2019 Library Levy Fund (18200)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	25,017		27,106				
Budgetary Fund Balance Adjustment	994		710				
<i>Beginning Budgetary Fund Balance</i>	26,010	9,125	27,816	10,339	5,877		370
<b><u>Sources of Funds</u></b>							
Property Tax Revenue <sup>1</sup>	31,004	31,604	31,604	31,920	31,750	320	100
Interest Earnings	842	150	848	500	100	50	50
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	31,846	31,754	32,452	32,420	31,850	370	150
<b><u>Expenditures</u></b>							
Open Hours and Related Services	12,108	12,906	11,839	16,012	17,379	0	0
Collections	5,868	6,162	6,162	6,344	6,598	0	0
Technology and Online Services - Operating	2,242	3,237	3,237	3,322	3,455	0	0
Technology and Online Services - Capital	812	615	615	0	474	0	0
Facilities - Regular Maintenance	1,789	1,953	1,953	1,993	2,073	0	0
Facilities - Major Maintenance	6,431	5,244	5,244	7,989	6,508	0	0
Children	338	315	315	328	341	0	0
Administration	453	556	556	895	899	0	0
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			151				
Current Year Grant/Svc Contract/Capital CFD's			17,662				
Supplemental Changes			2,194				
<i>Total Budgetary Expenditures</i>	30,040	30,989	49,928	36,883	37,727	0	0
<i>Ending Balance Sheet Adjustment</i>	0	0	0	0	0	0	0
<i>Ending Budgetary Fund Balance</i>	27,816	9,890	10,339	5,877		370	520
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	151						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	17,662						
<b><u>Planning Reserves</u></b>							
Planned Future Levy Spending	10,003	9,890	9,890	0	0	0	0
<i>Total Reserves</i>	27,816	9,890	9,890	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	()	0	449	5,877		370	520

Notes:

1. Per CBO, levy only estimated to collect 99.6% of property tax revenues once all payments have been received.
2. SPL has set aside out-year collections from the 2019 levy for its capital program to address construction inflation and unforeseen emergent projects

## SSTPI FUND (18500)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised <sup>2</sup>	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	9,739	9,948	14,326				
Budgetary Fund Balance Adjustment	407		341				
<i>Beginning Budgetary Fund Balance</i>	10,146	9,948	14,667	8,234	7,748	14,111	17,571
<b><u>Sources of Funds</u></b>							
350030 - Parking Infraction Penalties	12,652	10,211	9,307	13,697	21,352	21,779	22,214
360020 - Inv Earn-Residual Cash	389	0	513	155	38,000	39	40
397010 - Operating Transfers In	1,500	0	790	0	-	0	0
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	14,541	10,211	10,610	13,852	21,390	21,817	22,254
<b><u>Expenditures</u></b>							
BO-MC-3000: Administration	0	0	0	55	30	32	33
BO-MC-2000: Court Operations	0	0	0	281	367	385	404
BC-TR-19001: Major Maintenance/Replacement	12	0	328		0	0	0
BC-TR-17003: Mobility Operations	694	703	758	630	652	808	849
BC-TR-19003: Mobility Capital	7,342	12,885	13,571	9,714	9,422	12,472	12,572
BO-SP-P9000: School Zone Camera Program	1,972	2,152	2,386	3,658	4,556	4,660	4,894
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	10,021	15,740	17,043	14,337	15,027	18,357	18,751
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	14,667	4,418	8,234	7,748	14,111	17,571	21,074
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	4,854						
<b><u>Planning Reserves</u></b>							
Potential new installation/additional cameras	714	906	906	1,150	1,459	1,852	2,350
SMC Administration		0	1,067				
Capital Reserve				3,000	7,000	7,000	10,000
Planning Reserves			100	89	163	446	937
Revenue Stabilization Reserve (25% of Operating Revenue)	3,635	2,553	2,653	3,463	5,347	5,454	5,563
<i>Total Reserves</i>	9,204	3,459	4,726	7,702	13,970	14,752	18,851
<i>Ending Unreserved Budgetary Fund Balance</i>	5,463	960	3,508	46	141	2,819	2,223

<sup>1</sup> Legislated changes in 2024 (including carryforward) are reflected in the corresponding Capital BSL line.<sup>2</sup> CIP carryover budget included in project lines for 18500. From FY24 onward, carryover budget is carried into year forecast to be expended. Revenue is used as offset to time carryover expenditure to a future year.<sup>3</sup> Legislated changes included in project lines for Fund 18500<sup>4</sup> Revenues updated through August 2024 Forecast Period

Seattle Metropolitan Park District (19710)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	46,849	5,912	75,731				
Budgetary Fund Balance Adjustment	1,868		1,824				
<i>Beginning Budgetary Fund Balance</i>	48,717	5,912	77,554	4,694	2,435	2,508	2,583
<b>Sources of Funds</b>							
Park District Property Tax	117,305	122,491	122,491	127,359	131,205	137,734	143,330
Interest Earnings	1,827		2,400	141	73	75	77
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	119,132	122,491	124,891	127,499	131,278	137,809	143,408
<b>Expenditures</b>							
Building For The Future - CIP	9,787	15,625	15,625	6,571	5,794	6,025	6,266
Debt and Special Financing	0		0	0	6,735	14,980	14,980
Fix It First - CIP	18,048	34,734	34,734	37,217	30,502	27,767	28,857
Maintaining Parks and Facilities - CIP	475	584	584	1,830	1,846	1,920	1,996
Parks and Facilities Maintenance and Repairs	26,566	28,042	28,042	38,934	39,764	38,344	39,878
Leadership and Administration	4,677	6,715	6,715	5,628	5,918	4,404	5,287
Departmentwide Programs	6,120	7,204	7,204	6,721	7,038	7,319	7,612
Recreation Facility Programs	17,692	19,926	19,926	21,877	22,187	25,096	26,100
Zoo and Aquarium Programs	5,094	5,062	5,062	5,264	5,475	5,694	5,921
Seattle Center - Waterfront	1,812	5,018	5,018	5,718	5,947	6,184	6,432
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			70,300				
Waterfront CFD			1,701				
Supplemental Changes: Q2 (AWI)			2,839				
<i>Total Budgetary Expenditures</i>	90,270	122,911	197,751	129,759	131,205	137,734	143,330
<i>Ending Balance Sheet Adjustment</i>	(25)						
<i>Ending Budgetary Fund Balance</i>	77,554	5,492	4,694	2,435	2,508	2,583	2,661
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	70,300						
Waterfront CFD	1,701						
<b>Planning Reserves</b>							
CBO Planning Reserve - MPD <sup>1</sup>	3,600	5,211					
<i>Total Reserves</i>	75,602	5,211	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	1,953	281	4,694	2,435	2,508	2,583	2,661

Notes:

1. These reserves covered a portion of the expenditures to pay retroactive automatic wage increases and market adjustments associated with Collective Bargaining Agreements passed by City Council to date.

Seattle Transportation Benefit District Fund (19900)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	68,261	44,503	72,655				
Budgetary Fund Balance Adjustment	2,338		1,423				
<i>Beginning Budgetary Fund Balance</i>	70,599	44,503	74,078	56,180	42,251	24,206	514
<b>Sources of Funds</b>							
Seattle Transit Measure Sales Tax	53,123	55,400	53,082	54,401	56,006	13,421	0
Vehicle License Fees	16,544	20,615	19,468	20,913	21,248	21,588	21,933
Miscellaneous Revenues and Interest	2,252	0	2,593	1,966	1,506	873	166
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			19,304				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	71,918	76,015	94,447	77,279	78,760	35,882	22,099
<b>Expenditures</b>							
Bridges and Structures (Vehicle License Fees)	1,717	2,835	2,164	2,557	2,641	2,721	2,816
Mobility Operations							
Seattle Transit Measure Sales Tax	36,004	47,158	37,220	41,116	50,027	23,947	0
Vehicle License Fees	2,598	2,641	3,275	2,231	2,306	2,358	2,440
Maintenance Operations (Vehicle License Fees)	5,142	5,165	6,481	3,269	3,375	4,425	4,580
General Expense (Seattle Transit Measure for Streetcar Operations)	5,526	10,200	10,200	10,200	10,200	0	0
General Purpose (Seattle Transit Measure in Finance General)				3,777	5,205	0	0
Major Maintenance/Replacement (Vehicle License Fees)	1,689	2,221	2,234	5,568	5,720	5,849	5,983
Mobility Capital							
Seattle Transit Measure Sales Tax	7,678	16,400	15,648	14,121	7,727	12,071	1,109
Vehicle License Fees	8,086	10,313	15,464	8,370	9,603	8,203	8,425
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			19,304				
Supplemental Changes			355				
<i>Total Budgetary Expenditures</i>	68,440	96,932	112,344	91,208	96,805	59,574	25,354
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	74,078	23,586	56,180	42,251	24,206	514	(2,740)
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	19,304						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	19,304						
<b>Planning Reserves</b>							
Planning Reserves (VLF)	367	1,042	367	2,223	3,527	4,374	5,847
Reserve for Ballot Measure Costs	0	0	0	500	500	500	500
Seattle Transit Measure Ramp Down/Ramp Up	25,500	20,000	20,000	20,000	20,000	0	0
<i>Total Reserves</i>	25,867	21,042	20,367	22,723	24,027	4,874	6,347
<i>Ending Unreserved Budgetary Fund Balance</i>	48,211	2,544	35,813	19,528	179	(4,360)	(9,087)

Note: Legislated changes in 2024 (including carryforward) are reflected in the corresponding Capital BSL line for fund sources STBD Sales Tax and VLF \$60 and removed from Budget Adjustments line item.

REET I Capital Projects Fund (30010)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Projected	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	97,903	7,409	78,405	13,182	8,892	7,591	6,848
Budgetary Fund Balance Adjustment	73		(73)				
<i>Beginning Budgetary Fund Balance</i>	97,976	7,409	78,331	13,182	8,892	7,591	6,848
<b><u>Sources of Funds</u></b>							
Real Estate Excise Tax Revenues	23,947	26,126	28,578	31,932	40,089	47,803	52,021
<i>Total Budgetary Revenues</i>	23,947	26,126	28,578	31,932	40,089	47,803	52,021
<b><u>Expenditures</u></b>							
Debt Service Payments	8,863	8,760	8,760	10,949	12,627	16,465	17,196
Operating Expenditures	2,654	3,735	3,735	1,120	1,157	1,181	1,205
Capital Expenditures	32,017	19,122	17,406	24,152	27,607	30,900	33,742
<b><u>Budget Adjustments</u></b>							
Current Year Grant/Svc Contract/Capital CFD's			70,304				
Supplemental Changes			(6,477)				
<i>Total Budgetary Expenditures</i>	43,533	31,617	93,728	36,221	41,390	48,546	52,144
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	78,390	1,918	13,182	8,892	7,591	6,848	6,725
<b><u>Financial Reserves - Expense</u></b>							
Cash Balance Reserve <sup>1</sup>	5,000	1,917	5,000	5,000	5,000	5,000	5,000
<i>Total Reserves</i>	5,000	1,917	5,000	5,000	5,000	5,000	5,000
<i>Ending Unreserved Budgetary Fund Balance</i>	73,390	1	8,182	3,892	2,591	1,848	1,725

<sup>1</sup>Cash Balance Reserve of \$5 million required by CRS Policy 12 (Resolution 31952).

Ordinance 125990 authorized an interfund loan of \$12,225,000 from the REET I Capital Projects fund for the Central Waterfront Improvement Fund to be repaid by 12-31-2023.

REET II Capital Projects Fund (30020)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Projected	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	87,320	73,138	73,138	5,449	6,270	5,378	10,003
Budgetary Fund Balance Adjustment		0	0				
<i>Beginning Budgetary Fund Balance</i>	87,320	73,138	73,138	5,449	6,270	5,378	10,003
<b><u>Sources of Funds</u></b>							
Real Estate Excise Tax Revenues	23,947	26,126	28,578	31,932	40,089	47,803	52,021
<i>Total Budgetary Revenues</i>	23,947	26,126	28,578	31,932	40,089	47,803	52,021
<b><u>Expenditures</u></b>							
Debt Service Payments	10,225	11,667	11,667	8,471	6,868	6,500	6,512
Capital Expenditures	27,806	20,655	20,655	22,640	34,112	36,678	41,392
<b><u>Budget Adjustments</u></b>							
Current Year Grant/Svc Contract/Capital CFD's			64,176				
Supplemental Changes			(231)				
<i>Total Budgetary Expenditures</i>	38,030	32,322	96,267	31,111	40,981	43,178	47,904
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	73,236	66,942	5,449	6,270	5,378	10,003	14,119
<b><u>Financial Reserves - Expense</u></b>							
Cash Balance Reserve <sup>1</sup>	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Total Reserves</i>	5,000	5,000	5,000	5,000	5,000	5,000	5,000
<i>Ending Unreserved Budgetary Fund Balance</i>	68,236	61,942	449	1,270	378	5,003	9,119

<sup>1</sup>Cash Balance Reserve of \$5 million required by CRS Policy 12 (Resolution 31952).

Park Mitigation & Remediation (33130)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	689		1,403				
Budgetary Fund Balance Adjustment	28		32				
<i>Beginning Budgetary Fund Balance</i>	716	764	1,435	19,318	19,318	19,318	19,318
<b><u>Sources of Funds</u></b>							
Taxes and Interest	27						
Grants and Other Revenue (State Grant)	700	721	22,248	721	721		
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			713	-			
Revenues from Current Year legislated ordinances			-	-			
<i>Total Budgetary Revenues</i>	727	721	22,961	721	721	0	0
<b><u>Expenditures</u></b>							
Arboretum Trail Renovations	7						
Arboretum North Entry Mitigation	1					7,000	12,248
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			5,078				
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	9		5,078			7,000	12,248
<b><u>Ending Balance Sheet Adjustment</u></b>							
<i>Ending Budgetary Fund Balance</i>	1,435	1,485	19,318	20,039	20,039	12,318	7,070
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	713						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	5,078						
<b><u>Planning Reserves</u></b>							
<i>Total Reserves</i>	4,364	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	(2,929)	1,485	19,318	20,039	20,039	12,318	7,070

2008 Parks Levy Fund (33860)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	6,775	398	3,996				
Budgetary Fund Balance Adjustment	271		91				
<i>Beginning Budgetary Fund Balance</i>	7,046	398	4,088	98	98	98	98
<b><u>Sources of Funds</u></b>							
Taxes and Interest	175						
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	175						
<b><u>Expenditures</u></b>							
2008 Levy-Neighborhood Pk Acq	94						
2008 Levy Neighborhood Pks & PG	2,819						
2008 Levy Opportunity Fund Dev	220						
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			3,515				
Supplemental Changes			475				
<i>Total Budgetary Expenditures</i>	3,133	-	3,990	-	-	-	-
<i>Ending Budgetary Fund Balance</i>	4,088	398	98	98	98	98	98
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	3,515						
<b><u>Planning Reserves</u></b>							
<i>Total Reserves</i>	3,515	-	-	-	-	-	-
<i>Ending Unreserved Budgetary Fund Balance</i>	573	398	98	98	98	98	98



McCaw Hall Capital Reserve Fund (34070)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	1,826	1,499	1,741				
Budgetary Fund Balance Adjustment	73	0	40				
<i>Beginning Budgetary Fund Balance</i>	1,899	1,499	1,781	18	18	18	18
<b><u>Sources of Funds</u></b>							
REET I	0	337	537	337	337	368	379
McCaw Hall Tenant Contributions	200	337	337	337	337	368	379
Interest Earnings	57	17	17	17	17	17	18
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	257	691	891	691	691	753	776
<b><u>Expenditures</u></b>							
McCaw Hall Capital Reserve Expenses	375	691	691	691	691	753	776
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			22				
Current Year Grant/Svc Contract/Capital CFD's			2,477				
Supplemental Changes			(536)				
<i>Total Budgetary Expenditures</i>	375	691	2,654	691	691	753	776
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	1,781	1,499	18	18	18	18	18
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	22						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,477						
<b><u>Planning Reserves</u></b>							
Continuing Appropriation	0	1,499	18	18	18	18	18
<i>Total Reserves</i>	2,499	1,499	18	18	18	18	18
<i>Ending Unreserved Budgetary Fund Balance</i>	(718)	0	0	0	0	0	0

## King County Parks Levy (36000)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance*	3,412	570	3,446				
Budgetary Fund Balance Adjustment	138	0	80				
<i>Beginning Budgetary Fund Balance</i>	3,550	570	3,526	62	103	202	288
<b><u>Sources of Funds</u></b>							
Levy Allocation	2,948	2,949	2,949	2,949	2,949	2,949	2,949
Interest Earnings	92	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	3,040	2,949	2,949	2,949	2,949	2,949	2,949
<b><u>Expenditures</u></b>							
Fix it First	963	1,000	1,000	1,000	1,000	1,000	1,000
Debt and Special Funding	1,118	1,133	1,133	0	0	0	0
Building for the Future CIP	234	0	0	0	0	0	0
Departmentwide Programs	0	0	0	30	30	30	30
Parks and Facilities Maintenance and Repairs	10	10	10	1,104	1,036	1,029	1,027
Recreation Facility Programs	739	737	739	774	785	804	825
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			2,865				
Supplemental Changes (Building For the Future CIP)			625				
Supplemental Changes (Other)			43				
<i>Total Budgetary Expenditures</i>	3,064	2,880	6,414	2,908	2,850	2,863	2,881
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	3,526	640	62	103	202	288	356
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	-						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	-						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,865						
<b><u>Planning Reserves</u></b>							
CBO Planning Reserve		26			1	8	22
<i>Total Reserves</i>	2,865	26	0		1	8	22
<i>Ending Unreserved Budgetary Fund Balance</i>	661	614	62	103	201	280	334

**Seattle City Light Fund (41000)**

	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected <sup>2</sup>	2028 Projected
<b><u>Beginning Cash Balance<sup>1</sup></u></b>	688,929	599,831	512,937				
Carry Forward / Encumbrances/Adjustments							
<i>Beginning Cash Balance</i>	688,929	599,831	512,937	358,078	242,384	119,784	211,872
<b><u>Sources of Funds<sup>3</sup></u></b>							
Retail Power Sales	1,029,478	1,083,642	1,091,443	1,147,380	1,217,152	1,290,709	1,379,226
Revenue from RSA Surcharge	-	-	43,658	33,549	-	-	-
Wholesale Power, Net	(68,274)	68,313	3,922	25,000	55,000	80,000	110,000
Power Contracts	12,295	14,755	11,588	7,867	7,781	7,642	6,617
Power Marketing, Net	19,293	14,844	7,907	7,907	7,907	7,407	7,407
Other Outside Sources	17,774	33,990	30,459	31,268	32,137	32,898	33,695
Interest on Cash Accounts	19,979	12,668	9,293	9,816	10,632	11,016	11,733
Cash from (to) Rate Stabilization Account	9,211	(23,313)	1,730	(30,236)	-	-	-
Cash from Contributions	48,006	67,085	64,072	64,794	61,709	63,571	65,748
Cash from Bond Proceeds	183,837	261,088	193,600	292,206	299,584	273,350	262,416
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	1,271,599	1,533,072	1,457,673	1,589,550	1,691,902	1,766,593	1,876,843
<b><u>Expenditures</u></b>							
Power Contracts	215,884	262,056	260,280	282,568	322,935	376,027	429,401
Production	64,542	71,641	73,861	78,149	79,469	75,498	77,703
Transmission	13,022	23,792	14,587	15,425	16,021	16,559	17,118
Distribution	84,418	83,273	101,631	100,043	105,983	109,528	113,168
Conservation	3,845	13,478	4,174	4,420	4,600	4,761	4,927
Customer Accounting	44,923	39,721	48,761	51,641	53,738	55,624	57,561
Administration	135,173	141,598	116,722	155,388	161,697	167,372	173,201
Uncollectable Accounts	14,918	8,085	8,233	8,654	9,178	9,731	10,396
Taxes and Franchise Payments	2,843	120,555	8,059	70,857	73,013	77,347	82,558
Debt Service	236,529	255,244	245,502	240,583	252,012	241,098	257,862
Capital Expenditures	397,633	389,722	328,548	428,546	456,553	462,691	517,560
Technical and Accounting Adjustments	233,863	122,248	124,173	268,970	279,301	78,268	84,089
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			155,159				
Current Year Grant/Svc Contract/Capital CFD's			31,826				
Supplemental Changes			91,017				
<i>Total Budgetary Expenditures</i>	1,447,591	1,531,413	1,612,532	1,705,244	1,814,502	1,674,505	1,825,545
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Cash Balance</i>	512,937	601,490	358,078	242,384	119,784	211,872	263,171
<b><u>Planning Reserves</u></b>							
Construction Account	13,526	69,420	49,054		12,589	33,674	47,563
Other Restricted Accounts	146,633	172,868	88,648		9,542	67,582	109,348
Rate Stabilization Account	65,779	90,000	64,049	94,286	94,286	94,286	94,286
<i>Total Reserves</i>	225,938	332,288	201,751	94,286	116,417	195,542	251,197
<i>Ending Unreserved Cash Balance</i>	286,998	269,202	156,327	148,098	3,367	16,330	11,974

**Notes:**

<sup>1</sup> Historic beginning fund balances are the cash balance on January 1 of that year.

<sup>2</sup> Out year assumptions represent forecasted cash flows in the utility's Financial Planning Model which is used to evaluate City Light rate impacts, potential financial performance of the utility.

<sup>3</sup> Revenues include bond sales.

Water Fund (43000)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance <sup>1</sup>	98,159	178,124	179,204				
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	98,159	178,124	179,204	189,588	197,869	206,181	213,754
<b>Sources of Funds</b>							
<b>Rate Revenue</b>							
Retail Water Sales	224,975	222,663	220,196	228,452	233,236	248,046	256,446
Wholesale Water Sales	59,043	62,776	64,949	58,440	59,708	59,708	59,708
<b>Fees</b>							
Tap Fees	10,313	8,275	12,343	12,806	13,074	8,590	8,697
<b>Other Revenues</b>							
Other Non-Operating Revenue	0	648	684	693	701	710	719
Operating Grants							
Build America Bond Interest Income	1,765	1,741	1,741	1,671	1,597	1,522	1,442
Rentals--Non-City	276	831	831	852	873	895	917
Other Operating Revenues	5,107	6,481	5,673	5,792	5,914	5,466	5,594
Capital Grants and Contributions	350	5,468	6,481	6,643	6,809	6,979	7,153
Public Works Loan Proceeds		0					
Transfers from Construction Fund	0	75,856	53,825	100,549	98,670	103,209	98,238
Op Transfer In - Rev Stab Subfund	(3,700)	50					
Op Transfer In - Rev Stab Subfund - BPA Acct							
Miscellaneous	12,375						
<b>Reimbursements</b>							
Call Center Reimbursement from SCL	2,322	2,417	3,393	3,587	3,753	3,933	4,122
GF - Public Fire Hydrant Reimbursement	12,082	12,343	12,148	12,542	12,804	13,911	14,382
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			78				
<i>Total Budgetary Revenues</i>	324,909	399,550	382,342	432,025	437,139	452,970	457,420
<b>Expenditures</b>							
BC-SU-C110B - Distribution	39,505	44,060	49,954	53,469	65,719	81,717	69,499
BC-SU-C120B - Transmission	11,030	13,522	17,903	11,915	25,266	28,567	43,779
BC-SU-C130B - Watershed Stewardship	875	4,886	5,145	2,878	4,956	1,853	2,233
BC-SU-C140B - Water Quality & Treatment	2,016	6,450	21,843	1,426	10,237	22,680	23,274
BC-SU-C150B - Water Resources	5,977	16,706	21,094	19,511	15,271	11,882	8,842
BC-SU-C160B - Habitat Conservation Program	4,440	3,686	5,062	1,571	5,738	4,081	2,972
BC-SU-C410B - Shared Cost Projects	14,836	44,593	54,824	53,232	39,807	25,299	20,502
BC-SU-C510B - Technology	1,918	5,323	6,449	5,534	4,221	4,221	4,221
BO-SU-N000B - General Expense	143,665	151,804	151,861	148,089	151,916	159,208	166,850
BO-SU-N100B - Leadership and Administration	58,305	67,569	75,361	73,067	77,481	81,200	85,097
BO-SU-N200B - Utility Service and Operations	73,448	79,866	84,220	87,956	91,709	96,111	100,725
<i>Total Budgetary Expenditures</i>	356,014	438,466	493,717	458,648	492,321	516,819	527,994
<i>Technical Adjustments<sup>2</sup></i>	(112,150)	(45,352)	(121,759)	(34,904)	(63,494)	(71,423)	(78,153)
<i>Ending Budgetary Fund Balance</i>	179,204	184,560	189,588	197,869	206,181	213,754	221,333
<b>Department Managed Fund Reserves</b>							
Bond Reserve Account	20,884	26,902	26,343	33,363	40,383	47,403	54,423
Revenue Stabilization Fund	47,701	43,490	48,885	50,107	51,360	51,873	52,392
BPA Account	463	355	463	463	463	463	463
Planning Reserve	3,858	3,814	3,897	3,936	3,975	4,015	4,055
<i>Total Reserves</i>	72,907	74,560	79,588	87,869	96,181	103,754	111,333
<i>Ending Unreserved Budgetary Fund Balance<sup>3</sup></i>	106,297	110,000	110,000	110,000	110,000	110,000	110,000

<sup>1</sup> Beginning Fund Balance is cash balance at the beginning of the year.

<sup>2</sup> Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

<sup>3</sup> The Water Fund targets an ending operating cash balance of \$110 million per year.

Drainage & Wastewater Fund (44010)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance <sup>1</sup>	270,396	236,662	377,758				
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	270,396	236,662	377,758	407,181	340,837	289,705	247,778
<b><u>Sources of Funds</u></b>							
<b><u>Rate Revenue</u></b>							
Wastewater Utility Services	360,554	386,630	380,335	402,136	422,682	443,888	471,119
Drainage Utility Services	187,646	200,776	201,115	211,161	221,759	232,932	248,752
<b><u>Fees</u></b>							
Side Sewer Permit Fees	1,740	1,880	1,784	1,828	1,874	1,921	1,969
Drainage Permit Fees	438	489	449	460	472	484	496
<b><u>Other Revenues</u></b>							
Other Operating Revenues		1,933	4,705	4,953	5,245	5,245	5,557
Build America Bond Interest Income	1,477	1,532	1,477	1,477	1,477	1,477	1,477
Capital Grants and Contributions (excluding donated assets)		0	773	0	0	0	0
Operating Grants		870	870	0	0	0	0
Transfer from Construction Fund		73,215	55,674	67,857	105,756	105,756	129,250
Miscellaneous	(91,523)						
<b><u>Reimbursements</u></b>							
Call Center Reimbursement from SCL	2,393	2,490	3,496	3,696	3,867	3,933	4,122
King County Reimbursement	24,143	28,023	19,510	16,174	17,070	8,178	1,745
WIFIA Reimbursement	34,238	68,565	0	0	19,966	9,503	0
SRF Reimbursement	50,926	0	0	0	0	19,966	3,313
Public Works Trust Fund	0	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			935				
<i>Total Budgetary Revenues</i>	572,033	766,403	671,123	709,742	800,169	833,283	867,799
<b><u>Expenditures</u></b>							
BC-SU-C333B - Protection of Beneficial Uses	15,553	36,683	48,575	30,378	58,904	76,125	72,394
BC-SU-C350B - Sediments	5,580	10,734	11,172	13,422	13,178	15,263	20,918
BC-SU-C360B - Combined Sewer Overflows	84,102	111,767	109,048	92,098	92,152	84,055	33,171
BC-SU-C370B - Rehabilitation	44,013	61,250	67,961	43,888	43,146	43,724	51,141
BC-SU-C380B - Flooding, Sewer Backup & Lndsl	15,174	12,203	15,492	10,958	20,757	41,052	36,047
BC-SU-C410B - Shared Cost Projects	11,468	19,399	27,810	34,537	34,507	32,394	38,302
BC-SU-C510B - Technology	2,365	5,450	6,541	5,791	4,322	4,322	4,322
BO-SU-N000B - General Expense	329,493	360,285	360,312	394,538	424,426	444,799	466,149
BO-SU-N100B - Leadership and Administration	69,027	75,686	82,817	75,330	79,546	83,364	87,366
BO-SU-N200B - Utility Service and Operations	76,134	83,319	91,558	88,525	91,315	95,698	100,292
<i>Total Budgetary Expenditures</i>	652,910	776,775	821,286	789,465	862,253	920,796	910,100
<i>Technical Adjustments<sup>2</sup></i>	(188,239)	(12,474)	(179,586)	(44,251)	(10,953)	(45,586)	(31,818)
<i>Ending Fund Balance</i>	377,758	238,764	407,181	371,709	289,705	247,778	237,295
<b><u>Department Managed Fund Reserves</u></b>							
Bond Reserve Account	30,872	30,949	30,872	30,872	30,872	30,872	30,872
<i>Total Reserves</i>	30,872	30,949	30,872	30,872	30,872	30,872	30,872
<i>Ending Unreserved Budgetary Fund Balance</i>	346,886	207,815	376,309	340,837	258,832	216,905	206,422

<sup>1</sup> Beginning Fund Balance is cash balance at the beginning of the year.

<sup>2</sup> Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

Solid Waste Fund (45010)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance <sup>1</sup>	207,216	221,509	246,887				
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	207,216	221,509	246,887	147,314	111,687	104,253	98,544
<b><u>Sources of Funds</u></b>							
<b><u>Rate Revenue</u></b>							
Residential Services	159,520	163,970	163,970	169,490	177,689	178,925	186,029
Commercial Services	68,830	70,584	70,584	72,517	76,909	79,165	81,512
Recycling and Disposal Station Charges	20,881	16,666	16,666	16,761	17,666	18,461	19,340
Recycling Processing Revenues	5,363	5,778	5,778	6,001	6,634	6,670	6,473
Other Misc	1,904	1,964	1,964	1,962	2,121	2,184	2,122
<b><u>Other Revenues</u></b>							
Other Nonoperating Revenue		2,115	2,115	1,148	713	639	662
Operating Fees, Contributions and Grants	166	100	4,100	1,000	1,000	1,000	1,000
Other Operating Revenue	64	22	22	27	36	42	28
Transfers from Construction Fund							
Op Transfer In - Rev Stab Subfund							
Miscellaneous	9,252						
<b><u>Reimbursements</u></b>							
Call Center Reimbursement from SCL	2,322	2,840	3,393	3,587	3,753	3,933	4,122
KC Reimb for Local Hzrd Waste Mgt Prgm	6,047		6,288	6,540	6,802	7,074	7,357
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			4,495				
<i>Total Budgetary Revenues</i>	274,348	264,037	279,374	279,033	293,323	298,093	308,645
<b><u>Expenditures</u></b>							
BC-SU-C230B - New Facilities	2,348	24,162	24,336	21,015	16,139	16,405	11,161
BC-SU-C240B - Rehabilitation & Heavy Eqpt	207	2,260	2,078	397	807	909	409
BC-SU-C410B - Shared Cost Projects	3,336	2,249	3,174	8,424	5,353	2,668	2,513
BC-SU-C510B - Technology	602	2,401	2,661	1,544	1,508	1,508	1,508
BO-SU-N000B - General Expense	181,200	247,353	250,389	213,410	205,372	215,229	225,560
BO-SU-N100B - Leadership and Administration	15,466	19,487	22,599	19,884	21,165	22,181	23,246
BO-SU-N200B - Utility Service and Operations	37,841	40,834	51,123	45,900	47,750	50,042	52,444
<i>Total Budgetary Expenditures</i>	241,000	338,746	356,361	310,575	298,093	308,943	316,842
<i>Technical Adjustments<sup>2</sup></i>	(6,322)	(744)	22,586	52,608	2,665	(5,141)	(8,753)
<i>Ending Fund Balance</i>	246,887	147,543	147,314	63,164	104,253	98,544	99,100
<b><u>Department Managed Fund Reserves</u></b>							
Bond Reserve Account	8,097	8,097	8,105	8,122	8,122	8,122	8,122
Revenue Stabilization Fund	40,427	39,992	41,002	41,859	42,696	43,550	44,421
<i>Total Reserves</i>	48,523	48,088	49,107	49,981	50,818	51,672	52,543
<i>Ending Unreserved Budgetary Fund Balance</i>	198,364	99,455	98,206	13,183	53,435	46,872	46,557

<sup>1</sup> Beginning Fund Balance is cash balance at the beginning of the year.

<sup>2</sup> Technical Adjustments represent non-budgetary items, including accounting adjustments, that affect budgetary fund balances. These items can be non-budgetary expenditures (e.g. OPEB) or can represent technical revenue or spending adjustments (e.g. accomplishment rates).

**Construction and Inspections Fund (48100)**

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	32,228	71,935	14,936				
Budgetary Fund Balance Adjustment	50,243	0	55,614				
<i>Beginning Budgetary Fund Balance</i>	82,470	71,935	70,550	50,867	40,394	30,927	27,536
<b><u>Sources of Funds</u></b>							
Contingent Budget Authority Offset	0	8,064	8,064	8,064	8,064	8,064	8,064
Boiler	1,268	1,646	1,540	1,640	1,746	1,799	1,853
Building Development	39,250	33,501	38,272	41,684	44,280	46,454	48,086
Electrical	9,100	8,885	8,408	9,174	9,935	10,387	10,812
Elevator	5,035	5,878	5,365	5,806	6,253	6,506	6,748
Grant Revenues	0	0	0	0	0	0	0
Interest	3,303	1,176	3,271	3,271	3,271	3,271	3,271
Land Use	7,513	9,329	5,876	6,727	7,517	8,073	8,557
Noise	358	439	358	381	406	418	431
Other Miscellaneous Revenues	1,731	2,607	2,607	1,760	1,788	1,802	1,815
Peer Review Reimb	374	1,014	1,014	1,014	1,014	1,014	1,014
Refrigeration & Furnace	1,383	1,498	1,218	1,297	1,381	1,423	1,465
Rental Registration & Inspection Ordinance	3,194	2,742	2,742	3,596	3,095	4,027	3,383
Signs	498	505	498	531	565	582	600
Site Review & Development	4,148	4,527	5,019	5,887	6,719	7,260	7,747
SPU MOA for Side Sewer & Drainage	3,087	2,672	2,672	0	0	0	0
Technology Fee (PI&T)	3,013	4,190	4,190	4,364	4,412	4,498	4,498
<i>PROPOSED-Boiler</i>				154	433	773	1,182
<i>PROPOSED-Building Development</i>				4,568	4,850	5,116	5,293
<i>PROPOSED-Elevator</i>				402	734	1,097	1,499
<i>Total Budgetary Revenues</i>	83,257	88,675	91,115	100,320	106,466	112,566	116,319
<b><u>Expenditures</u></b>							
Compliance	4,886	5,499	5,499	6,248	6,538	6,570	6,603
Customer Success	0	0	0	12,109	12,411	12,473	12,536
Government Policy, Safety & Support	1,391	1,517	1,517	1,764	1,846	1,855	1,865
Inspections	29,607	31,716	31,716	34,011	35,656	35,834	36,014
Land Use and Engineering Svcs	0	0	0	43,769	45,057	45,282	45,508
Land Use Services	22,648	26,116	23,446	0	0	0	0
Leadership and Administration	0	(30)	0	0	552	0	0
Permit Services	27,343	31,557	30,811	0	0	0	0
Process Improvements	0	0	0	4,195	4,320	4,342	4,364
Process Improvements and Technology	9,113	9,077	9,077	0	0	0	0
Technology Investments	0	0	0	8,697	9,552	9,600	9,648
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's *			450				
Current Year Grant/Svc Contract/Capital CFD's			658				
Supplemental Changes			1,300				
AWI/MA Budget Legislation			6,324				
<i>Total Budgetary Expenditures</i>	94,988	105,451	110,797	110,794	115,933	115,957	116,537
<i>Ending Balance Sheet Adjustment</i>	(190)						
<i>Ending Budgetary Fund Balance</i>	70,550	55,159	50,867	40,394	30,927	27,536	27,317

Construction and Inspections Fund (48100)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Financial Reserves - Revenue</u></b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b><u>Financial Reserves - Expense</u></b>							
Current Year Encumbrance CFD's	4,106						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	658						
<b><u>Planning Reserves</u></b>							
Core Staffing	38,381	22,000	22,000	22,000	18,000	15,000	15,000
Process Improvements and Technology	2,900	1,300	1,300	1,300	1,300	1,300	1,300
Tenant Improvements	3,461	0	0	0	0	0	0
Operating Reserve	19,103	11,093	11,093	11,093	11,093	11,093	11,093
Planning Reserve	0	7,494	0	0	0	0	0
<i>Total Reserves</i>	68,609	41,887	34,393	34,393	30,393	27,393	27,393
<i>Ending Unreserved Budgetary Fund Balance</i>	1,941	13,272	16,474	6,001	534	143	(76)

\* Current Year Encumbrance CFD's will not be spent as originally anticipated in 2024 due to fiscal cutbacks.



Finance and Administrative Services Fund (50300)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	40,180	12,129	37,601				
Budgetary Fund Balance Adjustment	(11,406)		(7,420)				
Beginning Budgetary Fund Balance	28,775	12,129	30,181	15,404	10,807	8,148	6,648
<b>Sources of Funds<sup>1</sup></b>							
General Fund Support	11,142	8,992	8,992	8,776	8,252	8,417	8,585
Revenues from Other City Departments <sup>2 5</sup>	185,801	201,502	199,959	199,481	210,083	216,355	224,339
External Revenues	11,349	7,152	7,152	8,860	9,042	9,223	9,408
Capital Improvements <sup>4</sup>	11,624	4,200	28,185	4,700	4,700	4,700	4,700
Emergency Agency Reimbursement	231						
<b>Budget Adjustments</b>							
2023 Grant/Svc Contract/Capital CFD's (into 2024)			868				
2024 Supplemental Changes			10,209				
Total Budgetary Revenues	220,147	221,846	255,365	221,818	232,078	238,695	247,032
<b>Expenditures<sup>1</sup></b>							
Budget and Central Services	35,294						
Fleet Services	37,979						
Facility Services	90,400						
Financial Services	29,149						
City Purchasing and Contracting Services	9,236						
Office of Constituent Services	4,559						
Capital Improvements	12,037	4,387	4,387	5,700	5,200	5,200	5,200
Citywide Operational Services <sup>3</sup>		90,143	90,343	99,708	103,211	105,275	107,381
Citywide Admin Services <sup>3</sup>		16,106	16,409	16,034	16,918	17,256	17,601
Office of City Finance <sup>3</sup>		26,324	26,324	26,609	29,101	29,683	30,276
Other FAS Services <sup>3</sup>		710	710	734	757	772	787
Public Services <sup>3</sup>		4,849	4,849	4,427	4,642	4,735	4,830
Leadership & Administration <sup>3</sup>		79,299	78,997	73,202	75,759	77,274	78,820
<b>Budget Adjustments</b>							
2023 Grant/Svc Contract/Capital CFD's (into 2024)			10,166				
2023 Encumbrance CFD's (into 2024)			2,999				
2023 Legislated CFD (into 2024)			479				
2024 Supplemental Changes			34,481				
Total Budgetary Expenditures	218,653	221,817	270,142	226,414	235,587	240,195	244,895
Ending Balance Sheet Adjustment	(89)						
Ending Budgetary Fund Balance	30,181	12,157	15,404	10,807	7,297	6,648	8,785
<b>Financial Reserves - Revenue</b>							
2023 Grant/Svc Contract/Capital CFD's (into 2024)	868						
<b>Financial Reserves - Expense</b>							
2023 Grant/Svc Contract/Capital CFD's (into 2024)	10,166						
2023 Encumbrance CFD's (into 2024)	2,999						
2023 Legislated CFD (into 2024)	479						
Finance General Reserve - City Hall Security		490					
<b>Planning Reserves</b>							
Planned uses of fund balance		1,172					
2025 rates contingency reserve		10,496					
Planning Reserve				173	514	3,383	8,785
Total Reserves	12,776	12,158		173	514	3,383	8,785
Ending Unreserved Budgetary Fund Balance	17,405	(1)	15,404	10,634	6,783	3,265	(1)

<sup>1</sup> Assumes 2% annual growth for both revenues and expenditures 2027-2028, excluding Capital Improvements, which remain static, and planned uses of fund balance.

<sup>2</sup> "Revenues from Other City Departments" for projected years (2027-28) is set to match the difference between total budgetary expenditures (less planned uses of fund balance) and the sum of all other revenue sources. This reflects FAS' rate setting process, which aims to recover 100% of budgetary expenditures.

<sup>3</sup> Due to FAS' new project structure, expenditure categories have changed starting in 2024 to align with new Budget Summary Levels.

<sup>4</sup> 2024 revised Capital Improvements revenue reflects anticipated billing of \$24.7 million for capital projects FAS executes on behalf of other departments.

<sup>5</sup> An assumed \$1.5m use of fund balance is built into each of 2027 and 2028.

Fleet Capital Fund (50321)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	135,505	23,116	143,452				
Budgetary Fund Balance Adjustment	(94,693)		(102,984)				
Beginning Budgetary Fund Balance	40,813	23,116	40,468	19,892	15,615	19,763	11,877
<b>Sources of Funds</b>							
Revenues from Other City Departments <sup>1 2</sup>	23,845	23,875	23,102	20,838	21,476	25,284	26,156
Proceeds From Sale Of Assets <sup>6</sup>	1,004	773	4,945	773	773	773	773
Inv Earn-Residual Cash	1,275						
Total Budgetary Revenues	26,124	24,648	28,047	21,611	22,249	26,057	26,929
<b>Expenditures</b>							
Fleet Capital Program <sup>3</sup>	26,468	32,860	32,860	25,888	18,100	33,943	30,939
<b>Budget Adjustments</b>							
2023 Encumbrance CFD's (into 2024)			40,621				
Adjustment for timing of expenditures <sup>4</sup>			(24,858)				
Total Budgetary Expenditures	26,468	32,860	48,624	25,888	18,100	33,943	30,939
Ending Budgetary Fund Balance	40,468	14,904	19,892	15,615	19,763	11,877	7,867
<b>Financial Reserves - Revenue</b>							
Salvage revenue <sup>6</sup>				1,643	708	2,182	2,245
Salvage revenue - Cumulative <sup>7</sup>					1,643	2,351	4,533
<b>Financial Reserves - Expense</b>							
2023 Encumbrance CFD's (into 2024)	40,621						
<b>Planning Reserves</b>							
Reserves against fund balance <sup>5</sup>		14,131	19,892	17,258	22,115	16,411	14,645
Total Reserves	40,621	14,131	19,892	15,615	19,763	11,877	7,867
Ending Unreserved Budgetary Fund Balance	(153)	0	0	0	0	0	0

<sup>1</sup> Revenues from Other City Departments are set to minimize variance from year to year while still bringing in sufficient funds to replace vehicles as planned.

<sup>2</sup> Revenues from Other City Departments are based on the replacement model's projections of future collections. 2027-2028 revenues include a premium to recover for the proposed two-year rate holiday.

<sup>3</sup> Projected expenditures are set to match planned vehicle replacements and are inconsistent from year to year.

<sup>4</sup> \$24.9 million of the encumbered funds are for Fire apparatus that will not be delivered or paid for until 2027. This is reflected in the 2027 projected spend.

<sup>5</sup> All fund balance reserved for future vehicle replacements.

<sup>6</sup> Updating the financial plan to align with the vehicle replacement model, which includes anticipated salvage revenue.

<sup>7</sup> This row tracks the cumulative salvage revenue in the reserves as it does not automatically carry forward in the financial plan.

Asset Preservation Fund (50322)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	8,108	2,219	6,041				
Budgetary Fund Balance Adjustment	350		145				
Beginning Budgetary Fund Balance	8,458	2,219	6,187	2,478	2,478	2,478	2,478
<b><u>Sources of Funds<sup>1</sup></u></b>							
Transfer from FAS Facilities	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Investment	259						
Total Budgetary Revenues	4,259	4,000	4,000	4,000	4,000	4,000	4,000
<b><u>Expenditures<sup>1</sup></u></b>							
Asset Preservation Schedule 1 Facilities	3,586	2,152	2,152	2,152	2,152	2,152	2,152
Asset Preservation Schedule 2 Facilities	2,945	1,848	1,848	1,848	1,848	1,848	1,848
<b><u>Budget Adjustments</u></b>							
2023 Grant/Svc Contract/Capital CFD's (into 2024)			3,709				
Total Budgetary Expenditures	6,530	4,000	7,709	4,000	4,000	4,000	4,000
Ending Budgetary Fund Balance	6,187	2,219	2,478	2,478	2,478	2,478	2,478
<b><u>Financial Reserves - Expense</u></b>							
2023 Grant/Svc Contract/Capital CFD's (into 2024)	3,709						
<b><u>Planning Reserves</u></b>							
Reserves against fund balance <sup>2</sup>		2,219	2,478	2,478	2,478	2,478	2,478
Total Reserves	3,709	2,219	2,478	2,478	2,478	2,478	2,478
Ending Unreserved Budgetary Fund Balance	2,478	0	0	0	0	0	0

<sup>1</sup> Projected based upon 2025-2030 Proposed CIP.

<sup>2</sup> All fund balance reserved for future work.

Information Technology Fund (50410)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance <sup>1</sup>	40,325	0	40,325				
Budgetary Fund Balance Adjustment	22,086	0	22,086				
<i>Beginning Budgetary Fund Balance</i>	62,411	11,740	62,411	10,130	6,213	5,226	2,867
<b>Sources of Funds</b>							
Rates: Allocated	178,599	191,747	191,747	192,770	203,197	201,909	199,818
Rates: Direct Billed	37,221	41,965	41,965	32,630	29,859	30,022	30,179
Billable Project Revenues <sup>2</sup>	0	21,541	21,541	19,864	20,743	20,957	21,184
Bond Proceeds	36,929	15,621	15,621	9,195	5,949	6,900	8,410
Cable Fund Revenues	6,399	7,203	7,203	5,629	5,825	5,854	5,860
ITD's Cost of Technology Consumption <sup>3</sup>	13,173	13,517	13,517	12,629	13,770	13,856	13,788
Non-City Agency Revenues <sup>4</sup>	2,115	292	292	67	71	71	72
Interest Earnings	1,482	0	195	0	0	0	0
<b>Budget Adjustments</b>							
Rates: Direct Billed (CIP Carryforward Items) <sup>5</sup>			7,724				
Rates: Direct Billed (Grants Carryforward) <sup>6</sup>			391				
Rates: Direct Billed (Operating Carryforward Items) <sup>7</sup>			3,944				
Mid-Year Supplemental			40				
Year End Supplemental			2,955				
Annual Wage Increase for 2023-2024			1,432				
CIP Abandonment			(1,201)				
One-Time Projects <sup>8</sup>			(1,804)				
<i>Total Budgetary Revenues</i>	275,919	291,887	305,564	272,785	279,414	279,570	279,311
<b>Expenditures</b>							
Applications BSL	81,595	110,246	110,246	98,785	97,863	98,352	98,844
Digital Security & Risk BSL	7,017	8,190	8,190	8,492	8,501	8,544	8,586
Frontline Services & Workplace BSL	55,241	49,800	49,800	48,531	49,657	49,905	50,155
Leadership and Administration BSL <sup>9</sup>	26,964	30,221	30,221	27,441	28,794	28,932	28,290
Technology Infrastructure BSL <sup>9</sup>	57,577	65,950	65,950	65,128	70,320	71,659	69,943
Capital Improvement Projects BSL	38,798	24,493	24,493	20,976	17,639	16,873	18,162
Client Solutions BSL	5,372	5,827	5,827	7,349	7,627	7,665	7,703
<b>Budget Adjustments</b>							
Encumbrance CFD's (Legislated)			5,397				
Grant/Svc Contract/Capital CFD's			36,358				
Legislated Carryforward			4,761				
Mid-Year Supplemental			1,540				
Year End Supplemental			4,438				
CIP Abandonment			(1,047)				
Annual Wage Increase for 2023-2024			14,264				
Healthcare Holiday for 2023			(2,595)				
<i>Total Budgetary Expenditures</i>	272,565	294,728	357,845	276,702	280,402	281,929	281,682
<i>Ending Balance Sheet Adjustment<sup>1</sup></i>	0						
<i>Ending Budgetary Fund Balance</i>	65,764	8,899	10,130	6,213	5,226	2,867	495
<b>Financial Reserves - Revenue</b>							
Grant/Svc Contract/Capital CFD Revenues <sup>10</sup>	12,060	0	0	0	0	0	0
<b>Financial Reserves - Expense</b>							
Encumbrance CFD's	5,397	0	0	0	0	0	0
Grant/Svc Contract/Capital Expenditure CFD's <sup>11</sup>	40,924	0	0	0	0	0	0
<b>Planning Reserves - Revenue</b>							
Planning Reserves		5,902					
Revenue for ITD-940 Citywide Adjustments for Standard Cost Changes		1,081					
Planned Revenue Collection for Local 77 AWI - GF					1,412	1,637	1,861
Planned Revenue Collection for Local 77 AWI - Departments					3,042	3,526	4,011
<b>Planning Reserves - Expense</b>							
Planning Reserves		5,902			2,720	4,000	5,230
Radio and Video Reserves	7,908	4,149	4,160	4,217	4,273	4,331	4,389
Internal Policy Reserves	3,881		3,881				
Annual Wage Increase for 2023-2025	13,484		0				
Computer Replacement <sup>12</sup>	224	293	224	307	380	453	527
Retirement Reduction Council Budget Actions		921					
Revenue True Up	2,359	2,593					
<i>Total Reserves</i>	62,117	6,874	8,264	4,524	2,920	3,621	4,273
<i>Ending Unreserved Budgetary Fund Balance</i>	3,647	2,024	1,865	1,689	2,306	(754)	(3,778)

Information Technology Fund (50410)

	2023	2024	2024	2025	2026	2027	2028
Amounts in \$1,000s	Actuals	Adopted	Revised	Proposed	Proposed	Projected	Projected

**Assumptions:**

<sup>1</sup>Beginning Balance Sheet Fund Balance/Ending Balance Sheet Adjustment exclude account 143900 - Prepaid Expenses-Other per CWA's guidance.

<sup>2</sup>Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.

<sup>3</sup>ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.

<sup>4</sup>Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).

<sup>5</sup>Rates Direct Billed (2023 CIP Carryforward Items): Unspent CIP budget, carried forward from FY 2023 to FY 2024, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

<sup>6</sup>Direct Billed (2023 Grants Carryforward): Unspent FCC Grant budget, carried forward from FY 2023 to FY 2024, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

<sup>7</sup>Rates Direct Billed (2023 Operating Carryforward Items): Unspent operating budget, carried forward from FY 2023 to FY 2024, that will be direct billed to customers (i.e., ITD bills customers based on actual expenses).

<sup>8</sup>One-Time Projects: Reserves for various one-time ITD projects.

<sup>9</sup>Expenditures in the out years are reflecting the real debt service schedule in the out years instead of standard inflation per CBO.

<sup>10</sup>Current Year Grant/Svc Contract/Capital CFD Revenues: Includes the direct billed revenues to be collected in FY 2024 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), Encumbrances, Grants, and Special Carryforward budgets.

<sup>11</sup>Current Year Grant/Svc Contract/Capital Expenditure CFD's: Includes the allocated revenues collected in FY 2023 for CIP (excluding PC-IT-C7050 'Radio Communications CIP'), and Special Carryforward budgets.

<sup>12</sup>Computer Replacement: PC replacements for the Law Department which replaces all of its PCs every five years, versus a portion each year.

Firefighters' Pension Fund (61040)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	8,093	6,294	6,750				
Budgetary Fund Balance Adjustment	360	0	0				
<i>Beginning Budgetary Fund Balance</i>	8,453	6,294	6,750	939	1,528	1,507	1,507
<b><u>Sources of Funds</u></b>							
General Subfund	20,128	20,131	20,631	25,168	25,499	25,668	25,839
Fire Insurance Premium Tax	1,382	1,402	1,402	1,472	1,551	1,582	1,614
Medicare Rx Subsidy Refund	0	430	430	420	410	418	427
Misc.	0	0	0	0	0	0	0
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	21,510	21,963	22,463	27,060	27,460	27,668	27,879
<b><u>Expenditures</u></b>							
Death Benefits	9	19	10	19	19	19	19
Administration (Added IT & FAS rates 2019+)	989	983	983	995	1,025	1,030	1,035
Medical Benefits Paid	14,733	12,500	15,300	15,600	16,500	16,583	16,665
Pension Bfts - Paid to Members	5,324	8,420	10,866	7,320	7,320	7,320	7,320
Pension Bfts - Annual Transfers to Actuarial Account 61050	2,157	1,116	1,116	2,537	2,618	2,717	2,839
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	23,212	23,038	28,275	26,471	27,482	27,668	27,879
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	6,750	5,219	939	1,528	1,507	1,507	1,507
<b><u>Planning Reserves</u></b>							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	6,250	4,719	439	1,028	1,007	1,007	1,007
<i>Total Reserves</i>	6,750	5,219	939	1,528	1,507	1,507	1,507
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0

Firefighters' Pension Fund Actuarial Account (61050)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	21,719	17,179	27,861				
Budgetary Fund Balance Adjustment	(6,917)	0	(10,394)				
<i>Beginning Budgetary Fund Balance</i>	14,802	17,179	17,467	19,238	22,425	25,693	29,060
<b>Sources of Funds</b>							
Actuarial Account Interest	255	250	475	400	400	400	400
Return on Actuarial Account Investments	253	180	180	250	250	250	250
Transfer from 61040 - Level Pmt Excess for 2028	2,157	1,116	1,116	2,537	2,618	2,717	2,839
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	2,665	1,546	1,771	3,187	3,268	3,367	3,489
<b>Expenditures</b>							
Pension Benefits	0	0	0	0	0	0	0
<i>Total Budgetary Expenditures</i>	0	0	0	0	0	0	0
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	17,467	18,725	19,238	22,425	25,693	29,060	32,549
<b>Planning Reserves</b>							
Actuarial Pension Reserve	17,467	18,725	19,238	22,425	25,693	29,060	32,549
<i>Total Reserves</i>	17,467	18,725	19,238	22,425	25,693	29,060	32,549
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0

## Police Relief &amp; Pension Fund (61060)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	23,613	9,550	19,100				
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	23,613	9,550	19,100	14,920	8,647	2,073	2,074
<b><u>Sources of Funds</u></b>							
General Subfund	12,561	22,572	22,072	16,072	15,822	23,199	24,041
Police Auction Proceeds	155	117	117	119	122	122	122
<b><u>Budget Adjustments</u></b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	12,716	22,689	22,189	16,191	15,944	23,321	24,163
<b><u>Expenditures</u></b>							
Death Benefits	27	18	27	25	25	25	25
Medical Benefits Paid	11,783	15,380	12,200	13,800	13,800	14,596	15,438
Pension Benefits Paid	4,276	10,379	12,800	7,400	7,400	7,400	7,400
Administration (FAS & IT Rates added 2019+)	1,142	972	1,342	1,240	1,293	1,299	1,306
<b><u>Budget Adjustments</u></b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	17,229	26,749	26,369	22,465	22,518	23,320	24,169
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	19,100	5,491	14,920	8,647	2,073	2,074	2,068
<b><u>Planning Reserves</u></b>							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	18,600	4,991	14,420	8,147	1,573	1,574	1,568
<i>Total Reserves</i>	19,100	5,491	14,920	8,647	2,073	2,074	2,068
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0



Transit Benefit Fund (63000)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	(155)	0	5				
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	(155)	0	5	0	0	0	0
<b><u>Sources of Funds</u></b>							
Transit Subsidy Payments - Employer	2,905	5,211	4,479	5,403	5,565	5,677	5,790
<i>Total Budgetary Revenues</i>	2,905	5,211	4,479	5,403	5,565	5,677	5,790
<b><u>Expenditures</u></b>							
Transit Passes	2,745	5,211	4,484	5,403	5,565	5,677	5,790
<i>Total Budgetary Expenditures</i>	2,745	5,211	4,484	5,403	5,565	5,677	5,790
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	5	0	0	0	0	0	0
<b><u>Planning Reserves</u></b>							
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	5	0	0	0	0	0	0

Firefighter Health Care Fund (63100)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b>Beginning Budgetary Fund Balance</b>							
Beginning Balance Sheet Fund Balance	474	501	503				
Budgetary Fund Balance Adjustment	19	0	11				
<i>Beginning Budgetary Fund Balance</i>	493	501	515	505	505	506	506
<b>Sources of Funds</b>							
Employee Contributions	1,822	1,991	1,859	1,987	1,987	2,067	2,108
Interest earnings	12	9	13	13	13	14	14
<b>Budget Adjustments</b>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	1,835	2,000	1,872	2,000	2,000	2,081	2,122
<b>Expenditures</b>							
Health Care Services	1,813	2,000	1,881	2,000	2,000	2,081	2,122
<b>Budget Adjustments</b>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			0				
<i>Total Budgetary Expenditures</i>	1,813	2,000	1,881	2,000	2,000	2,081	2,122
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	515	501	505	505	506	506	506
<b>Financial Reserves - Revenue</b>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<b>Financial Reserves - Expense</b>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<b>Planning Reserves</b>							
Health Care Claims Reserve	515	501	505	505	506	506	506
<i>Total Reserves</i>	515	501	505	505	506	506	506
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	0	0	0	0

FileLocal Agency Fund (67600)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Proposed	2026 Proposed	2027 Projected	2028 Projected
<b><u>Beginning Budgetary Fund Balance</u></b>							
Beginning Balance Sheet Fund Balance	0	0	0				
Beginning Budgetary Fund Balance	0	34	0	12	12	12	12
<b><u>Sources of Funds<sup>1</sup></u></b>							
Agency Revenue (Labor Reimbursement) <sup>2</sup>	440	471	510	252	271	277	282
Total Budgetary Revenues	440	471	510	252	271	277	282
<b><u>Expenditures<sup>1</sup></u></b>							
FileLocal Agency	440	467	467	252	271	277	282
<b><u>Budget Adjustments</u></b>							
2024 Supplemental Changes			30				
Total Budgetary Expenditures	440	467	497	252	271	277	282
Ending Budgetary Fund Balance	0	37	12	12	12	12	12
<b><u>Financial Reserves -Revenues</u></b>							
Planning Reserves Revenues		55					
<b><u>Planning Reserves</u></b>							
Planning Reserves		55		1	3	20	51
Total Reserves	0	0	0	1	3	20	51
Ending Unreserved Budgetary Fund Balance	0	37	12	11	9	(7)	(39)

<sup>1</sup> Assumes 2% annual growth for both revenues and expenditures 2027-2028.  
<sup>2</sup> Revised includes increased billing estimate to account for labor inflation approved after 2024 budget adoption.

## Central Service Departments and Commissions – 2025-2026 Cost Allocation Factors

Central Service Department	Cost Allocation Factor
City Auditor	Count of audit reports per department over prior two-year period.
City Budget Office	Percent of FTE time spent on cost allocation departments/funds.
Civil Service Commission	Five-year average number of cases by department.
Office of Civil Rights	Enforcement: 2-year average number of cases filed by department. RSJI: Budgeted FTE by department. Policy: 100% General Fund Administration: Applied proportionally to department programs.
Office of Employee Ombud	Budgeted FTE by department.
Office of Intergovernmental Relations	Staff time and assignments by department.
Office of Sustainability and Environment	Management assessment of FTE time on work programs.
Law Department	Two-year average of civil attorney and paralegal service hours by department (excludes hours that are covered by direct billing via MOAs), including proportionate amount of overhead.
Legislative Department	City Clerk's Office based on number of Legislative items; Central Staff and Legislative Assistants on assignments; City Council 100% General Fund or by MOA.
State Examiner (State Auditor)	75% by PeopleSoft data points; 25% by budgeted FTEs.
Emergency Management	Actual operating expenditure dollar spread.

### Adjustments from 2025-2026 Budget Factors:

- Civil Service Commission – Updated table to show that we use a rolling five year average due to the low number of cases per year. CBO has been using a five-year average for several cycles but the table was not updated.
- Office for Civil Rights RSJI Budget – For 2025-26, the RSJI budget will be split using 2024 Adopted Budget FTEs. The RSJI team has experienced historic vacancy rates over the last two years and saw a large reduction in the number of trainings being held in 2022-23 because of COVID and priority shifts. This training measure is not an accurate depiction of how the budget was being used. The department is shifting the RSJI focus away from a training-based approach to business to supporting RSJI needs of the City with project management, technical assistance, leadership trainings (cohorts), train the trainer programs, the RSJI Summit and IDT support for new RSJI charter. Currently, there are no historical measures for this type of work in OCR. Since their work affects all employees to some extent, Budgeted FTEs will be used until factors can be collected and applied.

## Limited Tax General Obligation Bonds Debt Service by Funding Source - Information Only

Payer	Bond Issue	Project	2023	2024	2025
Arts Fund	2018A Bond Issue	King Station TI (from AK Corridor)	33,058	33,285	33,110
Arts Fund	2018B Bond Issue	King Station TI	462,414	460,478	461,342
<b>Arts Fund Total</b>			<b>495,471</b>	<b>493,763</b>	<b>494,452</b>
Bond Interest & Redemption Fund - LTGO	2010A BAB Issue	Alaskan Way Tunnel / Seawall	80,331	72,017	63,213
Bond Interest & Redemption Fund - LTGO	2010A BAB Issue	Bridge Rehab (BTG)	254,663	175,983	90,951
Bond Interest & Redemption Fund - LTGO	2010A BAB Issue	Bridge Seismic (BTG)	101,631	70,189	36,207
Bond Interest & Redemption Fund - LTGO	2010A BAB Issue	Fire Station Projects	25,033	17,097	8,756
Bond Interest & Redemption Fund - LTGO	2010A BAB Issue	Golf	3,091	2,108	1,104
Bond Interest & Redemption Fund - LTGO	2010A BAB Issue	King Street Station (BTG)	4,406	3,045	1,578
Bond Interest & Redemption Fund - LTGO	2010A BAB Issue	Mercer West (BTG)	101,170	69,878	36,128
Bond Interest & Redemption Fund - LTGO	2010A BAB Issue	Spokane (BTG)	56,729	39,194	20,273
Bond Interest & Redemption Fund - LTGO	2014 Bond Issue	Benaroya Hall Equipment	117,550	122,400	
Bond Interest & Redemption Fund - LTGO	2014 Bond Issue	SCIPDA-A	173,288	150,144	-
Bond Interest & Redemption Fund - LTGO	2014 Bond Issue	SCIPDA-B	186,394	161,572	-
Bond Interest & Redemption Fund - LTGO	2017B Bond Issue	SCIPDA Refunding	536,980	540,583	533,083
Bond Interest & Redemption Fund - LTGO	2024A Bond Issue	SCIPDA-A		20,403	173,500
Bond Interest & Redemption Fund - LTGO	2024A Bond Issue	SCIPDA-B		21,486	181,375
<b>Bond Interest &amp; Redemption Fund - LTGO Total</b>			<b>1,641,265</b>	<b>1,466,099</b>	<b>1,146,167</b>
Cumulative Reserve Subfund - REET I	2010A BAB Issue	Fire Station Projects	575,813	574,704	572,773
Cumulative Reserve Subfund - REET I	2013A Bond Issue	Fire Facilities	709,859	-	-
Cumulative Reserve Subfund - REET I	2013A Bond Issue	North Precinct	234,953	-	-
Cumulative Reserve Subfund - REET I	2013A Bond Issue	Rainier Beach Community Center	367,725	-	-
Cumulative Reserve Subfund - REET I	2014 Bond Issue	North Precinct	445,956		
Cumulative Reserve Subfund - REET I	2015A Bond Issue	Fire Facilities	330,600	330,850	330,600
Cumulative Reserve Subfund - REET I	2015A Bond Issue	Northgate Land Acquisition	219,375	220,375	220,875
Cumulative Reserve Subfund - REET I	2015A Bond Issue	Zoo Garage	137,750		

Payer	Bond Issue	Project	2023	2024	2025
Cumulative Reserve Subfund - REET I	2016A Bond Issue	Fire Station 5	125,950	127,325	128,450
Cumulative Reserve Subfund - REET I	2016A Bond Issue	Fire Stations	693,950	693,950	697,825
Cumulative Reserve Subfund - REET I	2016A Bond Issue	Jail	88,525		
Cumulative Reserve Subfund - REET I	2016A Bond Issue	North Precinct	437,000		
Cumulative Reserve Subfund - REET I	2017 Bond Issue	Fire Station 22	440,500	439,250	437,500
Cumulative Reserve Subfund - REET I	2017 Bond Issue	Fire Station 5	285,300	288,050	285,300
Cumulative Reserve Subfund - REET I	2017B Bond Issue	Mercer Arena	331,325		
Cumulative Reserve Subfund - REET I	2018A Bond Issue	Fire Station 32	97,700	95,200	92,700
Cumulative Reserve Subfund - REET I	2021A Bond Issue	Fire station 31	677,100	677,350	676,850
Cumulative Reserve Subfund - REET I	2021A Bond Issue	Rainier Beach Community Center	102,333	286,323	322,344
Cumulative Reserve Subfund - REET I	2021B Bond Issue	Aquarium Expansion	553,815	554,915	555,965
Cumulative Reserve Subfund - REET I	2022A Bond Issue	Aquarium Expansion	832,200	834,700	834,900
Cumulative Reserve Subfund - REET I	2022A Bond Issue	Fire station 31	246,150	245,900	246,500
Cumulative Reserve Subfund - REET I	2022A Bond Issue	Rainier Beach Community Center	420,100	421,600	420,200
Cumulative Reserve Subfund - REET I	2023A Bond Issue	Aquarium Expansion	63,375	275,500	280,500
Cumulative Reserve Subfund - REET I	2023A Bond Issue	CWF Tribal Interp Ctr	206,014	915,500	918,250
Cumulative Reserve Subfund - REET I	2023A Bond Issue	Fire Facilities	111,944	800,000	800,500
Cumulative Reserve Subfund - REET I	2023A Bond Issue	Fire station 31	31,688	137,750	140,250
Cumulative Reserve Subfund - REET I	2023A Bond Issue	North Precinct	37,375		
Cumulative Reserve Subfund - REET I	2023A Bond Issue	Rainier Beach Community Center	58,139	416,000	418,250
Cumulative Reserve Subfund - REET I	2024A Bond Issue	Fire station 31		317,417	1,390,875
<b>Cumulative Reserve Subfund - REET I Total</b>			<b>8,862,514</b>	<b>8,652,659</b>	<b>9,771,407</b>
Cumulative Reserve Subfund - REET II	2010A BAB Issue	Alaskan Way Tunnel / Seawall (GF/CPT/REET I)	713,060	716,184	713,313
Cumulative Reserve Subfund - REET II	2010A BAB Issue	Bridge Rehab (BTG)		1,948,000	
Cumulative Reserve Subfund - REET II	2015A Bond Issue	Alaskan Way Viaduct	357,250	356,875	355,750
Cumulative Reserve Subfund - REET II	2015A Bond Issue	Aquarium Pier 59	130,125	129,250	128,125
Cumulative Reserve Subfund - REET II	2016A Bond Issue	Alaska Way Corridor (REET II)	319,700		

Payer	Bond Issue	Project	2023	2024	2025
Cumulative Reserve Subfund - REET II	2021A Bond Issue	W. Marginal Way	101,000	98,750	101,500
Cumulative Reserve Subfund - REET II	2021A Bond Issue	West Seattle Bridge & Misc. Transp. Projects	4,820,400	4,820,400	4,820,150
Cumulative Reserve Subfund - REET II	2022A Bond Issue	Alaskan Way Tunnel / Seawall	340,600	335,600	343,200
Cumulative Reserve Subfund - REET II	2022A Bond Issue	Aquarium Pier 59	1,351,900	1,357,400	1,357,200
Cumulative Reserve Subfund - REET II	2022A Bond Issue	Fremont Bridge Approaches	102,100	102,600	98,800
Cumulative Reserve Subfund - REET II	2022A Bond Issue	SR 519 (REET II)	189,000		
Cumulative Reserve Subfund - REET II	2022A Bond Issue	W. Marginal Way	81,400	79,650	78,250
Cumulative Reserve Subfund - REET II	2022A Bond Issue	West Seattle Bridge Immediate Response	1,718,200	1,721,950	1,721,350
<b>Cumulative Reserve Subfund - REET II Total</b>			<b>10,224,735</b>	<b>11,666,659</b>	<b>9,717,638</b>
Cumulative Reserve Subfund - Unrestricted	2008 Bond Issue	Park 90/5 Police Support Acquisition	-	-	-
Cumulative Reserve Subfund - Unrestricted	2012 Bond Issue	Joint Training Facility	-		
Cumulative Reserve Subfund - Unrestricted	2014 Bond Issue	North Precinct		447,831	445,631
Cumulative Reserve Subfund - Unrestricted	2015A Bond Issue	Park 90/5 Police Support Acquisition	1,083,000	1,076,500	1,072,875
Cumulative Reserve Subfund - Unrestricted	2015A Bond Issue	Zoo Garage		137,125	136,250
Cumulative Reserve Subfund - Unrestricted	2016A Bond Issue	Alaska Way Corridor (REET II)		320,450	320,700
Cumulative Reserve Subfund - Unrestricted	2016A Bond Issue	Fire Stations		-	
Cumulative Reserve Subfund - Unrestricted	2016A Bond Issue	Jail		85,775	87,900
Cumulative Reserve Subfund - Unrestricted	2016A Bond Issue	North Precinct		439,125	440,500
Cumulative Reserve Subfund - Unrestricted	2017 Bond Issue	Fire Stations		-	
Cumulative Reserve Subfund - Unrestricted	2017B Bond Issue	Mercer Arena		331,390	331,015
Cumulative Reserve Subfund - Unrestricted	2022A Bond Issue	Joint Training Facility	128,100		
Cumulative Reserve Subfund - Unrestricted	2023A Bond Issue	North Precinct		268,500	265,250
<b>Cumulative Reserve Subfund - Unrestricted Total</b>			<b>1,211,100</b>	<b>3,106,696</b>	<b>3,100,121</b>
Finance & Administrative Services Fund	2015A Bond Issue	City Hall	752,750	758,375	757,375
Finance & Administrative Services Fund	2015A Bond Issue	Justice Center	1,914,250	1,919,750	1,926,125
Finance & Administrative Services Fund	2015A Bond Issue	Seattle Municipal Tower & Police Support	8,547,819	8,524,006	8,497,369

Payer	Bond Issue	Project	2023	2024	2025
Finance & Administrative Services Fund	2016A Bond Issue	Financial IT Upgrades (FAS)	2,338,500	2,342,125	
Finance & Administrative Services Fund	2016A Bond Issue	SMT IDT Server Closets	369,000		
Finance & Administrative Services Fund	2017 Bond Issue	Financial IT Upgrades (FAS)	1,730,500	1,730,750	1,727,250
Finance & Administrative Services Fund	2018A Bond Issue	Financial IT Upgrades (FAS)	1,063,000	1,059,250	1,058,500
Finance & Administrative Services Fund	2019A Bond Issue	FAS IT Initiative	126,000	130,750	130,125
Finance & Administrative Services Fund	2019A Bond Issue	SMT Chiller	373,750	374,875	375,250
Finance & Administrative Services Fund	2020 Bond Issue	City Hall-R	3,075,018	2,328,850	2,343,350
Finance & Administrative Services Fund	2020 Bond Issue	Justice Center-R	3,077,682	2,334,350	2,343,600
Finance & Administrative Services Fund	2020 Bond Issue	Seattle Municipal Tower Elevator Rehab	155,500	155,250	154,750
Finance & Administrative Services Fund	2020 Bond Issue	SMT Chiller	673,250	675,500	676,500
Finance & Administrative Services Fund	2021A Bond Issue	Human Capital Management System	949,750	951,000	950,500
Finance & Administrative Services Fund	2021A Bond Issue	Seattle Municipal Tower Elevator Rehab	513,250	516,750	514,250
Finance & Administrative Services Fund	2022A Bond Issue	City Hall	364,750	1,129,750	1,124,150
Finance & Administrative Services Fund	2022A Bond Issue	Human Capital Management System	2,472,350	2,474,600	2,475,800
Finance & Administrative Services Fund	2022A Bond Issue	Justice Center	364,750	1,129,750	1,124,150
Finance & Administrative Services Fund	2022A Bond Issue	Seattle Municipal Tower Elevator Rehab	1,096,200	1,100,950	1,101,150
Finance & Administrative Services Fund	2022A Bond Issue	SMT Base	136,500		
Finance & Administrative Services Fund	2023A Bond Issue	Human Capital Management System	163,674	1,403,250	1,400,750
Finance & Administrative Services Fund	2023A Bond Issue	Seattle Municipal Tower Elevator Rehab	50,826	365,750	364,500
Finance & Administrative Services Fund	2024A Bond Issue	Seattle Municipal Tower Elevator Rehab		104,903	739,000

<b>Finance &amp; Administrative Services Fund Total</b>			<b>30,309,069</b>	<b>31,510,533</b>	<b>29,784,444</b>
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General Fund	2010A BAB Issue	Bridge Rehab (BTG)	4,995,344	2,739,596	
General Fund	2010A BAB Issue	Bridge Seismic (BTG)		2,342,472	
General Fund	2014 Bond Issue	South Park Bridge	672,150	565,700	-
General Fund	2015A Bond Issue	South Park Bridge	338,775	338,775	338,275
General Fund	2015B Bond Issue	Pike Market PCN	1,943,006	1,943,953	1,946,931
General Fund	2016A Bond Issue	Financial IT Upgrades (GF)	582,000	584,250	
General Fund	2016A Bond Issue	Northgate Land Acquisition	423,825	427,575	425,450



Payer	Bond Issue	Project	2023	2024	2025
General Fund	2016B Bond Issue	Pike Market PCN	394,506	393,956	392,950
General Fund	2017 Bond Issue	City Center Streetcar (CPT-10%)		201,985	
General Fund	2017 Bond Issue	Financial IT Side Systems	231,250	226,250	231,000
General Fund	2017 Bond Issue	Financial IT Upgrades (GF)	323,750	319,750	320,250
General Fund	2017 Bond Issue	Municipal Court IT	335,250	330,750	330,750
General Fund	2018A Bond Issue	Financial IT Upgrades (GF)	170,250	168,250	171,000
General Fund	2018A Bond Issue	Financial IT Upgrades Side Systems	48,500	46,500	49,500
General Fund	2018A Bond Issue	Muni Court IT	730,000	735,000	733,250
General Fund	2018A Bond Issue	Pay Stations	295,500	297,750	299,250
General Fund	2018A Bond Issue	Police IT	151,750	150,500	149,000
General Fund	2019A Bond Issue	Criminal Justice IT	457,375	458,625	458,875
General Fund	2019A Bond Issue	Police Car Computers	713,000	708,875	708,375
General Fund	2020 Bond Issue	Criminal Justice IT Criminal Justice Information System Projects	1,280,250	1,282,500	1,282,250
General Fund	2021A Bond Issue	Criminal Justice Information System Projects	886,500	885,000	887,000
General Fund	2022A Bond Issue	Criminal Justice Information System Projects	1,831,900	1,836,900	1,832,100
General Fund	2022A Bond Issue	Magnuson Bldg 30 Criminal Justice Information System Projects	305,800	306,800	
General Fund	2023A Bond Issue	Criminal Justice Information System Projects	212,694	1,824,000	1,822,250
General Fund	2024A Bond Issue	Criminal Justice Information System Projects		79,264	663,125
General Fund	2024A Bond Issue	South Park Bridge		92,444	650,875
<b>General Fund Total</b>			<b>17,323,375</b>	<b>19,287,421</b>	<b>13,692,456</b>
Information Technology Fund	2013A Bond Issue	Data Center	286,000		
Information Technology Fund	2014 Bond Issue	Data Center Long	874,900	877,200	
Information Technology Fund	2016A Bond Issue	Data Center Long	225,750	221,125	221,125
Information Technology Fund	2017 Bond Issue	Sea Muni Twr TI	523,750	528,250	526,500
Information Technology Fund	2019A Bond Issue	Data & Phone	576,000	577,375	577,500
Information Technology Fund	2019A Bond Issue	IT Computing	244,375	244,375	243,875

Payer	Bond Issue	Project	2023	2024	2025
Information Technology Fund	2019A Bond Issue	SMT Remodel-IT	263,000	262,250	265,875
Information Technology Fund	2020 Bond Issue	Data & Phone	931,500	931,750	930,250
Information Technology Fund	2020 Bond Issue	IT Architecture	140,750	140,500	140,000
Information Technology Fund	2020 Bond Issue	SMT Remodel-IT	127,500	127,750	127,750
Information Technology Fund	2021A Bond Issue	Computing Services Architecture	815,750	811,750	816,500
Information Technology Fund	2021A Bond Issue	Data and Telephone Infrastructure	1,456,500	1,454,750	1,455,500
Information Technology Fund	2022A Bond Issue	Computing Services Architecture	154,750	154,250	154,650
Information Technology Fund	2022A Bond Issue	Data and Telephone Infrastructure	599,000	597,750	599,950
Information Technology Fund	2023A Bond Issue	Computing Services Architecture	96,778	828,000	830,000
Information Technology Fund	2023A Bond Issue	Data and Telephone Infrastructure	228,313	1,957,250	1,956,000
Information Technology Fund	2024A Bond Issue	Computing Services Architecture		67,257	566,500
Information Technology Fund	2024A Bond Issue	Data and Telephone Infrastructure		58,229	483,000
<b>Information Technology Fund Total</b>			<b>7,544,615</b>	<b>9,839,811</b>	<b>9,894,975</b>
Library Fund	2022A Bond Issue	Library Garage	386,200	384,200	390,000
<b>Library Fund Total</b>			<b>386,200</b>	<b>384,200</b>	<b>390,000</b>
Parks & Recreation Fund	2010A BAB Issue	Golf	71,274	69,280	72,242
Parks & Recreation Fund	2013A Bond Issue	Golf	101,356	-	-
Parks & Recreation Fund	2013B Bond Issue	Magnuson Bldg 11	546,491	549,728	546,750
Parks & Recreation Fund	2013B Bond Issue	Magnuson Bldg 30	487,990	487,523	486,000
Parks & Recreation Fund	2014 Bond Issue	Golf	374,863	314,431	-
Parks & Recreation Fund	2015A Bond Issue	Golf	137,300	133,300	134,175
Parks & Recreation Fund	2021A Bond Issue	Golf	145,924	162,550	161,375
Parks & Recreation Fund	2022A Bond Issue	Aquarium Pier 59 Entry	164,650	162,400	166,400
Parks & Recreation Fund	2022A Bond Issue	Golf	270,900	272,150	264,750
Parks & Recreation Fund	2023A Bond Issue	Golf	15,979	114,250	110,750
Parks & Recreation Fund	2024A Bond Issue	Golf		51,549	362,125
<b>Parks &amp; Recreation Fund Total</b>			<b>2,316,727</b>	<b>2,317,160</b>	<b>2,304,567</b>

Payer	Bond Issue	Project	2023	2024	2025
Payroll Expense Tax Fund	2023A Bond Issue	Drive Clean EV Charging Electrical	49,653	477,500	475,500
Payroll Expense Tax Fund	2024A Bond Issue	Infrastructure Upgrades		16,340	69,625
<b>Payroll Expense Tax Fund Total</b>			<b>49,653</b>	<b>493,840</b>	<b>545,125</b>
Seattle Center Fund	2021B Bond Issue	Seattle Center Signage	861,638	864,138	866,538
Seattle Center Fund	2022A Bond Issue	McCaw Hall (long)	120,750		
<b>Seattle Center Fund Total</b>			<b>982,388</b>	<b>864,138</b>	<b>866,538</b>
Short Term Rental Tax Fund	2018B Bond Issue	Low Income Housing	1,354,268	1,358,268	1,357,753
Short Term Rental Tax Fund	2019B Bond Issue	Low Income Housing	650,869	651,903	652,440
<b>Short Term Rental Tax Fund Total</b>			<b>2,005,136</b>	<b>2,010,170</b>	<b>2,010,193</b>
SPU Drainage & Wastewater Fund	2015A Bond Issue	Seattle Municipal Tower & Police Support	43,523	43,401	43,266
SPU Drainage & Wastewater Fund	2022A Bond Issue	Joint Training Facility	7,350		
<b>SPU Drainage &amp; Wastewater Fund Total</b>			<b>50,873</b>	<b>43,401</b>	<b>43,266</b>
SPU Solid Waste Fund	2015A Bond Issue	Seattle Municipal Tower & Police Support	26,114	26,041	25,959
SPU Solid Waste Fund	2022A Bond Issue	Joint Training Facility	4,200		
<b>SPU Solid Waste Fund Total</b>			<b>30,314</b>	<b>26,041</b>	<b>25,959</b>
SPU Water Fund	2015A Bond Issue	Seattle Municipal Tower & Police Support	87,045	86,803	86,531
SPU Water Fund	2022A Bond Issue	Joint Training Facility	12,600		
<b>SPU Water Fund Total</b>			<b>99,645</b>	<b>86,803</b>	<b>86,531</b>
Transportation Fund	2010A BAB Issue	Bridge Rehab (BTG)	301,583	749,622	5,524,616
Transportation Fund	2010A BAB Issue	Bridge Rehab (CPT-10%, Previously GF)	425,000	425,000	425,000
Transportation Fund	2010A BAB Issue	Bridge Seismic (BTG)	2,286,294		2,368,494
Transportation Fund	2010A BAB Issue	King Street Station (BTG)	98,942	101,181	103,202
Transportation Fund	2010A BAB Issue	Mercer West (BTG)	1,692,803	1,730,550	1,759,600

Payer	Bond Issue	Project	2023	2024	2025
Transportation Fund	2010A BAB Issue	Mercer West (BTG) (from 2010A BABS Mercer)	582,554	596,292	603,734
Transportation Fund	2010A BAB Issue	Spokane (BTG)	1,275,152	1,304,559	1,326,150
Transportation Fund	2015A Bond Issue	Alaska Way Corridor (CPT-2.5%)	279,350	281,100	282,350
Transportation Fund	2015A Bond Issue	Bridge Rehab (BTG)	282,875	286,750	285,000
Transportation Fund	2015A Bond Issue	Bridge Rehab (CPT10%)	346,750	346,500	345,750
Transportation Fund	2015A Bond Issue	Bridge Seismic (BTG)	112,125	112,750	113,125
Transportation Fund	2015A Bond Issue	CWF Overlook (CPT-2.5%)	94,675	91,925	94,050
Transportation Fund	2015A Bond Issue	King Street Station (BTG)	236,500	232,375	232,875
Transportation Fund	2015A Bond Issue	Mercer (from zoo bonds) (BTG)	1,119,875	1,119,000	1,115,875
Transportation Fund	2016A Bond Issue	23rd Ave Corridor (CPT-10%)	506,375	506,750	506,375
Transportation Fund	2016A Bond Issue	Alaska Way Corridor (CPT-2.5%)	588,210	587,959	586,870
Transportation Fund	2016A Bond Issue	Bridge Rehab (BTG)	966,500	964,625	970,750
Transportation Fund	2016A Bond Issue	Habitat Beach (Repurpose from Main Corridor in 2018)	228,261	228,163	227,741
Transportation Fund	2016A Bond Issue	King Street Station (BTG)	116,250	116,625	116,750
Transportation Fund	2016A Bond Issue	S. Lander St. Grade Separation (Repurpose from Main Corridor in 2018)	61,455	61,429	61,315
Transportation Fund	2016A Bond Issue	Seawall (CPT-2.5%)	534,750	539,250	537,875
Transportation Fund	2016A Bond Issue	Spokane (BTG) (Redirected from Jail)	260,400	257,275	253,900
Transportation Fund	2016A Bond Issue	Transit Corridor	62,225	60,475	63,600
Transportation Fund	2017 Bond Issue	23rd Ave Corridor (CPT-10%)	64,192	65,520	63,750
Transportation Fund	2017 Bond Issue	Alaska Way Corridor (CPT-2.5%)	126,416	126,416	127,856
Transportation Fund	2017 Bond Issue	Alaskan Way Main Corridor (From Habitat Beach - Bond Debacle)	202,986	203,736	202,341
Transportation Fund	2017 Bond Issue	Alaskan Way Main Corridor (From Lander, which was from this project originally) - 2018 Bond Debacle)	67,159	67,159	67,924

Payer	Bond Issue	Project	2023	2024	2025
Transportation Fund	2017 Bond Issue	Bridge Rehab (CPT-10%)	158,040	156,240	156,578
Transportation Fund	2017 Bond Issue	City Center Streetcar (CPT-10%)	313,500	108,515	312,250
Transportation Fund	2017 Bond Issue	Habitat Beach (Combining Seawall/BridgeRehab/23rd in 2018 and Repurposing)	41,576	41,729	41,443
Transportation Fund	2017 Bond Issue	Northgate Bridge and Cycle Track (CPT-10%) (Repurpose from Bridge Rehab in 2018)	172,088	170,128	170,496
Transportation Fund	2017 Bond Issue	S. Lander St. Grade Separation (Repurpose from Main Corridor in 2018)	201,476	201,476	203,771
Transportation Fund	2017 Bond Issue	Seawall LTGO (CPT-10%)	1,447,318	1,449,098	1,445,093
Transportation Fund	2017B Bond Issue	CWF Overlook (CPT-2.5%)	222,920	224,630	226,005
Transportation Fund	2018A Bond Issue	Alaska Way Corridor (CPT-2.5%)	439,193	442,215	439,890
Transportation Fund	2018B Bond Issue	CWF Overlook (CPT-2.5%)	234,940	234,540	235,130
Transportation Fund	2018B Bond Issue	Main Corridor (from King)	63,056	62,792	62,910
Transportation Fund	2019A Bond Issue	AWV Habitat Beach (CPT-2.5%)	83,400	81,400	84,275
Transportation Fund	2019A Bond Issue	CWF Alaskan Way Corridor (CPT-2.5%)	927,700	930,075	931,200
Transportation Fund	2019A Bond Issue	Elliot Bay Seawall (CPT-2.5%)	214,950	211,450	212,825
Transportation Fund	2019B Bond Issue	CWF Overlook (CPT-2.5%)	67,633	66,695	65,728
Transportation Fund	2020 Bond Issue	CWF Alaskan Way Corridor (CPT-2.5%)	863,350	864,350	864,100
Transportation Fund	2020 Bond Issue	CWF Overlook (CPT-2.5%)	99,850	102,100	99,100
Transportation Fund	2021A Bond Issue	23rd Ave (Rdcd for MW (BTG) (from 2011 Spokane))	126,909	352,706	399,564
Transportation Fund	2021A Bond Issue	AAC Northgate (BTG) (from 2011 Spokane)	102,437	284,693	322,515
Transportation Fund	2021A Bond Issue	Alaskan Way Main Corridor (CPT-2.5%)	598,550	600,550	601,800
Transportation Fund	2021A Bond Issue	Arterial Asphalt & Concrete (from 2011 Spokane (BTG))	10,146	28,199	31,945
Transportation Fund	2021A Bond Issue	Arterial Asphalt & Concrete (from Linden (BTG) (from 2011 Spokane))	6,064	16,854	19,093
Transportation Fund	2021A Bond Issue	Bridge Rehab (BTG) (from 2011 Spokane)	83,188	231,312	261,995

Payer	Bond Issue	Project	2023	2024	2025
Transportation Fund	2021A Bond Issue	Bridge Seismic (BTG)	44,004	119,664	138,419
Transportation Fund	2021A Bond Issue	Bridge Seismic (BTG) (from 2011 Bridge Rehab)	132,139	367,652	416,324
Transportation Fund	2021A Bond Issue	Bridge Seismic (BTG) (from 2011 Spokane)	56,340	156,581	177,383
Transportation Fund	2021A Bond Issue	Chesiahud (BTG) (from 2011 Spokane)	25,609	71,173	80,629
Transportation Fund	2021A Bond Issue	King Street Station (BTG)	91,380	257,433	288,969
Transportation Fund	2021A Bond Issue	Linden (BTG) (Rdcd for AA - from 2011 Spokane)	34,911	97,023	109,913
Transportation Fund	2021A Bond Issue	Mercer West (CPT)	184,448	507,235	579,844
Transportation Fund	2021A Bond Issue	Mercer West (CPT) (from 2011 Bridge Rehab - BTG)	62,592	174,151	197,206
Transportation Fund	2021A Bond Issue	Mercer West (CPT) (from 2011 Spokane)	46,097	128,112	145,132
Transportation Fund	2021A Bond Issue	Mercer West (from 23rd (BTG) (from 2011 Spokane))	6,259	17,395	19,706
Transportation Fund	2021A Bond Issue	Seawall (CPT)	286,402	796,329	883,331
Transportation Fund	2021A Bond Issue	Sidewalks (BTG) (from 2011 Spokane)	25,609	71,173	80,629
Transportation Fund	2021A Bond Issue	Spokane (Rdcd for AAC (BTG) (Orig Proj))	25,707	71,444	80,935
Transportation Fund	2021B Bond Issue	Overlook Walk and East-West Connections Project (CPT-2.5%)	262,558	260,708	263,858
Transportation Fund	2022A Bond Issue	Alaskan Way Main Corridor (CPT-2.5%)	718,850	718,600	715,800
Transportation Fund	2022A Bond Issue	Linden (BTG)	387,550	391,800	388,400
Transportation Fund	2022A Bond Issue	Mercer West (CPT) (from 2012 Mercer)	316,550	311,300	312,900
Transportation Fund	2022A Bond Issue	Overlook Walk and East-West Connections Project (CPT-2.5%)	321,600	324,850	324,050
Transportation Fund	2022A Bond Issue	Seawall (CPT) Overlook Walk and East-West	177,550	176,800	177,000
Transportation Fund	2023A Bond Issue	Connections Project (CPT-2.5%)	51,368	227,250	228,000
<b>Transportation Fund Total</b>			<b>22,655,464</b>	<b>23,271,400</b>	<b>31,162,999</b>

## Glossary

**Annual Comprehensive Financial Report of the City (ACFR):** The City's audited annual financial statements prepared by the Department of Finance & Administrative Services.

**Appropriation:** A legal spending authorization granted by the City Council, the City's legislative authority, to make expenditures and/or incur obligations for specific purposes.

**Biennial Budget:** A budget covering a two-year period. Under state law, a biennium begins with an odd-numbered year.

**Budget - Adopted and Proposed:** The Mayor submits to the City Council a recommended revenue and expenditure level for all City operations for the coming fiscal year as the Proposed Budget. When the City Council agrees upon the revenue and expenditure levels, the Proposed Budget becomes the Adopted Budget, funds are appropriated, and legal expenditure limits are established.

**Budget - Endorsed:** The City of Seattle implements biennial budgeting through the sequential adoption of two one-year budgets. When adopting the budget for the first year of the biennium, the Council endorses a budget for the second year. The Endorsed Budget is the basis for a Proposed Budget for the second year of the biennium, and is reviewed and adopted in the fall of the first year of the biennium.

**Budget Control Level:** The level at which expenditure appropriations are controlled to meet State and City budget law provisions.

**Capital Assets:** Assets of significant value and having a useful life of at least 10 years or more. Capital assets may also be referred to as "fixed assets."

**Capital Improvement Program (CIP):** Annual appropriations from specific funding sources are shown in the City's budget for certain capital purposes such as street improvements, building construction, and some kinds of facility maintenance. These appropriations are supported by a six-year allocation plan detailing all projects, fund sources, and expenditure amounts, including many multi-year projects that require funding beyond the one-year period of the annual budget. The allocation plan covers a six-year period and is produced as a separate document from the budget document.

**Chart of Accounts:** A list of expenditure, revenue, and other accounts describing and categorizing financial transactions.

**Community Development Block Grant (CDBG):** A U.S. Department of Housing and Urban Development (HUD) annual grant to Seattle and other local governments to support economic development projects, human services, low-income housing, and services in low-income neighborhoods.

**Cost Allocation:** Distribution of costs based on some proxy for costs incurred or benefits received.

**Cumulative Reserve Subfund (CRS):** A significant source of ongoing local funding to support capital projects in general government departments. The CRS consists of two accounts: the Capital Projects Account and the Revenue Stabilization Account. The Capital Projects Account has six subaccounts: REET I, REET II, Unrestricted, South Lake Union Property Proceeds, Asset Preservation Subaccount - Fleets and Facilities, and the Street Vacation Subaccount. The Real Estate Excise Tax (REET) is levied on all sales of real estate, with the first .25% of the locally imposed tax going to REET I and the second .25% to REET II. State law specifies how each REET can be spent.

**Debt Service:** Annual principal and interest payments the City owes on money it has borrowed.

**Errata:** Adjustments, corrections, and new information sent by departments through the City Budget Office to the City Council during the Council's budget review as an adjunct to the Mayor's Proposed Budget. The purpose is to adjust the Proposed Budget to reflect information not available upon submittal and to correct inadvertent errors.

# Glossary

**Full-Time Equivalent (FTE):** A term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular, full-time employee normally works in a year. Most full-time employees (1.00 FTE) are paid for 2,088 hours in a year (or 2,096 in a leap year). A position budgeted to work half-time for a full year, or full-time for only six months, is 0.50 FTE.

**Fund:** An accounting entity with a set of self-balancing revenue and expenditure accounts used to record the financial affairs of a governmental organization.

**Fund Balance:** The difference between the assets and liabilities of a particular fund. This incorporates the accumulated difference between the revenues and expenditures each year.

**General Fund:** A central fund into which most of the City's general tax revenues and discretionary resources are pooled, and which is allocated to support many of the operations of City government. Beginning with the 1997 Adopted Budget, the General Fund was restructured to encompass a number of subfunds, including the General Fund Subfund (comparable to the "General Fund" in prior years) and other subfunds designated for a variety of specific purposes. These subfunds are listed and explained in more detail in department chapters, as well as in the Funds, Subfunds, and Other section of the budget document.

**Grant-Funded Position:** A position funded 50% or more by a categorical grant to carry out a specific project or goal. Seattle Municipal Code 4.04.030 specifies that "categorical grant" does not include Community Development Block Grant funds, nor any funds provided under a statutory entitlement or distribution on the basis of a fixed formula including, but not limited to, relative population.

**Neighborhood Matching Subfund (NMF):** A fund supporting partnerships between the City and neighborhood groups to produce neighborhood-initiated planning, organizing, and improvement projects. The City provides a cash match to the community's contribution of volunteer labor, materials, professional services, or cash. The NMF is administered by the Department of Neighborhoods.

**Operating Budget:** That portion of a budget dealing with recurring expenditures such as salaries, electric bills, postage, printing, paper supplies, and gasoline.

**PeopleSoft 9.2:** The City's central accounting system managed by the Department of Finance & Administrative Services.

**Position/Pocket Number:** A term referring to the title and unique position identification number assigned to each position authorized by the City Council through the budget or other ordinances. Positions may have a common title name, but each position has its own unique identification number assigned by the Records Information Management Unit of the Seattle Department of Human Resources at the time position authority is approved by the City Council. Only one person at a time can fill a regularly budgeted position. An exception is in the case of job-sharing, where two people work part-time in one full-time position.

**Program:** A group of services within a department, aligned by common purpose.

**Reclassification Request:** A request to change the job title or classification for an existing position. Reclassifications are subject to review and approval by the Classification/Compensation Unit of the Seattle Department of Human Resources and are implemented upon the signature of the Director of Human Resources, as long as position authority has been established by ordinance.

**Reorganization:** Reorganization refers to changes in the budget and reporting structure within departments.

**SUMMIT:** The City's former central accounting system managed by the Department of Finance & Administrative Services.

**Sunsetting Position:** A position funded for only a specified length of time by the budget or enabling ordinance.

**TES (Temporary Employment Service):** A program managed by the Seattle Department of Human Resources. TES places temporary workers in departments for purposes of filling unanticipated, short-term staffing needs, such as vacation coverage, positions vacant until a regularly-appointed hire is made, and special projects.



# Glossary

**Type of Position:** There are two types of budgeted positions. They are identified by one of the following characters: **F** for **Full-Time** or **P** for **Part-Time**.

- **Regular Full-Time** is defined as a position budgeted for 2,088 compensated hours per year, 40 hours per week, 80 hours per pay period, and is also known as one full-time equivalent (FTE).
- **Regular Part-Time** is defined as a position designated as part time, and requiring an average of 20 hours or more, but less than 40 hours of work per week during the year. This equates to an FTE value of at least 0.50 and no more than 0.99.