

CITY OF
Seattle, Washington

**2025 Adopted and 2026
Endorsed Budget**



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CITY OF SEATTLE

2025 Adopted and 2026 Endorsed Budget

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City of Seattle
2025 Adopted and 2026 Endorsed 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 the adopted budget for 2025 and the endorsed budget for 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 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 Adopted and 2026 Endorsed Budget and 2025-2030 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 Adopted and 2026 Endorsed Budget

This document is a description of the adopted 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 Adopted 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

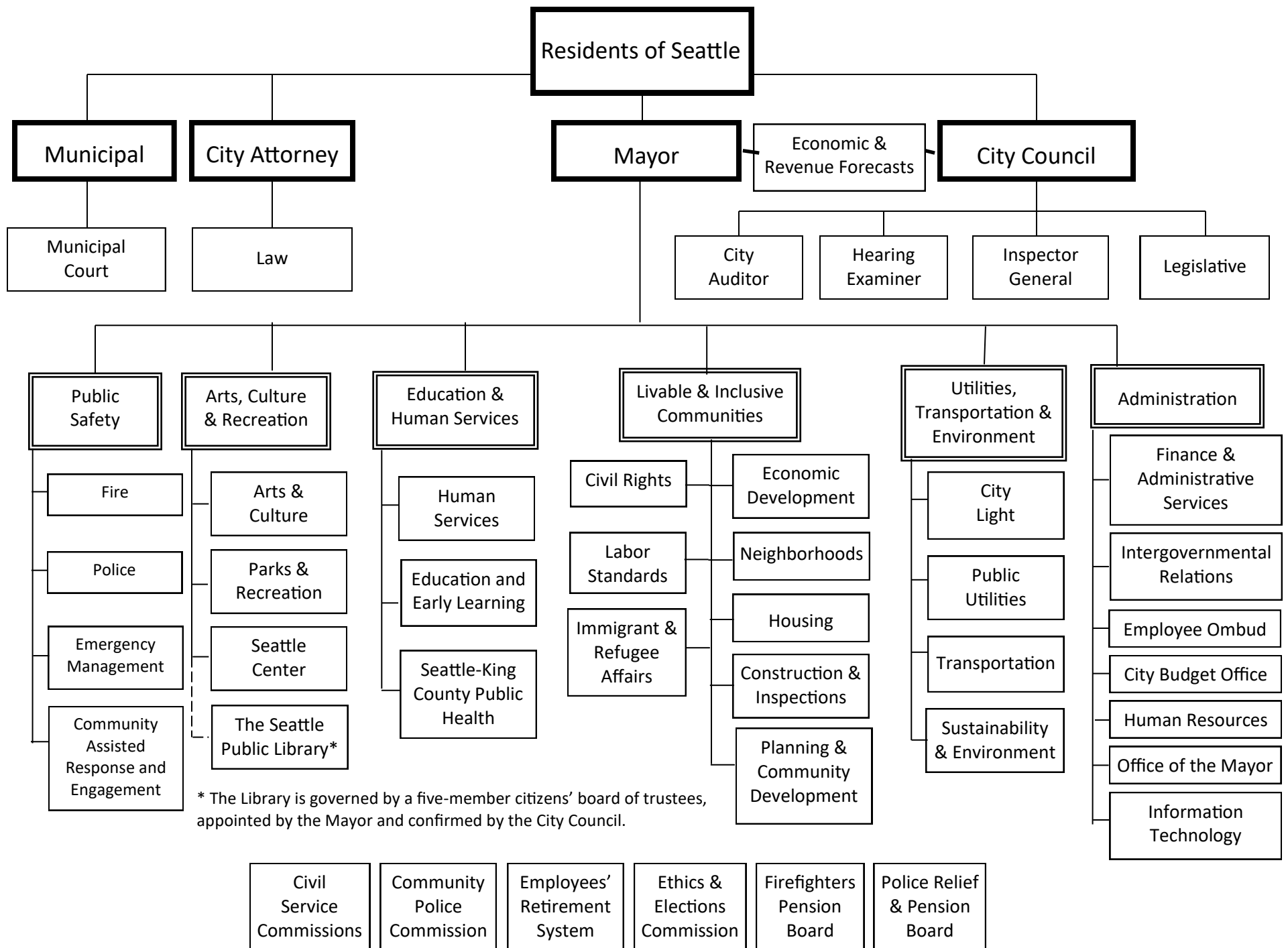
Budget Presentations

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 Adopted and 2026 Endorsed 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 Adopted and 2026 Endorsed 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 appropriations for 2025-2026.

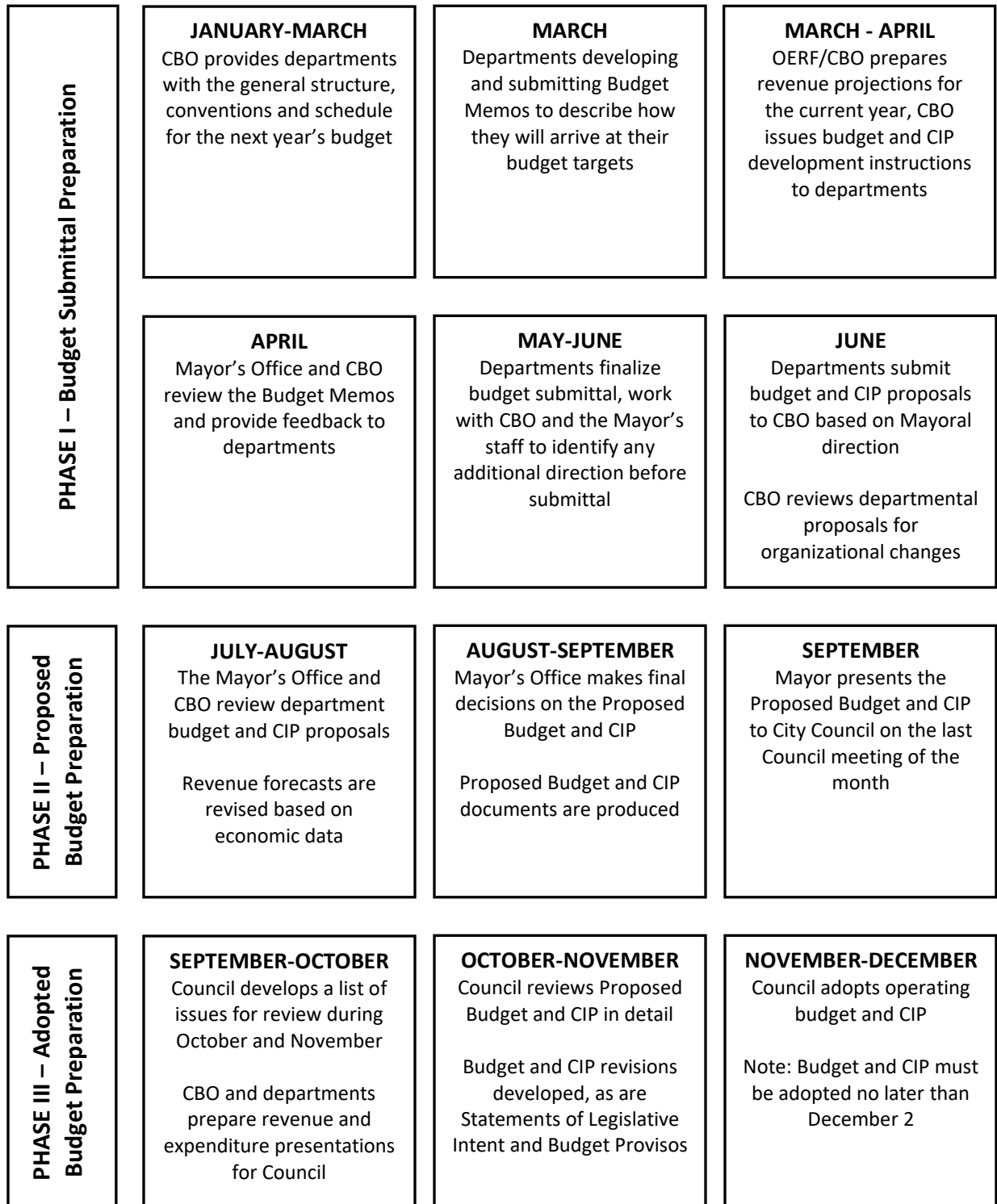
A list of all position changes proposed in the budget has been compiled in the appendix. Position modifications include eliminations, additions, reclassifications, and status changes (such as a change from part-time to full-time status), as well as adjustments to departmental head counts that result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

For information purposes only, an estimate of the number of staff positions to be funded under the 2025 Adopted and 2026 Endorsed 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 Adopted and 2026 Endorsed Budget Summary

Introduction

Mayor Bruce A. Harrell's 2025 Adopted and 2026 Endorsed 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 budget invests in actions to address our City's most urgent needs, get the basics right, and focus on core 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 the Mayor proposed and the City Council adopted two one-year spending proposals for 2025 and 2026. The budget for 2025 includes approximately \$8.3 billion in appropriations overall, including \$1.9 billion in General Fund and \$541 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 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 budget makes reductions to spending, including targeted layoffs of City employees as needed to achieve a balanced budget.
- Finally, the budget's 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 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 budget preserves critical public-facing programs and investments.

- The budget maintains 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 budget includes funding that avoids closing approximately 300 shelter beds at risk of closure since funding was with one-time sources such as federal pandemic 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 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 trailing the nation. The regional forecast projects growth of only 0.7% in 2024, down from 1.9% expected in March. Although inflation has shown more satisfactory progress towards the Federal Reserve's 2% inflation target, there are signs that prices declines are slowing. Paired with signs of slowing employment growth, economic forecasters anticipated an additional 0.25% rate cut by the Federal Reserve in December, 2024, but there is now less certainty about further rate cuts heading into 2025.

While inflation concerns have diminished, 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. Employment growth in Seattle has been mixed, with gains in some sectors largely offset by declines in tech workers in the trade 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 future construction and real estate activity. The November 2024 presidential election result adds further uncertainty to the regional economic outlook and to the City's revenues. 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 anticipated in early 2024. General Fund revenues without grants and internal transfers are projected to increase 1.9% and 3.8% year-over-year in 2025 and 2026, respectively, which is guardedly positive news given inflation expectations 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 8.3% and 5.8% for 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 \$85.7 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 continued through the end of 2024 and is estimated to save a total of \$70 million (\$14 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 budget minimized reductions to direct services to the public. One strategy used in the 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 budget reduces (but preserves) a number of City grant programs. Those include reductions, the CommUNITY Fund and the newly merged Recreation for All and Get Moving grant programs in the Seattle Parks and Recreation Department, 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 layoffs of some City workers. To minimize reductions that affect core services for the public, the budget includes reductions to some internal services to City departments.

The proposed budget eliminated 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 proposed position reductions included 76 layoffs. Nearly two-thirds of the proposed layoffs (48 of 76) were 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. Those 76 proposed layoffs were scheduled for the beginning of 2025. The City Council delayed those layoffs until mid-2025, reversed some entirely, and restored 11.5 FTE of the proposed position reductions. For more information, please see individual department sections.

In addition, the adopted budget for the Seattle Department Transportation (SDOT) reflects passage of the 2024 Transportation Levy in November. The proposed budget, which was transmitted in September, was a current law budget and showed expiration of the Levy to Move Seattle with lower revenues and expenditures. With fewer financial resources available, the proposed budget focused on capital project delivery for existing work and commitments made in the Levy to Move Seattle. With voter approval in November 2024, the Executive prepared a package of changes for Council to consider as amendments that were included in the City's adopted budget. These amendments appropriated \$177 million in 2025 to begin work on the new levy, including expanded investments in bridge maintenance, safety projects, and ongoing operations and maintenance of key transportation assets.

Payroll Tax Amendments

The budget makes changes to the payroll tax that allow the City to fund its core functions and Charter responsibilities. Specifically, the 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 budget also eliminates the rigid percentages for allocating the payroll tax revenues. Finally, the changes create a new reserve to blunt the impact of potential future downturns in payroll tax revenues, which will be funded incrementally over the next several years.

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 budget allocates \$541 million of payroll tax revenues in 2025. This is more than the projected forecast for 2025 of \$440 million in revenue because it also includes an additional \$90 million in one-time payroll tax revenues. Compared to the original forecast, payroll tax spending is more than double the \$219 million that the City originally anticipated spending. The 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 budget includes using the payroll tax on a broader number of priorities, including \$305 million to support General Fund spending. This leaves \$237 million available for allocation to original and revised spending categories (an increase over the \$219 million from the original spending plan). The 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 budget includes additional funding from other sources to increase overall investments in affordable housing and the Equitable Development Initiative to historically high levels.

The budget also creates an important new Revenue Stabilization Account (reserve) that allows the City to address the volatility in payroll expense tax revenues seen in the few years since the tax was created. The proposed budget included \$40 million (10% of projected revenue) to fund this reserve. The City Council allocated most of this reserve to other priorities while instead formalizing a reserve policy for the Payroll Tax Fund and establishing a requirement that the fund be fully funded by 2029. When fully funded, the reserve will be something the City can tap in the event that payroll tax revenues slip below current forecasts. 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 Adopted and 2026 Endorsed 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 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 budget makes significant new investments in each of these categories.

Public safety

The multi-department Unified Care Team (UCT) brings together seven City Departments 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 budget includes funding to expand the UCT's work to seven days a week with weekend work focused on "hot spots."

The 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 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 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 budget for housing of \$344 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 budget increases the Office of Housing budget by approximately \$5 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 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 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 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 budget provides ongoing funding to the Human Services Department to continue the Third Avenue / We Deliver Care pilot project previously funded with one-time funding. The budget adds a total of \$2.97 million to the Human Services Department in 2025 and \$2.4 million in 2026, bringing the total amount of funding for public safety enhancement services along Third Avenue and in the Chinatown International District in 2025 to \$2.97 million and to \$2.4 million in 2026. to continue addressing public safety concerns along Third Avenue in the downtown core.

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 budget increases funding for EDI grants and program implementation in 2025.

The Office of Arts and Culture (ARTS) 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 budget maintains the City-imposed restriction requiring that Admissions Tax revenues be appropriated to ARTS and used only for arts-related investments. In the adopted budget, this includes funding for art-related programs at Seattle Center and Seattle Parks and Recreation (SPR). Accordingly, Seattle Center will shift approximately \$382,000 from the General Fund to be funded with Admissions Tax revenue for the Northwest Folklife Festival. Admissions Tax revenue will also fund the annual Winterfest celebration (\$210,000), which allows Seattle Center to redirect earned revenues to other revenue-generating purposes. About \$880,000 in expenses will shift to be funded by Admissions Tax revenues to continue support for SPR's Arts in Parks, the Teen Performing Arts, and the downtown buskers programs.

The 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 budget includes funding to stand up a new Tree Nursery program in the Seattle Public Utilities (SPU). The 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 SUMMARY 2025 ADOPTED AND 2026 ENDORSED BUDGET SUMMARY

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 Adopted and 2026 Endorsed 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 Adopted and 2026 Endorsed Budget includes appropriations out of the Arts and Culture Fund to three City departments which have arts and culture-related spending. The adopted 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 Adopted and 2026 Endorsed 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 adopted 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.

EDUCATION AND HUMAN SERVICES

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 Adopted and 2026 Endorsed 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 Adopted 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 adopted 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 Adopted and 2026 Endorsed 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 Adopted and 2026 Endorsed 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 Adopted and 2026 Endorsed 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 Adopted and 2026 Endorsed 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 Adopted and 2026 Endorsed 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 Adopted and 2026 Endorsed 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 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 Adopted 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 adopted 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 Adopted and 2026 Endorsed 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 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 Adopted and 2026 Endorsed 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 adopted budget allocates \$20.2 million in Payroll Expense Tax (payroll tax) proceeds and \$6.4 million in Short-Term Rental Tax in 2025 to Equitable Development Initiative grants and program implementation. This item uses payroll tax and Short-Term Rental 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 Adopted Budget to \$22,812,577, including \$607,518 for labor costs. In 2026, total EDI payroll tax funding is \$22,298,890, including \$632,103 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 adopted 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 adopted 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 Adopted 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 Adopted 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 Adopted and 2026 Endorsed 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.

ADMINISTRATION

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.

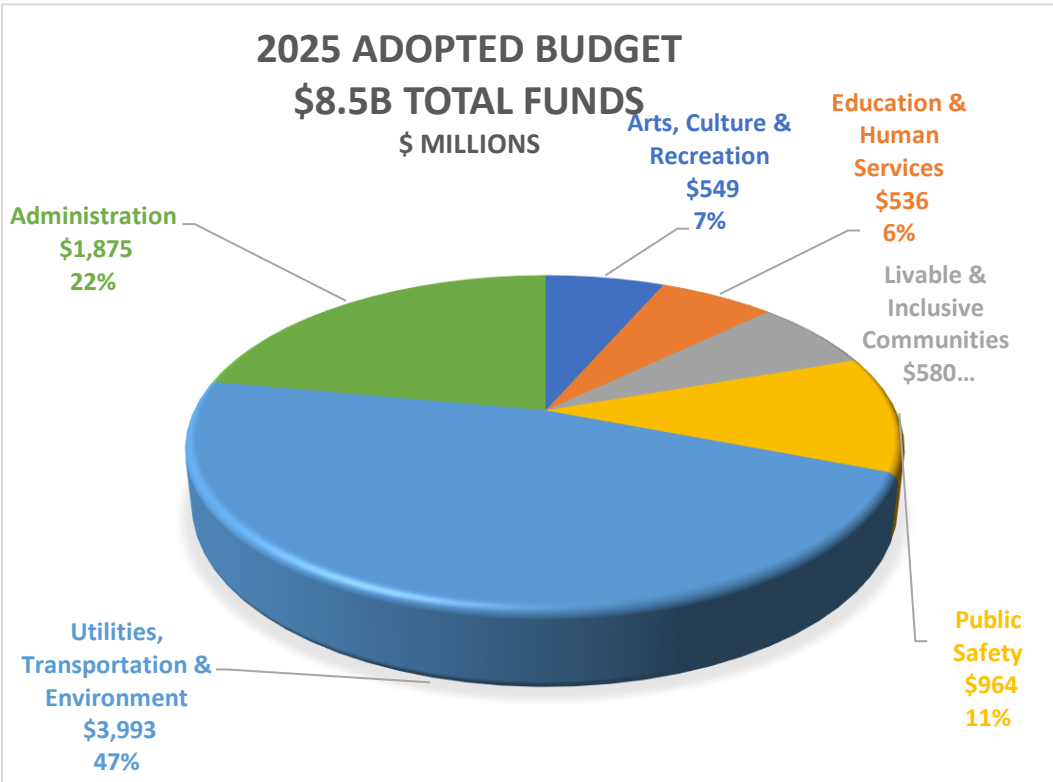
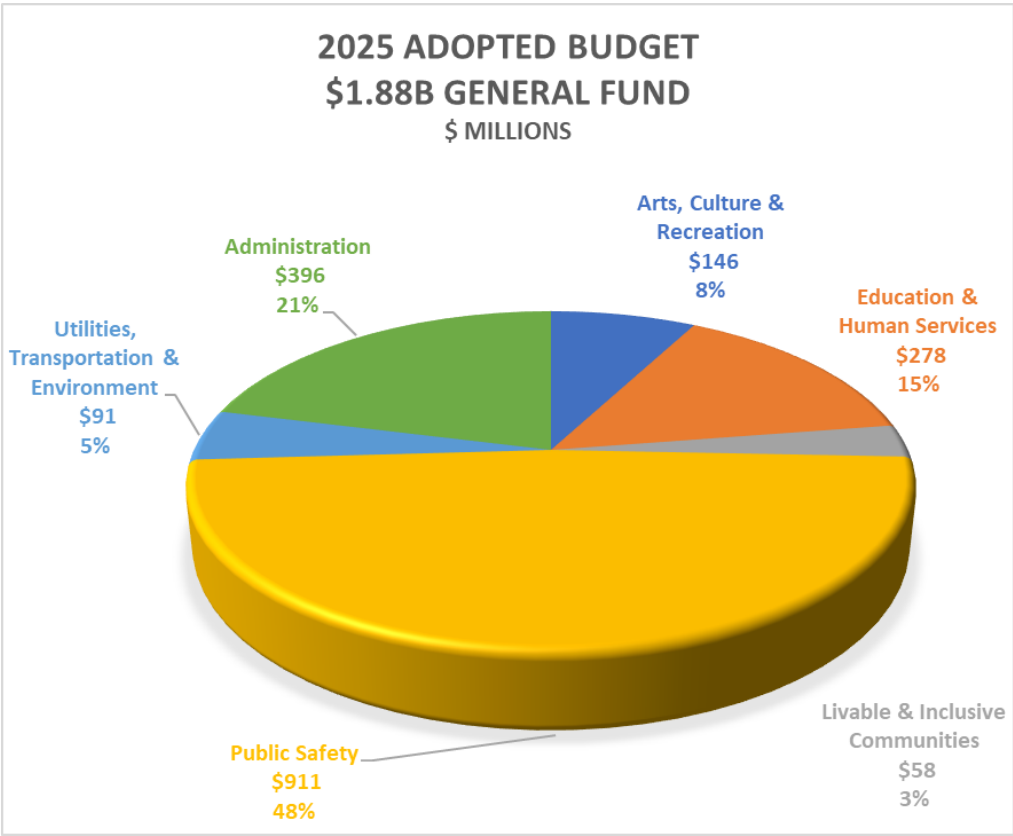
Seattle Information Technology Department

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 Table



Summary Charts and Table

Expenditure Summary

In thousands of dollars

	2023 Actuals		2024 Adopted Budget		2025 Adopted Budget		2026 Endorsed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Arts, Culture & Recreation								
Office of Arts and Culture	632	20,745	20	22,904	0	25,394	0	23,104
Seattle Center	15,721	53,465	16,335	55,526	17,263	72,433	18,253	68,251
Seattle Public Library	0	107,124	0	95,777	0	107,310	0	110,937
Seattle Parks and Recreation	114,711	328,244	119,481	320,716	128,307	343,959	135,325	507,578
<i>Subtotal</i>	<i>131,064</i>	<i>509,577</i>	<i>135,836</i>	<i>494,922</i>	<i>145,570</i>	<i>549,096</i>	<i>153,578</i>	<i>709,871</i>
Education & Human Services								
Dept of Education and Early Learning	13,893	129,589	20,420	156,798	15,861	151,226	15,920	100,816
Human Services Dept	186,092	297,587	241,351	341,028	262,533	384,892	271,894	387,494
<i>Subtotal</i>	<i>199,984</i>	<i>427,176</i>	<i>261,771</i>	<i>497,827</i>	<i>278,394</i>	<i>536,118</i>	<i>287,814</i>	<i>488,309</i>
Livable & Inclusive Communities								
Dept of Neighborhoods	17,082	19,622	15,537	18,724	16,211	19,195	16,736	19,532
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	31,170	10,908	31,342
Office of Housing	10,997	244,613	51	339,335	0	344,325	0	348,206
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	8,525	0	8,847
Office of Planning and Community Development	16,249	27,127	7,778	35,891	8,111	38,712	8,548	39,305
Seattle Dept of Construction and Inspections	10,547	106,401	11,260	117,667	8,347	122,475	8,739	126,774
<i>Subtotal</i>	<i>81,062</i>	<i>447,401</i>	<i>61,532</i>	<i>573,509</i>	<i>58,407</i>	<i>579,947</i>	<i>61,068</i>	<i>590,295</i>

Summary Charts and Table

	2023 Actuals		2024 Adopted Budget		2025 Adopted Budget		2026 Endorsed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
Public Safety								
Community Assisted Response and Engagement	22,114	22,114	26,343	26,343	32,816	32,816	36,491	36,491
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	46,176	46,176	48,562	48,562
Office of Emergency Management	4,086	4,174	2,923	2,923	3,072	3,072	3,227	3,227
Office of Inspector General for Public Safety	3,836	3,836	4,700	4,700	5,217	5,217	5,461	5,461
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	327,624	327,624	340,746	340,746
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	447,902	451,560	461,012	465,568
<i>Subtotal</i>	<i>784,477</i>	<i>832,338</i>	<i>796,357</i>	<i>848,296</i>	<i>910,830</i>	<i>963,759</i>	<i>945,820</i>	<i>1,000,772</i>
Utilities, Transportation & Environment								
Office of Sustainability and Environment	7,912	17,293	7,260	30,585	8,361	27,140	8,743	27,746
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	56,243	674,872	57,234	635,720
Seattle Public Utilities	22,722	1,272,646	26,705	1,580,693	26,714	1,585,552	27,690	1,680,507
<i>Subtotal</i>	<i>86,983</i>	<i>3,366,839</i>	<i>97,381</i>	<i>3,853,984</i>	<i>91,319</i>	<i>3,992,809</i>	<i>93,667</i>	<i>4,158,475</i>
Administration								
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	9,782	9,782	10,240	10,240
Civil Service Commissions	809	809	882	882	2,818	2,818	2,883	2,883
Ethics and Elections Commission	1,329	5,151	1,303	4,306	1,470	11,732	1,545	4,642

Summary Charts and Table

	2023 Actuals		2024 Adopted Budget		2025 Adopted Budget		2026 Endorsed Budget	
	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds	General Fund	All Funds
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	69,801	464,042	71,775	438,256
Finance General**	218,637	330,253	228,290	342,026	242,793	588,200	228,793	537,104
Seattle	0	283,442	0	302,496	0	286,159	0	289,100
Information Technology Dept								
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	3,472	3,472	3,626	3,626
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	23,106	449,927	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>396,391</i>	<i>1,874,568</i>	<i>388,032</i>	<i>1,821,144</i>
Total	1,622,004	7,551,062	1,722,180	7,838,541	1,880,911	8,496,297	1,929,979	8,768,865

*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.

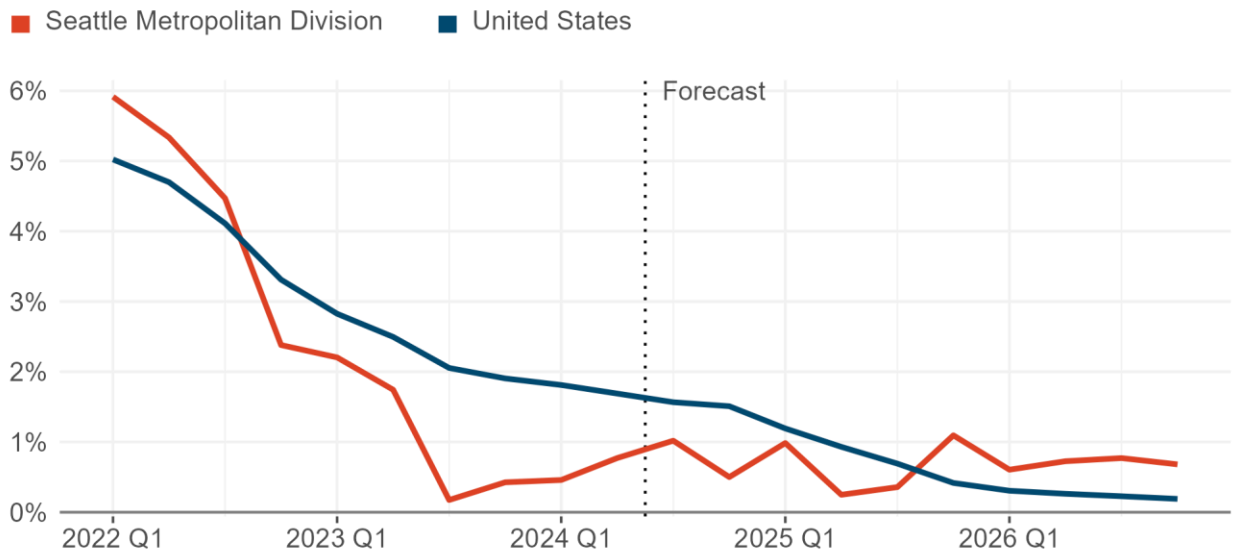
General Fund Revenue Overview

National Economic Conditions and Outlook

Disappointing inflation readings in the first half of 2024 compelled the Federal Reserve Bank's FOMC members to keep interest rates in the 5.25% to 5.50% range at their meeting in July. The U.S. economy in general 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, 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. Since inflation has continued to ease over the summer and early fall and has shown more satisfactory progress towards the 2% inflation target, the FOMC members decided to cut the interest rate by 0.5% in September. At the time the forecast for the 2025 Adopted and 2026 Endorsed budgets were being prepared in October, it was widely expected that the Fed will lower its interest rate two more times, by 0.25% each during the November and December meetings.

The final October revenue forecast presented below, and the underlying regional economic forecast are both based on the national economic forecast from S&P Global released in the first week of October. As shown in the figure below, S&P Global's October forecast expected job growth to slow further in 2025 and predicted hardly any job growth in 2026. These forecasts, however, do not incorporate any data or information that became available after they were finalized in October, including the outcome of the November election and the potential impacts of policies proposed by the new administration. The specifics of tax, trade, and immigration policies are still not known as of January 2025, but these policies have already started to change the outlook for the timing of interest rate cuts and have increased the uncertainty regarding the path of the economy more broadly.

Employment growth, year-over-year % change

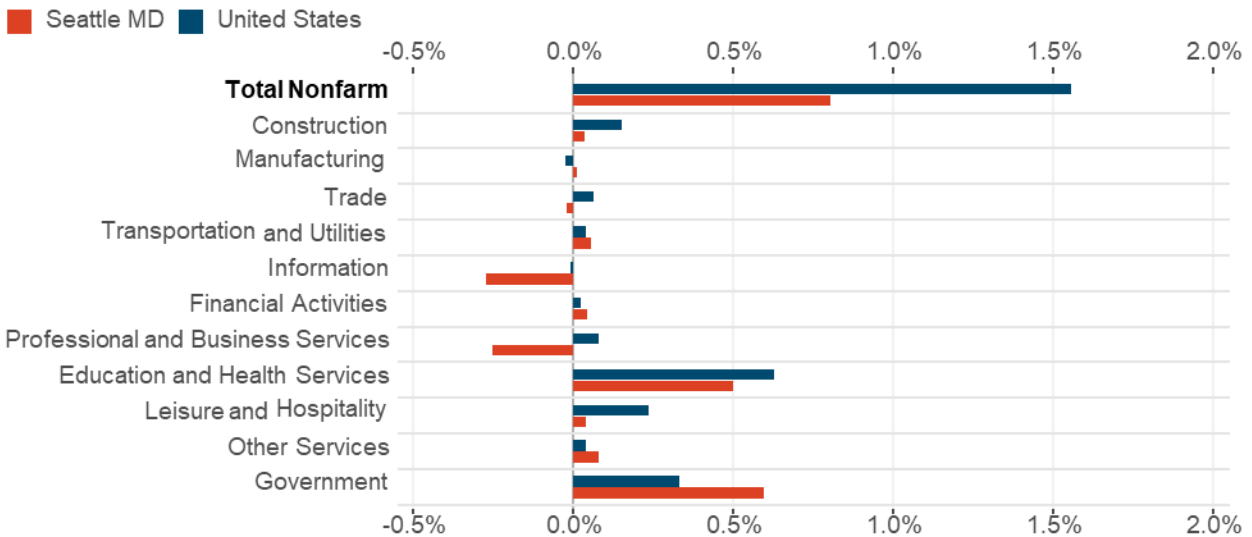


Seattle Metropolitan Area Economic Conditions and Outlook

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 October 2024, about 14,300 jobs have been added between September 2023 and September 2024, representing an increase of 0.8%. But as the figure below shows, growth has been rather uneven across industries.

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 whole. Based on the estimates released by the Washington State Employment Security Department in October 2024, regional employment in Trade, Information and Professional and Business Services (sectors where major regional tech companies operate) declined by 29,900 since June 2022, or approximately 1.7% of total regional employment. The extent to which the tech sector still weighs down on regional job growth is also visible in the chart below, which shows its contribution to the total change in employment over past 12 months at a combined -0.5%.

Payroll employment, total % change year-over-year and contribution by industry



Source: U.S. Bureau of Labor Statistics, Washington State Employment Security Department. Seasonally Adjusted.

The second, and somewhat related, factor that continued to affect 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 regional economic forecast prepared by the Office of Economic and Revenue Forecasts in October¹ 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, as well as their composition by industry.

In the first half of 2024, both the national and the Seattle area inflation rates were close to the forecasts from March. 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.

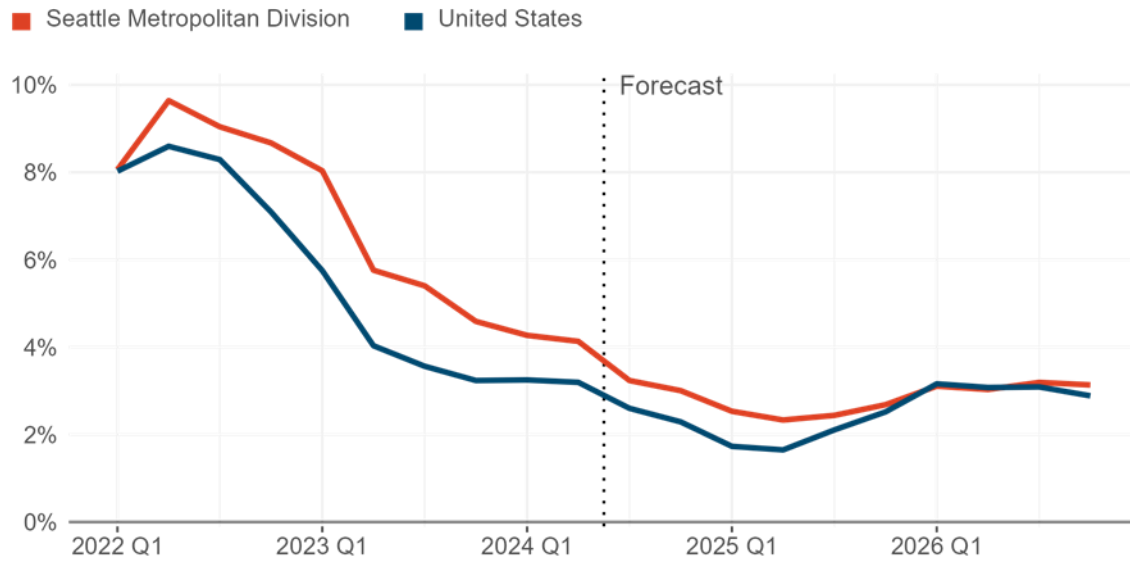
The October forecast from the Office of Economic and Revenue Forecasts anticipates that the annual regional CPI-U inflation rate for 2024 will be just 3.6%, and that in 2025 inflation will further cool to 2.5%.² Potential inflationary effects of some of the policies that have been brought forward by presidential candidates have however recently added to the uncertainty regarding the outlook for 2025. Depending on the outcome of the November elections and the specifics of the policies adopted by the new administration, there may be notable revisions to the forecasts next year. Thus, while the fears

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

²

over a labor market (which appeared to be cooling fast in early summer) have subsided somewhat since then, high uncertainty and significant risks remain regarding the path of the labor market and inflation.

Inflation, CPI-U year-over-year % change



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 \$7.9 million (0.5%) lower than 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 \$29.5 million (4.2%) - which was partially offset by a higher forecast for other revenues, most notably a \$16.1 million increase in 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 \$56.4 million (3.3%) higher relative to the 2024 Adopted Budget forecast.

As the table below indicates, the 2025 Adopted and 2026 Endorsed budgets anticipate General Fund revenues (including grants and interfund transfers) of \$1,936.3 million in 2025 and \$1,958.2 million in 2026, year-over-year increases of 10.8% and 1.1% respectively. These totals reflect the Proposed Budget, Council's adoption of the October forecast changes, and additional City Council changes of \$18.7 million in 2025 and \$41.9 million in 2026. The Council's changes include additional transfers from the JumpStart Payroll Expense Tax Fund of \$17.6 million in 2025 and \$42.0 million in 2026, as well as a transfer from the School Safety Traffic and Pedestrian Improvement Fund of \$1.2 million in 2025.

General Fund Revenue, 2024 – 2026, thousands of dollars

Revenue	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed
Property Tax	314,262	318,226	315,780	324,502	324,857
Property Tax - Medic One Levy	63,540	67,258	67,135	63,788	78,153
Property Tax Total	377,802	385,484	382,915	388,290	403,010
Sales & Use Tax	312,029	325,318	310,041	315,620	322,024
Sales & Use Tax - Criminal Justice	27,857	30,068	28,029	28,373	28,954
Sales & Use Tax Total	339,886	355,386	338,070	343,993	350,978
Business & Occupation Tax	356,330	368,172	353,994	369,454	394,550
Payroll Expense Tax	3,646		-758		
Admission Tax	171				
Sweetened Beverage Tax	-2				
Utilities Business Tax - Private Utilities	43,238	38,444	37,371	34,503	32,995
Utility Tax - Private Total	43,238	38,444	37,371	34,503	32,995
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
Utility Tax - Public Total	185,684	198,786	214,844	214,947	222,553
Firearms & Ammunition Tax	170	160	70	100	100
Gambling Tax	418	380	525	0	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
Other City Taxes Total	14,112	13,379	13,451	13,778	14,329
Meter Hood Service	4,774	4,000	4,400	4,400	4,400
Parking Meters	32,219	41,735	34,933	36,342	38,456
Parking Meters Total	36,993	45,735	39,333	40,742	42,856
Adult Probation and Parole	2				
Court Fees & Charges	441	172	144	528	478
Court Fines	23,546	19,451	18,725	24,753	23,584
Court Fines Total	23,989	19,623	18,868	25,281	24,062
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
Revenue from Other Public Entities Total	19,072	19,044	19,646	19,969	20,539

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

Revenue	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed
Federal Direct Grants	18,391	6,209	32,068	3,992	3,992
Federal Direct Grants - FEMA	0	1,162	2,393		
Federal Indirect Grants	6,675	2,785	11,225	2,690	2,690
Other Grants	862	552	3,235	554	554
State and Local Grants	8,219	6,868	13,884	7,489	7,471
Grants Total	34,148	17,576	62,806	14,724	14,706
Transfer from - Other Fund	10,668	3,364	22,036	434	458
Transfer from - Payroll Expense Tax Fund	69,837	91,528	91,934	314,535	275,366
Fund Balance Transfers Total	80,505	94,891	113,969	314,969	275,824
Cost Allocations & Administrative Charges	30,955	30,077	32,886	34,146	35,686
Legal Services	1,461	3,216	4,654	3,067	3,158
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	11,753	10,034	10,436
Sales Proceeds	7				
Use Charges	215	159	190	225	225
Service Charges & Reimbursements Total	76,277	72,726	83,258	81,594	85,051
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	19,531	18,749
Miscellaneous Revenue	11,282	8,288	12,777	7,607	7,468
Other Business Licenses, Permits, & Fees	7,119	7,427	6,853	8,146	10,671
Other Interest Earnings	1,293	400	1,100	900	800
Private Contributions & Donations	167				
Professional & Occupational Licenses	3,573	3,579	3,582	3,763	4,316
Street Use Permits	804	865	740	760	760
Licenses, Permits, Interest Income and Other Total	77,465	68,291	76,193	74,041	76,735
Total General Fund	1,669,315	1,697,538	1,753,958	1,936,286	1,958,189

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 expectations of interest rate cuts boosting 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 adopted budget anticipates \$324.5 million in general expense property tax revenue in 2025 and \$324.9 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 Adopted and 2026 Endorsed budgets include a decrease of \$3.5 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 \$14.4 million to \$78.2 million from \$63.8 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 a 0.5% decline in sales tax revenues between 2023 and 2024. This is expected to be followed by modest 2.5% and 2.9% sales tax revenue growth in 2025 and 2026, as interest rates decline gradually and demand recovers. Relative to the 2025-2026 Proposed Budget forecast, projected sales tax revenues for 2024, 2025, and 2026 have been revised down by \$1.9 million, \$4.3 million, and \$7.5 million respectively.

Business and Occupation (B&O) Tax. Similar to the sales tax, Seattle's weak economic performance is expected to weigh down 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 2025-2026 Proposed Budget forecast, the revised forecast reduces 2024 B&O revenues by \$4.3 million to \$354 million. B&O tax is then projected to generate \$369.5 million in 2025 and \$394.6 million in 2026, this is \$10.5 million and \$9.7 million less relative to the 2025-2025 Proposed Budget forecast.

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 Adopted and 2026 Endorsed Budgets estimate total public utility revenues at \$214.9 million and \$222.6 million, respectively.

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, both demand and supply have been slow to recover. The adopted 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 **Adopted** and 2026 Endorsed **Budgets** assume 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 **Adopted** and 2026 Endorsed **Budgets** **also** increase parking citation fine amounts, which adds a projected \$4.9 million to these revenues in 2025. Those rates had not changed since 2011 and **this action** brings 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 Adopted and 2026 Endorsed Budgets contain an expected \$14.7 million of grant revenues in both years.

Fund Balance Transfers. Fund balance transfers in the adopted budget total \$315.0 million in 2025 and \$275.8 million in 2026, the majority of which are transfers from the Payroll Expense Tax Fund and includes a Council add of \$17.6 million in 2025 and \$42.0 million in 2026. 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 adopted budget of \$81.6 million in 2025 and \$85.1 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 \$3.3 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. In 2024, business license revenues are projected to bring in \$20.7 million, this is expected to be followed by \$20.8 million in 2025 and \$21.3 million in 2026.

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 earnings to peak in 2025 followed by modest declines 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. The REET forecast for 2024 has been revised up somewhat, from \$57.2 million to \$58.9 million. The Federal Reserve is expected to continue with monetary policy easing, which will over time lower borrowing costs, improve the demand for mortgages and at least partially alleviate the mortgage rate lock-in effect. For 2025 and 2026, the forecast anticipates \$66.5 million and \$85.7 million, respectively.

Arts and Culture Fund - Admission Tax.

According to the revised forecast, admission tax is expected to collect \$25.7 million in 2024 reflecting a strong demand for entertainment activities by residents and tourists. The total projected revenues for 2025 and 2026 are \$26.5 million and \$27.2 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 Adopted and 2026 Endorsed 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. Despite a weakening economic outlook for the region, the hospitality sector remains robust. The adopted budget anticipates \$12.4 million in 2025 and \$13.2 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 adopted 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 payroll³. 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 \$406.8 million, \$2.4 million higher than the forecast from August. The forecast then anticipates \$440.5 million in 2025 and \$466.1 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 higher 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 October, Amazon's stock price was expected to grow on average 48.5% in 2024 and 16.4% 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 affected by business decisions made by a small number of companies, rising office vacancy rates and the negative incentive effects of Initiative 137 Proposition 1A also pose notable risks for the coming years.

³ 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>.

Seattle City Tax Rates

	2020	2021	2022	2023	2024
Property Taxes (Dollars per \$1,000 of Assessed Value)					
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
Other Property Taxes related to the City					
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
Retail Sales and Use Tax					
	0.85%	0.85%	0.85%	0.85%	0.85%
Transportation Benefit District Sales and Use Tax					
	0.10%	0.15%	0.15%	0.15%	0.15%
Business and Occupation Tax					
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					
City of Seattle Public Utility Business Taxes					
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%
City of Seattle Private Utility B&O Tax Rates					
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%
Other Taxes					
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 Adopted and 2026 Endorsed Budget allocate \$541.7 million in 2025 and \$504.3 million in 2026 in appropriation backed by a combination of forecasted Payroll Expense Tax revenues and one-time Payroll Tax Fund balance resulting from a combination of underspend and revenues exceeding forecasts in prior years.

Of this amount, the adopted budget allocates \$85 million in one-time fund balance to support general government expenses in the General Fund. The adopted budget allocates an additional \$219.6 million of anticipated 2025 revenues for the same purpose, for a total allocation of \$304.6 million in Payroll Tax support for the General Fund in 2025. The endorsed budget allocates \$265 million in anticipated 2026 revenues to support general government expenses in the General Fund in 2026.

The adopted budget also establishes a Payroll Expense Tax revenue stabilization reserve policy, to be fully funded by 2029, requiring that a reserve be held equivalent to 10% of forecasted revenues for the following year. This policy was adopted due to the continued volatility of Payroll Expense Tax revenues.

Of the remaining \$237 million in Payroll Tax proceeds appropriated in the adopted 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 endorsed budget continues this investment in youth violence prevention in 2026 in the General Fund. The City Council also added a one-time transfer of approximately \$1 million from the Payroll Expense Tax Fund to the Information Technology fund to delay for six months layoffs in the Seattle Information Technology Department that were included in the Mayor's proposed budget.

After General Fund transfers, investments in youth mental health and violence prevention, and the transfer to the Information Technology Fund, the adopted budget allocates \$216.8 million in 2025 and \$224.3 million in 2026 to support programming in the five original spending categories of the Payroll Expense Tax spending plan outlined in Section 5.38.055 of the Seattle Municipal Code which was subsequently amended by the City Council during the budget process in companion budget legislation .

These spending categories include:

Housing and Services: The adopted budget includes \$136.2 million in payroll tax-backed investments in 2025 for affordable housing for low-income households, representing 57 percent of Payroll Tax program spending after transfers to the General Fund and Information Technology 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 adopted budget will also support approximately \$1.6 million per year in 2025 and 2026 for the Department of Construction and Inspections to provide tenant assistance for eviction prevention and adds \$3.3 million of one-time funding in 2025 to the Human Services Department for homelessness prevention through rental assistance payments.

Economic Development: The adopted budget includes \$31.7 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 13 percent of Payroll Tax program spending after transfers to the General Fund and Information Technology fund and investments in youth mental health and violence prevention. Of this amount, \$20.8 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 adopted budget also sets aside a reserve in Finance General for costs related to hosting the 2026 FIFA World Cup. The adopted 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 adopted 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 adopted 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 adopted budget includes \$18.5 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 8 percent of payroll tax program after transfers to the General Fund and Information Technology 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 adopted 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 adopted budget includes \$20.8 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 9 percent of payroll tax program spending after transfers to the General Fund and Information Technology 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 adopted 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 Information Technology 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 Office of City Finance, as well as increased staffing levels in the Seattle 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.

The table on the following page provides a complete breakdown of how Payroll Expense Tax proceeds are allocated in the 2025 Adopted and 2026 Endorsed budgets.

Department	Program Area	2025 Allocation (\$)	2026 Allocation (\$)
Department of Education and Early Learning	Youth Mental Health	13,900,000	14,400,000
	DEEL Total:	13,900,000	14,400,000
Department of Finance and Administrative Services	Green New Deal	2,302,938	1,782,162
	Economic Development	500,000	500,000
	FAS Total:	2,802,938	2,282,162
Finance General	PET Fund Balance to Support GF	85,000,000	-
	Current Year Revenue to Support GF	219,610,530	264,993,462
	PET Administration and Evaluation	9,591,400	10,039,596
	Operating Transfer to IT Fund	1,012,977	-
	Housing and Services	333,333	333,333
	Economic Development	2,000,000	4,000,000
	Green New Deal	1,442,889	1,558,106
	FG Total:	318,991,129	280,924,497
Human Services Department	Economic Development	4,118,425	4,180,478
	Youth Violence Prevention	4,250,000	-
	Housing and Services	3,300,000	-
	HSD Total:	11,668,425	4,180,478
Office of Economic Development	Economic Development	20,834,512	20,433,742
	OED Total:	20,834,512	20,433,742
Office of Arts and Culture	Economic Development	350,000	-
	Arts Total:	350,000	-
Office of Housing	Housing and Services	130,958,652	140,575,942
	Green New Deal	1,885,145	1,885,145
	OH Total:	132,843,797	142,461,087
Office of Immigrant and Refugee Affairs	Economic Development	142,227	151,567
	OIRA Total:	142,227	151,567
Office of Planning and Community Development	Equitable Development Initiative	20,812,577	22,298,891
	Economic Development	1,389,947	412,560
	Green New Deal	186,440	198,089
	OPCD Total:	22,388,964	22,909,540
Office of Sustainability and Environment	Green New Deal	12,442,588	12,579,301
	OSE Total:	12,442,588	12,579,301
Seattle Center	Economic Development	841,308	504,366
	Green New Deal	195,000	-
	CENTER Total:	1,036,308	504,366
Seattle Department of Construction and Inspections	Housing and Services	1,586,015	1,586,015
	SDCI Total:	1,586,015	1,586,015
Seattle Department of Transportation	Economic Development	250,000	-
	SDOT Total:	250,000	-
Seattle Information Technology Department	Economic Development	1,114,246	1,124,176
	ITD Total:	1,114,246	1,124,176
Seattle Parks and Recreation	Economic Development	186,000	186,000
	Youth Mental Health	1,100,000	600,000
	Green New Deal	41,311	-
	SPR Total:	1,327,311	786,000
Citywide Total:		541,678,460	504,322,931

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% reduction. 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 adopted budget allocates \$7.45 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 Adopted 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 Adopted 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 \$29.7 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 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 Adopted Budget assumes a contribution of \$12.3 million in 2025 and the 2026 Endorsed Budget assumes a further contribution of \$2.4 million in 2026 to complete replenishing the reserve target balance¹ 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 Adopted Budget includes \$271

¹ 2026 anticipated target balance calculated based on the October revenue forecast and Regional Economic Forecast of inflation

thousand in 2025 and an additional transfer of \$2.7 million in the 2026 Endorsed Budget in contributions to the RSF, bringing the total RSF reserves to \$71 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 ¹	Total Debt Outstanding 12-31-23 ¹
Unlimited Tax General Obligation Bonds (UTGO)					
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 ²	\$3.0 Billion	\$221 Million
Limited Tax General Obligation Bonds (LTGO)	No	Taxes & Other Revenues	1.5% of AV ²	\$4.5 Billion	\$715 Million ³

¹ 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.

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

³ 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>	Capital Cost	Approx. Par Amount (1)	Max. Term	Approx. Rate	Debt Service Adopted 2025	Debt Service Estimated 2026	Debt Service Funding Source
Drive Clean Fleet Electric Vehicle Infrastructure	3,000	3,090	7	4.50%	139	524	Payroll Expense Tax
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
Total	63,438	65,341			3,205	8,178	

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

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

Approximate Par Amount	Issuance Costs & Pricing Adjustments	Approximate 2025 Issuance Cost
\$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.

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).¹ 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.

¹ 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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	631,500	20,000	-	-
Other Funding - Operating	20,113,157	22,883,564	25,394,366	23,104,188
Total Operations	20,744,657	22,903,564	25,394,366	23,104,188
Total Appropriations	20,744,657	22,903,564	25,394,366	23,104,188
 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 Adopted 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 adopted budget added appropriations funded by the Admissions Tax to Seattle Center (CEN) and Seattle Parks and Recreation (SPR) to support arts and culture-related spending. The Proposed Budget included legislation that would have allowed for direct appropriation from the Arts and Culture Fund to other City departments with arts and cultural spending. The City Council did not pass the proposed legislation (see Council Changes) and as such the Office of Arts & Culture retains oversight over the funds in the Arts and Culture Fund. Seattle Center and SPR will seek reimbursement from ARTS for program related expenditures.

Office of Arts and Culture

The adopted 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 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 adopted 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 adopted 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.

City Council Changes to the Proposed Budget

The City Council did not pass proposed legislation that would have allowed direct appropriation of Admissions Tax to Seattle Parks and Seattle Center for arts-related programs in those departments. Instead, Council appropriated the Admissions Tax to ARTS and the departments will seek reimbursement from ARTS for program expenditures. The Council also added Jumpstart Payroll Expense Tax appropriation to ARTS to expand the Hope Corps program in the Ballard Brewery District and Capitol Hill.

Office of Arts and Culture

Incremental Budget Changes

Office of Arts and Culture

	Dollars	FTE
2024 Adopted Budget	22,903,564	41.34
Baseline		
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)	-
Proposed Operating		
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	-
Proposed Technical		
Arts Revenue Adjustments	-	-
Event Management Software Subscription	18,355	-
Final Adjustments for Standard Cost Changes	(49,295)	-
Fund Balancing Entries	-	-
Technical Adjustment to ARTS Communications	(28,641)	-
Transfer Art Maintenance Appropriation from Municipal Art Fund to Arts and Culture Fund	-	-
Council		
Admissions Tax Revenues to CEN for Folklife Festival	381,711	-
Admissions Tax Revenues to CEN for Winterfest	210,116	-
Admissions Tax Revenues to Parks for Arts in Parks Program Operations	436,323	-

Office of Arts and Culture

Admissions Tax Revenues to Parks for Downtown Buskers	224,000	-
Admissions Tax Revenues to Parks for Teen Performing Arts	224,167	-
Expand Hope Corps Program in Ballard Brewery District	100,000	-
Expand Hope Corps Program in Capitol Hill	250,000	-
Fund Balancing Entries - Adopted	-	-
Total Incremental Changes	\$2,490,803	2.41
Total 2025 Adopted Budget	\$25,394,366	43.75

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

Office of Arts and Culture

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.

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)

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)

Office of Arts and Culture

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.

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 post-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
Position Allocation	1.00

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

Expenditures	\$355,627
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Office of Arts and Culture

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

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)

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

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)

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

Revenues

\$6,798,465

Office of Arts and Culture

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.

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	-
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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.

Council

Admissions Tax Revenues to CEN for Folklife Festival

Expenditures	\$381,711
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The Council allocates \$2.1 million in Admissions Tax revenue from ARTS' Arts and Culture Fund to two additional City departments which have arts and culture-related spending, reflecting ARTS' commitment to support arts programming Citywide. The Mayor's Proposed Budget decreased Seattle Center's (CEN) budget by \$381,711 of General Fund and proposed direct appropriations of Admissions Tax revenue to fund the Folklife Festival program. However, the Council did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to CEN. This Council action maintains Admissions Tax funding for the Folklife Festival, but the budget is appropriated to ARTS and CEN will seek reimbursement from ARTS for program expenditures. As a result, the appropriation and revenues are also reflected in the Seattle Center Fund.

Admissions Tax Revenues to CEN for Winterfest

Expenditures	\$210,116
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The Council allocates \$2.1 million in Admissions Tax revenue from ARTS' Arts and Culture Fund to two additional City departments which have arts and culture-related spending, reflecting ARTS' commitment to support arts programming Citywide. The Mayor's Proposed Budget included direct appropriations of \$240,000 in Admissions Tax revenue to fund the program. However, the Council did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to Seattle Center (CEN). This Council action maintains \$210,000 in Admissions Tax for Winterfest, but rather than a direct appropriation, CEN will seek reimbursement for program expenditures from ARTS. As a result, the CEN budget includes an appropriation and revenues in the Seattle Center Fund to the department. Due to a reduction in the Admissions Tax forecast, Council also changed \$30,000 in appropriations from Admissions Tax to the General Fund.

Admissions Tax Revenues to Parks for Arts in Parks Program Operations

Expenditures	\$436,323
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The Council allocates \$2.1 million in Admissions Tax revenue from ARTS' Arts and Culture Fund to two additional City departments which have arts and culture-related spending, reflecting ARTS' commitment to support arts

Office of Arts and Culture

programming Citywide. The Mayor's Proposed Budget decreased Seattle Parks and Recreation's Arts in Parks budget by \$436,000 of Park District Fund and proposed direct appropriations of Admissions Tax revenue to fund the program.

Previously, the Arts in Parks program funded a position and reimbursed ARTS for its grant-related expenditures. The Council did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to SPR, so this item restores funding for the SPR position supporting the Arts in Parks Program by allocating \$157,000 in Admissions Tax revenues to SPR's Park and Recreation Fund, and the funding for grants will remain in ARTS' budget. This appropriation is also reflected in ARTS' Arts and Culture Fund. SPR will bill ARTS for program expenses and the revenue will be received in the Park and Recreation Fund.

Admissions Tax Revenues to Parks for Downtown Buskers

Expenditures	\$224,000
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The Council allocates \$2.1 million in Admissions Tax revenue from ARTS' Arts and Culture Fund to two additional City departments which have arts and culture-related spending, reflecting ARTS' commitment to support arts programming Citywide. The Mayor's Proposed Budget decreased Seattle Parks and Recreation's Downtown Buskers budget by \$224,000 of General Fund and proposed direct appropriations of Admissions Tax revenue to fund the program. However, the Council did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to SPR, so this item restores the Downtown Buskers program budget by allocating \$224,000 in Admissions Tax revenues to SPR's Park and Recreation Fund. This appropriation is also reflected in ARTS' Arts and Culture Fund. SPR will bill ARTS for program expenses and the revenue will be received in the Park and Recreation Fund.

Admissions Tax Revenues to Parks for Teen Performing Arts

Expenditures	\$224,167
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The Council allocates \$2.1 million in Admissions Tax revenue from ARTS' Arts and Culture Fund to two additional City departments which have arts and culture-related spending, reflecting ARTS' commitment to support arts programming Citywide. The Mayor's Proposed Budget decreased Seattle Parks and Recreation's Teen Performing Arts budget by \$224,000 General Fund and Park and Recreation Fund and proposed direct appropriations of Admissions Tax revenue to fund the program.

However, the Council did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to SPR, so this item restores the Teen Performing Arts program budget by allocating \$224,000 in Admission Tax revenues to SPR's Park and Recreation Fund. This appropriation is also reflected in ARTS' Arts and Culture Fund. SPR will bill ARTS for program expenses and the revenue will be received in the Park and Recreation Fund.

Expand Hope Corps Program in Ballard Brewery District

Expenditures	\$100,000
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This item adds one-time Payroll Expense Tax appropriations to support murals in and around the Ballard brewery district through the Hope Corps program. Hope Corps is an ARTS program started in 2021 to support economic recovery for Seattle's creative workforce by connecting under- and unemployed artists, creative workers, and culture keepers with career opportunities that contribute to the well-being of Seattle.

Expand Hope Corps Program in Capitol Hill

Expenditures	\$250,000
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This item adds one-time Payroll Expense Tax appropriations to support murals in and around Cal Anderson Park through the Hope Corps program.

Office of Arts and Culture

Fund Balancing Entries - Adopted

Revenues	\$ (125,670)
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This is a technical item to record a fund balancing entry for the 12400 Arts and Culture Fund and 12010 Municipal Arts Fund. This entry is necessary to balance funds following changes made during the Council phase of the budget process.

Office of Arts and Culture

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
ARTS - BO-AR-2VMA0 - Public Art				
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	-	-	-
Total for BSL: BO-AR-2VMA0	3,179,207	4,873,618	5,156,516	5,216,914
ARTS - BO-AR-VA150 - Leadership and Administration				
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
Total for BSL: BO-AR-VA150	4,162,269	4,723,234	5,217,873	5,404,629
ARTS - BO-AR-VA160 - Arts and Cultural Programs				
00100 - General Fund	631,500	20,000	-	-
12400 - Arts and Culture Fund	6,975,047	11,624,962	13,811,616	11,615,140
14000 - Coronavirus Local Fiscal Recovery Fund	2,337,455	-	-	-
14500 - Payroll Expense Tax	2,423,360	675,000	350,000	-
Total for BSL: BO-AR-VA160	12,367,362	12,319,962	14,161,616	11,615,140
ARTS - BO-AR-VA170 - Cultural Space				
12400 - Arts and Culture Fund	535,818	986,750	858,361	867,506
14500 - Payroll Expense Tax	500,000	-	-	-
Total for BSL: BO-AR-VA170	1,035,818	986,750	858,361	867,506
Department Total	20,744,657	22,903,564	25,394,366	23,104,188
Department 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 Summary by Fund Office of Arts and Culture

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	19,341,264	17,299,842
14000 - Coronavirus Local Fiscal Recovery Fund	2,461,482	-	-	-
14500 - Payroll Expense Tax	2,923,360	675,000	350,000	-

Office of Arts and Culture

Budget Totals for ARTS	20,744,657	22,903,564	25,394,366	23,104,188
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Office of Arts and Culture

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-	-
Total Revenues for: 12010 - Municipal Arts Fund		3,060,495	2,626,829	3,029,025	4,575,099
400000	Use of/Contribution to Fund Balance	-	3,172,182	2,674,078	1,229,247
Total Resources for:12010 - Municipal Arts Fund		3,060,495	5,799,011	5,703,103	5,804,346
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	20,560,778	20,560,778
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
Total Revenues for: 12400 - Arts and Culture Fund		26,282,024	23,958,001	23,052,571	22,928,308
400000	Use of/Contribution to Fund Balance	-	1,832,911	3,998,718	834,361
Total Resources for:12400 - Arts and Culture Fund		26,282,024	25,790,912	27,051,288	23,762,669
331110	Direct Fed Grants	2,461,482	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		2,461,482	-	-	-
Total ARTS Resources		31,804,001	31,589,923	32,754,391	29,567,015

Office of Arts and Culture

Appropriations by Budget Summary Level and Program

Office of Arts and Culture

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.

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

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

Public Art

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	4,162,269	4,723,234	5,217,873	5,404,629

Office of Arts and Culture

Full-time Equivalents Total*	10.00	10.00	11.00	11.00
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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*

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

Citywide Indirect Costs

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

Departmental Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	10,174,141	7,473,881
Total	12,367,362	12,319,962	14,161,616	11,615,140
Full-time Equivalents Total*	17.59	17.59	18.00	18.00

**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 Arts and Culture

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

Activations Equity and Youth Development

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Funding Programs & Partnership	7,456,044	5,349,512	10,174,141	7,473,881
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Cultural Space	1,035,818	986,750	858,361	867,506
Total	1,035,818	986,750	858,361	867,506
Full-time Equivalents Total*	1.10	1.10	1.10	1.10

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*

Seattle Parks and Recreation

AP Diaz, Superintendent

(206) 684-4075

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	114,680,225	119,481,060	128,176,749	135,324,721
Other Funding - Operating	98,442,842	107,784,395	130,456,330	133,853,298
Total Operations	213,123,067	227,265,455	258,633,078	269,178,020
Capital Support				
General Fund Support	30,886	-	130,000	-
Other Funding - Capital	115,089,710	93,450,735	85,196,251	238,400,116
Total Capital	115,120,596	93,450,735	85,326,251	238,400,116
Total Appropriations	328,243,663	320,716,190	343,959,329	507,578,135
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 Adopted and 2026 Endorsed budgets maintain 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

Seattle Parks and Recreation

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

SPR's adopted budget increases by 7% from its 2024 Adopted Budget, which represents an increase by 14% of its operating budget and a decrease by 9% of its capital budget from 2024, the latter largely due to updating planned bond issuances to align with capital 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 (Park Fund). As a result, General Fund reductions and fee increases were identified. 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 adopted budget shows an overall increase by 14% to about \$259 million. These changes by fund include:

- \$11.7 million increase in Seattle Park District Fund
- \$8.7 million increase in General Fund
- \$8.6 million increase in 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
- \$37,000 increase in Sweetened Beverage Tax Fund

Overview of Capital Changes

From its 2025 baseline capital budget of \$204 million, SPR's adopted budget shows an overall decrease by 58% to \$85 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:

- \$5.7 million decrease in the Seattle Park District fund, shifting these funds to the operating budget
- \$1.1 million decrease in King County Levy funds, shifting these funds to the operating budget
- \$5 million increase in Real Estate Excise Tax (REET) funds mostly from the Council budget phase
- \$686,000 increase in Park Fund
- \$150,000 increase in Unrestricted Cumulative Reserve Fund from the Council budget phase
- \$130,000 increase in General Fund from the Council budget phase
- \$41,000 increase in Payroll Expense Tax Fund

Adopted Budget Meets General Fund Commitment

SPR's adopted budget allocates \$125.1 million in 2025 and \$132.4 million in 2026 of General Fund 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 Adopted and 2026 Endorsed budgets is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services due to the General Fund deficit,

Seattle Parks and Recreation

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 (\$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 proceeds from the Admissions Tax 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 adopted budget takes a balanced approach to ensuring Park Fund sustainability without impactful reductions to services valued by the 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 adopted 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, 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 SPR for youth mental health prevention, early intervention, and treatment. SPR is planning 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 plans 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 plans 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 adopted budget includes a transfer of graffiti abatement resources from

Seattle Parks and Recreation

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.

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.

City Council Changes to the Proposed Budget

The City Council made several changes to SPR's 2025-2026 Proposed Budget:

- The City Council did not pass Admissions Tax legislation transmitted as part of the proposed budget, which would have allowed direct appropriations of admissions tax in the Arts and Culture Fund to departments other than the Office of Arts of Culture (ARTS). The Council maintained use of the Admissions Tax ongoing for SPR arts programming to support SPR's Teen Performing Arts, Arts in Parks, and Downtown Busker programming. The budget appropriation is reflected in both ARTS budget in the Arts and Culture Fund and in the SPR budget in the Park Fund.
- The City Council replaced most of the proposed PET resources of \$1.5 million in 2025 and \$2.5 million in 2026 with REET revenues to support Westlake Plaza redevelopment and support for the Municipal Energy Efficiency Program.
- The City Council funded three ballfield infield conversions from dirt/grass to turf using a total of \$4.5 million in one-time REET, Seattle Park District fund, Park Fund, and General Fund resources in 2025 and 2026. One ballfield infield turf conversion is partially funded by further reducing Seattle Park District fund resources in SPR's proposed budget for land acquisition and new park development.
- Using one-time Seattle Park District fund balance, the City Council added \$775,000 in spending on the Garfield Super Block project in 2025, for one-time capital costs and community staffing support. The City Council also added \$100,000 in ongoing Seattle Park District support for enhanced programming at existing late night programs for teens.
- The City Council also added one-time funding in 2025 for two studies: one to explore the feasibility of developing a new park at 1st Avenue and Battery Street in Belltown using available Unrestricted Cumulative Reserve Subfund fund balance and the other for planning and design of accessibility improvements at the Museum of History and Industry using REET fund balance.
- For 2026, the City Council added a one-time investment of \$700,000 from available Park Fund balance for graffiti abatement services performed by a community-based organization.

Incremental Budget Changes

Seattle Parks and Recreation

	Dollars	FTE
2025 Beginning Budget	431,297,169	1131.89
Baseline		
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)	-
Proposed Operating		
Arts in Parks Shift to Admissions Tax	-	-

Seattle Parks and Recreation

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 and Reduce Available Grant Funding	(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	-	-
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 8th & Mercer Community Center Project Debt to Schedule	(17,000,000)	-
Align Queen Anne Community Center Renovation Debt to Schedule	(16,900,000)	-
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)	-
Remove Out-Year Debt for Facility Decarbonization	-	-
Revitalize Westlake Plaza	1,391,936	-
Continue Funding Seattle Conservation Corps with CDBG	808,000	-

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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)	-
Capital Indirect Cost Recovery Alignment	(900,000)	-
Budget Neutral Position Changes	-	-
Fund Balancing Adjustments - Proposed	-	-
Park District Revenue Alignment to Spend Plan and Interest Earnings	-	-
Council		
Admissions Tax Revenues to Parks for Arts in Parks Program Operations	(279,323)	-
Admissions Tax Revenues to Parks for Downtown Buskers	-	-
Admissions Tax Revenues to Parks for Teen Performing Arts	-	-
Replace JumpStart Fund appropriations with Real Estate Excise Tax	-	-
Infield Turf Conversation at Fairmount Park Ballfield	1,500,000	-
Infield Turf Conversation at Garfield Park Ballfield	1,500,000	-
Infield Turf Conversation at Lower Woodland Park Ballfield	316,000	-
Garfield Super Block One-Time Capital and Community Staffing	775,000	-
MOHAI Accessibility Study	500,000	-
Park Development Feasibility Study in Belltown	150,000	-
Ongoing Teen Late Night Programming Enhancements	100,000	-
Graffiti Abatement Services	-	-
Fund Balancing Adjustments - Adopted	-	-
Council Provisos		
Bergen Place and Marvin's Garden Parks Proviso	-	-
First Hill Park Proviso	-	-
Mural at Cal Anderson Park Bathroom Proviso	-	-
Total Incremental Changes	\$(87,337,840)	7.81
Total 2025 Adopted Budget	\$343,959,329	1139.70

Description of Incremental Budget Changes

Baseline

Seattle Parks and Recreation

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.

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 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 Council altered this proposal in the adopted budget, because it did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to SPR. Please see the description in the Council Changes section below. The Proposed Budget description follows:

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

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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 -

The Council altered this proposal in the adopted budget, because it did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to SPR. Please see the description in the Council Changes section below. The Proposed Budget description follows:

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 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 -

The Council altered this proposal in the adopted budget, because it did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to SPR. Please see description in the Council Changes section below. The Proposed Budget description follows:

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 Teen Performing Arts Program by shifting about \$224,000 from the General Fund and Park and Recreation Fund to the Arts and Culture Fund. This is a long-standing free summer program with a focus on youth of color that introduces young people to the world of theater.

Center City Activation Shift to Payroll Expense Tax

Expenditures -

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. In addition, the adopted budget allocates \$32 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

Seattle Parks and Recreation

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

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets 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 Adopted and 2026 Endorsed budgets 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 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 Adopted and 2026 Endorsed budgets 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 and Reduce Available Grant Funding

Expenditures	\$(200,000)
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The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets 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	-

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Position Allocation (7.35)

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets 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 -

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 -

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's adopted 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 -

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's adopted 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 Adopted 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 Adopted and 2026 Endorsed budgets 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

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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 Adopted and 2026 Endorsed budgets 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.

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 Adopted and 2026 Endorsed budgets is insufficient to cover

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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

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

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This item increases athletic field fees for adults and youth which are expected to generate approximately \$423,000 of additional revenue in 2025 and \$1.3 million 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
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
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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)
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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)
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This item shifts \$28 million of planned bond funding for the Lake City Community Center rebuild from 2025 to 2026,

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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 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.

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.

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 Adopted and 2026 Endorsed budgets 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 Adopted and 2026 Endorsed budgets is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's adopted 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 fund the Queen Anne Turf Field Replacement 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)

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The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's adopted 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)

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's adopted 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)

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. SPR's adopted 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.

Remove Out-Year Debt for Facility Decarbonization

Expenditures -

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets is insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall. This item 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

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minimal impact from this item.

Revitalize Westlake Plaza

Expenditures	\$1,391,936
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The Council altered this proposal in the adopted budget. Please see the description in the Council Changes section below. The Proposed Budget description follows:

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 Adopted and 2026 Endorsed budgets, 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

This item 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 Council altered this proposal in the adopted budget. Please see the description in the Council Changes section below. The Proposed Budget description follows:

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

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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 Adopted 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 Adopted and 2026 Endorsed budgets with the adopted 2023-2028 MPD Financial Plan. It also includes two adjustments the start of planned operations and maintenance expenses related to two 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 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.

Capital Indirect Cost Recovery Alignment

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

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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 Adjustments - Proposed

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.

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.

Council

Admissions Tax Revenues to Parks for Arts in Parks Program Operations

Expenditures	\$(279,323)
Revenues	\$157,000

The Council allocates \$2.1 million in Admissions Tax revenue from ARTS' Arts and Culture Fund to two additional City departments which have arts and culture-related spending, reflecting ARTS' commitment to support arts programming Citywide. The Mayor's Proposed Budget decreased Seattle Parks and Recreation's Arts in Parks budget by \$436,000 of Park District Fund and proposed direct appropriations of Admissions Tax revenue to fund the program.

Previously, the Arts in Parks program funded a position and reimbursed ARTS for its grant-related expenditures. The Council did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to SPR, so this item restores funding for the SPR position supporting the Arts in Parks Program by allocating \$157,000 in Admissions Tax revenues to SPR's Park and Recreation Fund, and the funding for grants will remain in ARTS' budget. This appropriation is also reflected in ARTS' Arts and Culture Fund. SPR will bill ARTS for program expenses and the revenue will be received in the Park and Recreation Fund.

Admissions Tax Revenues to Parks for Downtown Buskers

Expenditures	-
Revenues	\$224,000

The Council allocates \$2.1 million in Admissions Tax revenue from ARTS' Arts and Culture Fund to two additional City departments which have arts and culture-related spending, reflecting ARTS' commitment to support arts programming Citywide. The Mayor's Proposed Budget decreased Seattle Parks and Recreation's Downtown Buskers budget by \$224,000 of General Fund and proposed direct appropriations of Admissions Tax revenue to fund the program. However, the Council did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to SPR, so this item restores the Downtown Buskers program budget by allocating \$224,000 in Admissions Tax revenues to SPR's Park and Recreation Fund. This appropriation is also reflected in ARTS' Arts and Culture Fund. SPR will bill ARTS for program expenses and the revenue will be received in the Park and Recreation

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Fund.

Admissions Tax Revenues to Parks for Teen Performing Arts

Expenditures	-
Revenues	\$224,167

The Council allocates \$2.1 million in Admissions Tax revenue from ARTS' Arts and Culture Fund to two additional City departments which have arts and culture-related spending, reflecting ARTS' commitment to support arts programming Citywide. The Mayor's Proposed Budget decreased Seattle Parks and Recreation's Teen Performing Arts budget by \$224,000 General Fund and Park and Recreation Fund and proposed direct appropriations of Admissions Tax revenue to fund the program.

However, the Council did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to SPR, so this item restores the Teen Performing Arts program budget by allocating \$224,000 in Admission Tax revenues to SPR's Park and Recreation Fund. This appropriation is also reflected in ARTS' Arts and Culture Fund. SPR will bill ARTS for program expenses and the revenue will be received in the Park and Recreation Fund.

Replace Payroll Expense Tax Fund appropriations with Real Estate Excise Tax

Expenditures	-
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This Council action replaces \$7.9 million of General Fund and Payroll Expense Tax (PET) Fund appropriations with Real Estate Excise Tax (REET) Capital Funds within Seattle Department of Transportation, Seattle Parks and Recreation (SPR), Department of Finance and Administrative Services, and Seattle Center's Capital Improvement Program (CIP) portfolios to reflect the increased REET revenue in the October revenue forecast update.

For SPR, Council replaced PET resources of \$153,689 in 2025 and \$195,000 in 2026 with REET for SPR's Municipal Energy Efficiency Program, as well as PET resources of about \$1.4 million in 2025 and \$2.3 million in 2026 with REET for its Westlake Revitalization project.

Infield Turf Conversation at Fairmount Park Ballfield

Expenditures	\$1,500,000
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This Council Budget Action (CBA) adds one-time \$1.5 million Real Estate Excise Tax I funds for a conversion of the softball infield from dirt to turf at Fairmont Park in West Seattle, which could include lighting, additional updates to the dugouts and backstop, and accessibility improvements. This CBA is intended to increase playing options for youth softball and baseball; and support safe, accessible, and quality play for users on a year-round basis, including during inclement weather.

Infield Turf Conversation at Garfield Park Ballfield

Expenditures	\$1,500,000
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This Council Budget Action (CBA) adds one-time \$1.5 million Real Estate Excise Tax I funds for a conversion of a 60-foot ballfield's infield from dirt to turf at Garfield Park in the Central District, which could include lighting, additional updates to the dugouts and backstop, and accessibility improvements. This CBA is intended to increase playing options for youth softball and baseball; and support safe, accessible, and quality play for users on a year-round basis, including during inclement weather.

Infield Turf Conversation at Lower Woodland Park Ballfield

Expenditures	\$316,000
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This Council Budget Action (CBA) adds \$434,000 in 2025 and \$564,000 in 2026 of Seattle Park District Fund (one-

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time), \$186,000 in 2025 and 2026 of Park and Recreation Fund (one-time), and \$130,000 GF in 2025 (one-time) to Seattle Parks and Recreation's (SPR) Major maintenance and Asset Management capital project (MC-PR-41001) for a total of \$1.5 million over the biennium. This CBA would fund the conversion of one softball infield at Lower Woodland Park from grass/dirt to synthetic turf, which could include additional updates to the dugouts and backstop, and any accessibility improvements. This CBA is intended to increase playing options for youth softball and support safe, accessible, and quality play for users on a year-round basis, including during inclement weather.

To fund this project, this CBA relies on one-time General Fund and Park and Recreation Fund balances, as well as decreasing appropriations in SPR's Park Land Acquisition and Leverage Fund Capital Project (MC-PR-21001) by \$434,000 MPD in 2025 (one-time) and \$564,000 MPD in 2026 (one-time).

Garfield Super Block One-Time Capital and Community Staffing

Expenditures	\$775,000
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This Council Budget Action (CBA) adds one-time \$775,000 from the Seattle Park District Fund in 2025 to support the Garfield Super Block project. Specifically, \$75,000 will be used to continue support of community project staff's planning and related outreach and coordination costs, and \$700,000 will be added to Seattle Parks and Recreation's Major Maintenance and Asset Management capital project (MC-PR-41001) to support additional features of the Garfield Super Block Master Plan, such as a redesigned "front porch" plaza with picnic shelters, a new ramp in the southeast corner, site furnishings throughout the park along the renovated walkway, a decorative and sensory water feature, and a parkour course.

MOHAI Accessibility Study

Expenditures	\$500,000
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The Council Budget Action adds one-time \$500,000 Real Estate Excise Tax I in 2025 to Seattle Parks and Recreation's (SPR) Major Maintenance and Asset Management capital project (MC-PR-41001) in 2025 for planning and design of accessibility improvements to the Armory Building, which houses the Museum of History and Industry (MOHAI). Since relocating from its former location due to the expansion of State Route 520, MOHAI has operated out of the historic Armory Building under a ground lease with SPR.

Park Development Feasibility Study in Belltown

Expenditures	\$150,000
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This Council Budget Action (CBA) adds one-time \$150,000 Unrestricted Cumulative Reserve Fund in 2025 to fund studies and analyses necessary for Seattle Parks and Recreation (SPR) to determine how it could develop properties at 1st Avenue and Battery Street in Belltown for park development. This CBA is intended to fund initial evaluation of the site's opportunities and constraints (e.g., exploration of the slope and access to views, possible pathways through the park) along with due diligence activities (e.g., soil boring to test quality and stability of soil), property appraisals for sale or transfer to SPR, and other studies, planning or design work to inform plans for park acquisition and development.

Ongoing Teen Late Night Programming Enhancements

Expenditures	\$100,000
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This Council Budget Action adds ongoing \$100,000 Seattle Park District Fund for enhanced programming at existing late-night programming for teens operated by Seattle Parks and Recreation, such as health and fitness activities, or music and cooking classes.

Graffiti Abatement Services

Expenditures	-
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This Council Budget Action adds one-time \$700,000 in Park and Recreation Fund in 2026 for graffiti abatement services that will be provided under contract with a community organization.

Fund Balancing Adjustments - Adopted

Revenues \$1,061,000

This is a technical item to record a fund balancing entry for the Park and Recreation Fund and Park District Fund, which are primarily managed by this department. This entry is necessary to balance funds following changes made during the Council phase of the budget process.

Council Provisos

Bergen Place and Marvin's Garden Parks Proviso

This Council Budget Action imposes the following proviso:

"Of the appropriations in Seattle Parks and Recreation's 2025 budget for the Major Maintenance and Asset Management (MC-PR-41001) project in the 2025-2030 Capital Improvement Program, \$75,000 is appropriated solely for improvements at Marvin's Garden and Bergen Place Park and may be spent for no other purpose."

First Hill Park Proviso

This Council Budget Action imposes the following proviso:

"Of the appropriations in Seattle Parks and Recreation's 2025 budget for the Major Maintenance and Asset Management (MC-PR-41001) project in the 2025-2030 Capital Improvement Program, \$20,000 is appropriated solely for improvements at First Hill Park and may be spent for no other purpose."

Mural at Cal Anderson Park Bathroom Proviso

This Council Budget Action imposes the following proviso:

"Of the appropriations in Seattle Parks and Recreation's 2025 budget for the Public Restroom Renovations (MC-PR-41036) CIP project in the 2025-2030 Capital Improvement Program, \$25,000 is appropriated solely for painting the bathroom at Cal Anderson Park and may be spent for no other purpose."

Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
SPR - BC-PR-10000 - 2008 Parks Levy				
33860 - 2008 Parks Levy Fund	3,132,955	-	-	-
Total for BSL: BC-PR-10000	3,132,955	-	-	-
SPR - BC-PR-20000 - Building For The Future				
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

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14500 - Payroll Expense Tax	-	970,000	-	-
19710 - Seattle Park District Fund	9,787,230	15,625,102	6,136,746	5,229,575
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	-	-	-
Total for BSL: BC-PR-20000	47,689,467	39,198,102	6,936,746	7,029,575

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

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	-	-	-
Total for BSL: BC-PR-30000	7,073,142	5,960,989	5,034,759	10,112,705

SPR - BC-PR-40000 - Fix It First

00100 - General Fund	-	-	130,000	-
00164 - Unrestricted Cumulative Reserve Fund	145,807	35,000	185,000	35,000
10200 - Park And Recreation Fund	6,350,379	972,000	1,099,000	1,099,000
14500 - Payroll Expense Tax	44,035	-	41,311	-
17861 - Seattle Preschool Levy Fund	128,764	-	-	-
19710 - Seattle Park District Fund	18,047,671	34,734,227	38,351,243	31,066,464
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	12,489,148	8,881,857
30020 - REET II Capital Fund	19,473,422	6,397,297	15,056,327	25,879,809
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	-	-	-	151,450,000

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Fund					
70200 - Beach Maintenance Fund	43,398	-	-	-	-
Total for BSL: BC-PR-40000	56,740,757	47,677,300	71,525,029	219,412,130	
SPR - BC-PR-50000 - Maintaining Parks and Facilities					
14500 - Payroll Expense Tax	-	30,000	-	-	-
19710 - Seattle Park District Fund	475,142	584,343	1,829,717	1,845,706	
Total for BSL: BC-PR-50000	475,142	614,343	1,829,717	1,845,706	
SPR - BC-PR-60000 - SR520 Mitigation					
33130 - Park Mitigation & Remediation	9,133	-	-	-	-
Total for BSL: BC-PR-60000	9,133	-	-	-	
SPR - BO-PR-10000 - Parks and Facilities Maintenance and Repairs					
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	4,915,529	
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	
Total for BSL: BO-PR-10000	85,842,179	88,383,258	102,128,873	107,641,273	
SPR - BO-PR-20000 - Leadership and Administration					
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	5,702,557	5,918,295	
Total for BSL: BO-PR-20000	43,584,357	48,397,084	52,372,480	54,582,701	
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	10,008,165	10,428,347	
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	
Total for BSL: BO-PR-30000	18,036,000	20,062,437	22,400,623	23,237,682	
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	

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10200 - Park And Recreation Fund	9,082,407	10,504,136	13,903,141	15,219,441
12400 - Arts and Culture Fund	-	-	-	-
19710 - Seattle Park District Fund	17,691,682	19,926,102	21,977,104	22,287,322
36000 - King County Parks Levy Fund	738,792	737,156	773,916	784,784
Total for BSL: BO-PR-50000	42,988,307	47,414,081	54,191,980	55,829,716
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
Total for BSL: BO-PR-60000	14,132,697	14,023,577	18,348,069	18,485,032
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
Total for BSL: BO-PR-80000	8,539,527	8,985,018	9,191,054	9,401,615
Department Total	328,243,663	320,716,190	343,959,329	507,578,135
Department 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 Summary by Fund Seattle Parks and Recreation

	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
00100 - General Fund	114,711,111	119,481,060	128,306,749	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	185,000	35,000
10200 - Park And Recreation Fund	54,013,671	41,133,468	50,383,290	53,273,727
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	-	-	-	-
14500 - Payroll Expense Tax	344,035	1,080,000	1,327,311	786,000
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	124,915,781	125,358,869
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	15,542,182	11,929,691
30020 - REET II Capital Fund	21,902,163	8,053,947	16,871,652	26,209,809
33130 - Park Mitigation & Remediation	9,133	-	-	-
33860 - 2008 Parks Levy Fund	3,132,955	-	-	-

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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	-	-	-
Budget Totals for SPR	328,243,663	320,716,190	343,959,329	507,578,135

Seattle Parks and Recreation

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
360290	Parking Fees	(1)	-	-	-
360310	Lt Space/Facilities Leases	-	-	-	-
360540	Cashiers Overages & Shortages	(18)	-	-	-
Total Revenues for: 00100 - General Fund		(18)	-	-	-
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

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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	1,495,854	1,511,544
379020	Capital Contributions	-	(136,000)	(195,000)	(195,000)
Total Revenues for: 10200 - Park And Recreation Fund		54,319,809	42,307,437	51,097,290	52,387,727

400000	Use of/Contribution to Fund Balance	-	(1,173,969)	(714,000)	886,000
Total Resources for:10200 - Park And Recreation Fund		54,319,809	41,133,468	50,383,290	53,273,727

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

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
Total Revenues for: 19710 - Seattle Park District Fund		119,132,111	118,146,478	127,499,436	131,278,462

400000	Use of/Contribution to Fund Balance	-	(279,997)	3,134,178	26,954
Total Resources for:19710 - Seattle Park District Fund		119,132,111	117,866,481	130,633,614	131,305,416

334010	State Grants	-	721,000	721,000	721,000
341900	General Government-Other Rev	700,000	-	-	-
Total Revenues for: 33130 - Park Mitigation & Remediation		700,000	721,000	721,000	721,000

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

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

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Total Revenues for: 36000 - King County Parks Levy Fund		2,948,024	2,949,468	2,949,468	2,949,467
400000	Use of/Contribution to Fund Balance	-	(69,627)	(41,115)	(99,010)
Total Resources for:36000 - King County Parks Levy Fund		2,948,024	2,879,841	2,908,352	2,850,457
360900	Miscellaneous Revs-Other Rev	19,496,292	-	-	-
Total Revenues for: 37100 - 2023 Multipurpose LTGO Bond Fund		19,496,292	-	-	-
Total SPR Resources		196,600,247	161,879,790	183,925,256	187,429,599

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-	-
Total	3,132,955	-	-	-

**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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Seattle Parks and Recreation

08 Levy Parks and Playgrounds	2,818,967	-	-	-
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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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
Building For The Future - CIP	47,689,467	39,198,102	6,936,746	7,029,575
Total	47,689,467	39,198,102	6,936,746	7,029,575
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 Adopted	2026 Endorsed
Debt and Special Funding	7,073,142	5,960,989	5,034,759	10,112,705
Total	7,073,142	5,960,989	5,034,759	10,112,705

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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 Adopted	2026 Endorsed
Fix It First - CIP	56,740,757	47,677,300	71,525,029	219,412,130

Seattle Parks and Recreation

Total	56,740,757	47,677,300	71,525,029	219,412,130
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Maintaining Parks & Facilities	475,142	614,343	1,829,717	1,845,706
Total	475,142	614,343	1,829,717	1,845,706

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
SR520 Mitigation	9,133	-	-	-
Total	9,133	-	-	-

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	34,703,917
M&R Specialty Crews	9,310,190	10,108,316	11,020,414	11,530,620
Total	85,842,179	88,383,258	102,128,873	107,641,273
Full-time Equivalents Total*	552.75	553.95	565.26	565.26

Seattle Parks and Recreation

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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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
M&R Shops Crews	23,788,658	27,162,778	32,984,823	34,703,917
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	17,114,271	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
Total	43,584,357	48,397,084	52,372,480	54,582,701
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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).

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
COVID Planning 2021	-	1,528,800	-	-

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

Seattle Parks and Recreation

analysis to the departments.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Divisional Indirect Costs	12,335,571	14,158,161	17,114,271	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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Departmentwide Other	5,511,114	6,242,978	6,410,675	6,586,877
Partnerships - Departmentwide	8,516,704	8,261,209	9,755,254	10,087,773
Seattle Conservation Corps	4,008,182	5,558,251	6,234,694	6,563,032

Seattle Parks and Recreation

Total	18,036,000	20,062,437	22,400,623	23,237,682
Full-time Equivalents Total*	92.09	89.59	88.59	87.66
<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 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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Partnerships - Departmentwide	8,516,704	8,261,209	9,755,254	10,087,773
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Aquatic & Swimming Programs	9,725,476	10,416,954	12,578,215	13,293,077

Seattle Parks and Recreation

Partnerships - Recreation	1,366,615	1,323,714	1,620,057	1,714,152
Rec Programs & Facility Ops	31,896,217	35,673,413	39,993,708	40,822,487
Total	42,988,307	47,414,081	54,191,980	55,829,716
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Rec Programs & Facility Ops	31,896,217	35,673,413	39,993,708	40,822,487
Full Time Equivalents Total	199.67	201.67	200.67	194.32

SPR - BO-PR-60000 - Golf Programs

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.

Program Expenditures	2023	2024	2025	2026
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Seattle Parks and Recreation

	Actuals	Adopted	Adopted	Endorsed
Golf Course Programs	14,132,697	14,023,577	18,348,069	18,485,032
Total	14,132,697	14,023,577	18,348,069	18,485,032
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Zoo and Aquarium Programs	8,539,527	8,985,018	9,191,054	9,401,615
Total	8,539,527	8,985,018	9,191,054	9,401,615

**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

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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 Adopted	2026 Endorsed
Department Support				
General Fund Support	15,624,358	16,335,298	17,263,345	18,253,098
Other Funding - Operating	28,544,502	34,116,894	38,412,748	39,972,302
Total Operations	44,168,860	50,452,192	55,676,093	58,225,400
Capital Support				
General Fund Support	96,785	-	-	-
Other Funding - Capital	9,199,616	5,073,361	16,756,541	10,025,510
Total Capital	9,296,401	5,073,361	16,756,541	10,025,510
Total Appropriations	53,465,261	55,525,553	72,432,634	68,250,909
Full-Time Equivalents Total*	231.43	248.93	255.93	255.93

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Budget Overview

Seattle Center

The City's 2025-2026 Adopted 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 Adopted 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, 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 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 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 adopted budget includes parking staffing enhancements to meet this need.

City Council Changes to the Proposed Budget

The Council increased General Fund appropriations for certain arts-related activities at Seattle Center that have been funded in the past via Admissions Tax revenue from the Office of Arts and Culture and rejected budget legislation that would have allowed other city departments to appropriate directly for Admissions Tax revenue in the Arts and Culture Fund. The proposed budget included new appropriations funded by Admissions Tax for Winterfest, which since its recommencement has been funded with marginal earned revenues in the Seattle Center Fund. Due to a projected shortfall in Admissions Tax revenue, the Council swapped out the funding source partially or in full for General Fund for the Northwest Folklife Festival, cultural administration staffing, Winterfest, and Festàl.

The Council also reversed the proposed full reduction of Payroll Expense Tax, and increased ongoing support, for the Bumbershoot Workforce Development program. Council also increased the number of Gardener positions in response to the opening of Overlook Park and ongoing Waterfront Park operations and maintenance needs.

Seattle Center

Incremental Budget Changes

Seattle Center

	Dollars	FTE
2025 Beginning Budget	67,409,453	248.93
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	4,907,354	-
Citywide Adjustments for Standard Cost Changes	395,121	-
Update Monorail Funding Source Chartfields	-	-
Proposed Operating		
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	-
Proposed Capital		
Monorail Improvements at Westlake Station	350,000	-
Municipal Energy Electrification Program - Armory and McCaw Hall	195,000	-
Capital Budget Chartfields	-	-
McCaw Hall Capital Reserve Fund	(19,990)	-
Update Memorial Stadium Revenue & Expense to LTGO Bond Funds	(648,900)	-
Proposed Technical		
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	-

Seattle Center

Add Operating Expenses for 5th & Mercer Building	381,084	-
Colorcraft Building Lease Increase	97,257	-
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	-
Update Chartfields	-	-
Ongoing Changes from Current Year Legislation	-	6.00
Final Adjustments for Standard Cost Changes	(136,683)	-
Fund Balancing	-	-

Council

Admissions Tax Revenues to CEN for Folklife Festival	-	-
Admissions Tax Revenues to CEN for Winterfest	-	-
Replace JumpStart Fund appropriations with Real Estate Excise Tax	-	-
Use of General Fund for Festal	-	-
Use of General Fund for Cultural Administration staff	-	-
Increase support for Bumbershoot Workforce Development Program	250,000	-
Add 2.0 Gardener Positions for Waterfront Operations and Maintenance	-	-

Total Incremental Changes	\$5,023,182	7.00
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Total 2025 Adopted Budget	\$72,432,634	255.93
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Description of Incremental Budget Changes

Baseline

Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures	\$4,907,354
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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	\$395,121
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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

Seattle Center

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

Update Monorail Funding Source Chartfields

Expenditures	-
Revenues	-

This item makes technical corrections to the funding source and capital resource chartfields.

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.

Winterfest Support

Expenditures	\$240,116
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The Council altered this proposal in the adopted budget, because it did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to Seattle Center. Refer to the description in the Council Changes section of the Arts and Culture department. The Proposed Budget description follows:

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	-
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The Council altered this proposal in the adopted budget, because it did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to Seattle Center. Refer to the description in the Council Changes section of the Arts and Culture department. The Proposed Budget description follows:

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	-
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Seattle Center

The Council altered this proposal in the adopted budget, because it did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to Seattle Center. Refer to the description in the Council Changes section below. The Proposed Budget description follows:

Festàl, 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	-
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The Council altered this proposal in the adopted budget, because it did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to Seattle Center. Refer to the description in the Council Changes section below. The Proposed Budget description follows:

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 Festàl events.

FIFA Coordinator

Expenditures	\$265,049
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The adopted budget allocates \$32 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.

Shift Funding for Campus Positions

Expenditures	-
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This item shifts 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

Seattle Center

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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The Council altered this proposal in the Adopted Budget by reversing the proposed elimination of City funding and increasing ongoing funding support. Refer to the Council Phase Changes section below for the Bumbershoot Workforce Development Program. The Proposed Budget description follows:

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.

Increase Budget for Strategic Advisors

Expenditures	\$98,016
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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
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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.

Seattle Center

Proposed Capital

Monorail Improvements at Westlake Station

Expenditures \$350,000

The adopted budget allocates \$32 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 Council altered this proposal in the Adopted Budget by changing the fund source from Payroll Expense Tax to Real Estate Excise Tax (REET). Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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.

Capital Budget Chartfields

Expenditures -

This technical item modifies Seattle Center's capital budget chartfields and revises the outyear budget allocations. It does not create any new capital projects.

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.

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.

Seattle Center

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.

Climate Pledge Revenue Share Increase

Expenditures	\$700,000
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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

Seattle Center

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.

Update Interfund Loan Payment

Expenditures \$965,116

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)

Seattle Center

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.

Update Chartfields

Expenditures	-
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This item updates chartfields for budgeting purposes. 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.

Council

Admissions Tax Revenues to CEN for Folklife Festival

Expenditures	-
Revenues	\$381,711

The Council allocates \$2.1 million in Admissions Tax revenue from ARTS' Arts and Culture Fund to two additional City departments which have arts and culture-related spending, reflecting ARTS' commitment to support arts programming Citywide. The Mayor's Proposed Budget decreased Seattle Center's (CEN) budget by \$381,711 of General Fund and proposed direct appropriations of Admissions Tax revenue to fund the Folklife Festival program. However, the Council did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to CEN. This Council action maintains Admissions Tax funding for the Folklife Festival, but the budget is appropriated to ARTS and CEN will seek reimbursement from ARTS for program expenditures. As a result, the

Seattle Center

appropriation and revenues are also reflected in the Seattle Center Fund.

Admissions Tax Revenues to CEN for Winterfest

Expenditures	-
Revenues	\$210,116

The Council allocates \$2.1 million in Admissions Tax revenue from ARTS' Arts and Culture Fund to two additional City departments which have arts and culture-related spending, reflecting ARTS' commitment to support arts programming Citywide. The Mayor's Proposed Budget included direct appropriations of \$240,000 in Admissions Tax revenue to fund the program. However, the Council did not pass proposed legislation that would have allowed direct appropriations of Admissions Tax to Seattle Center (CEN). This Council action maintains \$210,000 in Admissions Tax for Winterfest, but rather than a direct appropriation, CEN will seek reimbursement for program expenditures from ARTS. As a result, the CEN budget includes an appropriation and revenues in the Seattle Center Fund to the department. Due to a reduction in the Admissions Tax forecast, Council also changed \$30,000 in appropriations from Admissions Tax to the General Fund.

Replace JumpStart Fund appropriations with Real Estate Excise Tax

Expenditures	-
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This Council action replaces \$7.9 million of GF and Payroll Expense Tax (PET) Fund appropriations with Real Estate Excise Tax (REET) Capital Funds within Seattle Department of Transportation, Seattle Parks and Recreation, Department of Finance and Administrative Services, and Seattle Center's Capital Improvement Program (CIP) portfolios to reflect the increased REET revenue in the October revenue forecast update.

For Seattle Center, affected projects are associated with the Municipal Energy Electrification Program (MEEP), including the LED Lighting Program at the Seattle Armory (\$168,000) and McCaw Hall (\$27,000). The total change (\$195,000) is budget neutral and does not have further impacts. For more information, see Adopted 2025-2030 Capital Improvement Program.

Use of General Fund for Festal

Expenditures	-
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This item increases General Fund appropriations to Seattle Center by \$425,000 in 2025 and \$442,000 in 2026, and decreases appropriations in Arts and Culture Fund by \$425,000 in 2025 and \$442,000 in 2026 for Festal. This reverses the proposal in the 2025-2026 Proposed Budget to use Admissions Tax revenue rather than General Fund to support Festal. This change was made due to a reduction in projected Admissions Tax revenue in the October revenue forecast.

Use of General Fund for Cultural Administration staff

Expenditures	-
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This item increases General Fund appropriations to Seattle Center by \$204,000 in 2025 and \$214,000 in 2026, and decreases appropriations in Arts and Culture Fund by \$204,000 in 2025 and \$214,000 in 2026 for Cultural Administration staff. This reverses the proposal in the 2025-2026 Proposed Budget to use Admissions Tax revenue rather than General Fund for this budget item. This change was made due to a reduction in projected Admissions Tax revenue in the October revenue forecast.

Increase support for Bumbershoot Workforce Development Program

Expenditures	\$250,000
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This item increases Payroll Expense Tax support to Seattle Center by \$250,000 in 2025 and 2026 for the

Seattle Center

Bumbershoot Workforce Development Program, previously known as Bumberworks. This action restores the elimination of \$150,000 in Payroll Expense Tax funding for this program in the 2025-2026 Proposed Budget and increases the ongoing amount by \$100,000.

Add 2.0 Gardener Positions for Waterfront Operations and Maintenance

This item adds 2.0 FTE Gardener positions to expand maintenance of Waterfront Park needed with the completion and opening of more areas of the park in 2025. This item does not include additional appropriations and is funded via Seattle Center's existing operations and maintenance budget.

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Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
CEN - BC-SC-S0303 - McCaw Hall Capital Reserve				
34070 - McCaw Hall Capital Reserve	374,710	690,990	691,000	691,000
Total for BSL: BC-SC-S0303	374,710	690,990	691,000	691,000
 CEN - BC-SC-S03P01 - Building and Campus Improvements				
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	-
30010 - REET I Capital Fund	7,678,534	3,097,000	5,292,000	7,882,297
30020 - REET II Capital Fund	-	-	-	195,000
36820 - 2021 Taxable LTGO Bond Fund	522,364	-	-	-
37410 - 2026 LTGO Bond Fund B	-	-	9,000,000	-
Total for BSL: BC-SC-S03P01	8,290,946	3,127,000	14,537,000	8,127,297
 CEN - BC-SC-S9403 - Monorail Rehabilitation				
11410 - Seattle Center Fund	630,745	1,255,000	1,178,541	1,207,213
14500 - Payroll Expense Tax	-	-	350,000	-
Total for BSL: BC-SC-S9403	630,745	1,255,000	1,528,541	1,207,213
 CEN - BO-SC-60000 - Campus				
00100 - General Fund	8,398,805	8,342,819	8,720,329	9,116,192
11410 - Seattle Center Fund	17,646,766	17,829,662	23,978,110	24,796,467
12400 - Arts and Culture Fund	-	-	-	-
14500 - Payroll Expense Tax	100,000	150,000	491,308	504,366
Total for BSL: BO-SC-60000	26,145,571	26,322,481	33,189,747	34,417,025
 CEN - BO-SC-61000 - Waterfront				
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
Total for BSL: BO-SC-61000	2,322,706	6,062,832	6,717,833	6,946,547
 CEN - BO-SC-65000 - McCaw Hall				
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
Total for BSL: BO-SC-65000	5,302,959	6,803,466	6,652,846	7,077,716

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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
Total for BSL: BO-SC-69000	10,397,624	11,263,784	9,115,667	9,784,112
Department Total	53,465,261	55,525,553	72,432,634	68,250,909
Department 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*

Budget Summary by Fund Seattle Center

	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
00100 - General Fund	15,721,143	16,335,298	17,263,345	18,253,098
00164 - Unrestricted Cumulative Reserve Fund	42,017	30,000	50,000	50,000
11410 - Seattle Center Fund	22,728,292	24,194,737	27,561,111	28,515,967
11430 - Seattle Center McCaw Hall Fund	4,486,613	5,672,695	5,484,036	5,875,634
12400 - Arts and Culture Fund	-	-	-	-
14500 - Payroll Expense Tax	100,000	150,000	1,036,308	504,366
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
30020 - REET II Capital Fund	-	-	-	195,000
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	-
Budget Totals for CEN	53,465,261	55,525,553	72,432,634	68,250,909

Seattle Center

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
360900	Miscellaneous Revs-Other Rev	765,444	-	-	-
Total Revenues for: 00100 - General Fund		765,444	-	-	-
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
397010	Operating Transfers In	-	-	591,827	622,919
Total Revenues for: 11410 - Seattle Center Fund		25,713,138	25,186,859	27,827,913	28,769,261
400000	Use of/Contribution to Fund Balance	-	(992,122)	(266,802)	(253,293)
Total Resources for:11410 - Seattle Center Fund		25,713,138	24,194,737	27,561,111	28,515,967
341190	Personnel Service Fees	2,035,602	2,319,454	2,283,762	2,573,622

Seattle Center

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
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
Total Revenues for: 11430 - Seattle Center		4,846,131	5,685,586	5,484,036	5,875,634

McCaw Hall Fund

400000	Use of/Contribution to Fund Balance	-	(12,891)	-	-
Total Resources for:11430 - Seattle Center		4,846,131	5,672,695	5,484,036	5,875,634

McCaw Hall Fund

397010	Operating Transfers In	-	4,344,071	-	-
Total Revenues for: 19710 - Seattle Park		-	4,344,071	-	-

District Fund

400000	Use of/Contribution to Fund Balance	-	700,000	-	-
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Total Resources for:19710 - Seattle Park		-	5,044,071	-	-
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District Fund

360900	Miscellaneous Revs-Other Rev	14,301	-	-	-
Total Revenues for: 30010 - REET I Capital		14,301	-	-	-

Fund

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
Total Revenues for: 34070 - McCaw Hall		200,000	691,000	691,000	691,000

Capital Reserve

400000	Use of/Contribution to Fund Balance	-	(10)	-	-
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Total Resources for:34070 - McCaw Hall		200,000	690,990	691,000	691,000
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Capital Reserve

391010	G.O.Bond Proceeds	-	10,000,000	-	-
Total Revenues for: 37210 - 2024 LTGO		-	10,000,000	-	-

Taxable Bond Fund

391010	G.O.Bond Proceeds	-	-	(10,000,000)	-
Total Revenues for: 37310 - 2025 LTGO		-	-	(10,000,000)	-

Taxable Bond Fund

Seattle Center

Total CEN Resources	31,539,013	45,602,494	23,736,147	35,082,602
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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
McCaw Hall Asset Preservation	374,710	690,990	691,000	691,000
Total	374,710	690,990	691,000	691,000
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	8,290,946	3,127,000	14,537,000	8,127,297
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Seattle Center

Armory Rehabilitation	810,408	-	450,000	1,600,000
Full Time Equivalents Total	0.57	0.57	0.57	0.57

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Seattle Center

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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	Adopted	Endorsed
Monorail Rehabilitation	630,745	1,255,000	1,528,541	1,207,213
Total	630,745	1,255,000	1,528,541	1,207,213
Full-time Equivalents Total*	0.96	0.96	0.96	0.96

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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	Adopted	Endorsed
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	2,426,816	2,522,938
Total	26,145,571	26,322,481	33,189,747	34,417,025
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

Seattle Center

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Seattle Center

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

Festivals

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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Festivals	1,251,864	2,018,258	2,426,816	2,522,938
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Waterfront O&M	2,322,706	6,062,832	6,717,833	6,946,547
Total	2,322,706	6,062,832	6,717,833	6,946,547
Full-time Equivalents Total*	15.00	32.50	38.50	38.50

**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*

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Debt Service	120,750	-	-	-
McCaw Hall	5,182,209	6,803,466	6,652,846	7,077,716
Total	5,302,959	6,803,466	6,652,846	7,077,716
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

Seattle Center

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	Adopted	Endorsed
Debt Service	120,750	-	-	-

McCaw Hall

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

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	Adopted	Endorsed
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)
Total	10,397,624	11,263,784	9,115,667	9,784,112
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	Adopted	Endorsed
CIP Indirect Costs	206,720	-	-	-

Seattle Center

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 Adopted	2026 Endorsed
Citywide Indirect Costs	2,482,926	4,543,509	3,821,162	4,124,708

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Seattle Center

Indirect Cost Recovery Offset	(608,148)	4,764,055	(803,430)	(843,125)
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Seattle Public Library

Tom Fay, Chief Librarian

(206) 386-4636

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 Adopted	2026 Endorsed
Department Support				
General Fund	60,105,204	62,046,000	68,479,495	71,547,770
Other Funding - Operating	32,268,916	27,794,022	30,455,575	31,802,612
Total Operations	92,374,120	89,840,022	98,935,070	103,350,382
Capital Support				
Other Funding - Capital	14,749,799	5,937,000	8,375,000	7,587,000
Total Capital	14,749,799	5,937,000	8,375,000	7,587,000
Total Appropriations	107,123,919	95,777,022	107,310,070	110,937,382

Budget Overview

The City's 2025-2026 Adopted 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 Adopted 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

City Council Changes to the Proposed Budget

The Council increased one-time General Fund support in 2025 for physical library materials, including magazines, newspapers, and reference books, that were slated for reductions in the 2025-2026 proposed budget. This action is intended to mitigate the potential impact of such reductions for non- or limited-English speaking library patrons.

Seattle Public Library

Incremental Budget Changes

Seattle Public Library

	Dollars	FTE
2025 Beginning Budget	98,215,022	-
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	9,137,061	-
Citywide Adjustments for Standard Cost Changes	1,248,372	-
Proposed Operating		
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	-	-
Proposed Technical		
Revenue Adjustments	-	-
Fund Balancing	(172,169)	-
Revenue Fund Balancing	-	-
Council		
Increase support for Library Materials	30,000	-
Total Incremental Changes	\$9,095,048	-
Total 2025 Adopted Budget	\$107,310,070	-

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

Seattle Public Library

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	\$(308,216)
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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.

Library Materials Reduction

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

The Council altered this proposal in the Adopted Budget by partially reversing the proposed reduction of funding for Library Materials. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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)

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	-
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Seattle Public Library

Revenues	\$(1,900,000)
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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.

Proposed Technical

Revenue Adjustments

Revenues	\$9,867,804
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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)
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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	\$3,901,056
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This is a technical item to record a fund balancing entry for the Library Fund, 2012 Library Levy Fund and 2019 Library Levy Fund, which are primarily managed by this department.

Council

Increase support for Library Materials

Expenditures	\$30,000
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Revenues	\$30,000
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This item increases one-time General Fund support by \$30,000 in 2025 to exempt physical library materials from reductions in the 2025-2026 Proposed Budget to spending on magazine and newspaper subscriptions, and reference books.

Seattle Public Library

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
SPL - BC-PL-B3000 - Capital Improvements				
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
Total for BSL: BC-PL-B3000	14,656,082	5,937,000	8,375,000	7,587,000
SPL - BO-PL-B1ADM - Administrative/Support Service				
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
Total for BSL: BO-PL-B1ADM	13,073,922	13,864,481	15,690,096	16,432,226
SPL - BO-PL-B2CTL - Chief Librarian's Office				
10410 - Library Fund	553,175	557,753	636,999	669,210
18200 - 2019 Library Levy Fund	187,000	100,000	100,000	100,000
Total for BSL: BO-PL-B2CTL	740,174	657,753	736,999	769,210
SPL - BO-PL-B4PUB - Library Program and Services				
10410 - Library Fund	49,211,770	50,123,930	53,039,090	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
Total for BSL: BO-PL-B4PUB	68,390,035	70,810,556	77,584,340	80,985,092
SPL - BO-PL-B5HRS - Human Resources				
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
Total for BSL: BO-PL-B5HRS	2,533,892	2,632,495	2,806,895	2,947,182
SPL - BO-PL-B7STR - Institutional & Strategic Advancement				
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
Total for BSL: BO-PL-B7STR	1,352,783	1,874,737	2,116,740	2,216,673
SPL - BO-PL-B9LA - Leadership and Administration				
10410 - Library Fund	56,993	-	-	-
Total for BSL: BO-PL-B9LA	56,993	-	-	-

Seattle Public Library

Department Total **107,123,919** **95,777,022** **107,310,070** **110,937,382**

** 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 Adopted	2026 Endorsed
10410 - Library Fund	66,862,656	64,710,003	69,341,495	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
Budget Totals for SPL	95,823,519	95,777,022	107,310,070	110,937,382

Seattle Public Library

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	Lost Material 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	68,479,495	71,547,770
397200	Interfund Revenue	-	-	166,187	177,814
Total Revenues for: 10410 - Library Fund		62,795,660	62,850,691	69,507,682	72,605,584
400000	Use of/Contribution to Fund Balance	-	1,859,313	(166,187)	(1)
Total Resources for:10410 - Library Fund		62,795,660	64,710,004	69,341,495	72,605,584
331110	Direct Fed Grants	(1)	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		(1)	-	-	-
311010	Real & Personal Property Taxes	810	7,000	1,000	-
360010	Investment Interest	-	-	7,000	-
Total Revenues for: 18100 - 2012 Library Levy Fund		810	7,000	8,000	-
400000	Use of/Contribution to Fund Balance	-	(7,000)	692,000	-
Total Resources for:18100 - 2012 Library Levy Fund		810	-	700,000	-
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
Total Revenues for: 18200 - 2019 Library Levy Fund		31,003,602	31,754,000	32,420,000	31,850,000
400000	Use of/Contribution to Fund Balance	-	(764,981)	4,462,575	5,876,798
Total Resources for:18200 - 2019 Library Levy Fund		31,003,602	30,989,019	36,882,575	37,726,798
Total SPL Resources		93,800,071	95,699,023	106,924,070	110,332,382

Seattle Public Library

Appropriations by Budget Summary Level and Program

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Capital Improvements	13,938,197	5,322,000	8,375,000	7,113,000
IT Infrastructure	811,601	615,000	-	474,000
Total	14,749,799	5,937,000	8,375,000	7,587,000

**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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Capital Improvements	13,938,197	5,322,000	8,375,000	7,113,000

IT Infrastructure

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Seattle Public Library

FAC Services	8,167,765	10,455,263	11,549,960	12,038,166
Security Services	2,263,866	-	-	-
Total	13,313,812	13,864,481	15,690,096	16,432,226

**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 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	Adopted	Endorsed
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	Adopted	Endorsed
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	Adopted	Endorsed
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	Adopted	Endorsed
FAC Services	8,167,765	10,455,263	11,549,960	12,038,166

Security Services

Seattle Public Library

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Security Services	2,263,866	-	-	-

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Chief Librarian's Office	1,020,482	657,753	736,999	769,210
Total	1,020,482	657,753	736,999	769,210

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Collections and Access	21,597,875	19,997,248	21,144,594	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	-	-	-
Total	72,756,482	70,810,556	77,584,340	80,985,092

**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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Seattle Public Library

Collections and Access	21,597,875	19,997,248	21,144,594	21,785,949
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Information Technology

The purpose of the Information Technology Program is to provide public and staff technology, data processing infrastructure and services.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Information Technology	7,214,050	6,075,289	6,382,026	6,672,052

Public Library Services Admin

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Public Services	36,730,588	44,738,019	50,057,720	52,527,090

Service Units

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Human Resources	2,764,494	2,632,495	2,806,895	2,947,182
Safety & Health Services	122,930	-	-	-
Total	2,887,424	2,632,495	2,806,895	2,947,182

**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 Library

The following information summarizes the programs in Human Resources Budget Summary Level:

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	Adopted	Endorsed
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	Adopted	Endorsed
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	Adopted	Endorsed
Institutional & Strategic Advancement	2,338,927	1,874,737	2,116,740	2,216,673
Total	2,338,927	1,874,737	2,116,740	2,216,673

**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*

SPL - BO-PL-B9LA - Leadership and Administration

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Citywide Indirect Costs	56,993	-	-	-
Total	56,993	-	-	-

**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

Dwane Chappelle, Director

(206) 233-5118

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	13,892,519	20,419,834	15,861,332	15,919,750
Other Funding - Operating	115,696,702	136,378,519	135,364,447	84,895,822
Total Operations	129,589,220	156,798,353	151,225,779	100,815,572
Total Appropriations	129,589,220	156,798,353	151,225,779	100,815,572
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

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

Department of Education and Early Learning

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 Adopted 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 Adopted 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.

City Council Changes to the Proposed Budget

The City Council used fund balance in the Families and Education Levy (FEL) Fund to support a one-time increase to the Child Care Assistance Program. The Council also reduced General Fund from the ParentChild+ program and used FEL fund balance to make that program whole, while using the freed up General Fund to increase support for after-school and summer learning programs. The Council imposed a proviso on these funds to contract with an organization that provides after-school and summer learning programs grounded in ethnic studies for middle school students.

Department of Education and Early Learning

Incremental Budget Changes

Department of Education and Early Learning

	Dollars	FTE
2024 Adopted Budget	156,798,353	121.50
Baseline		
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)	-
Proposed Operating		
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	-	-
Proposed Technical		
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	-
Council		
Fund Balancing Entries - Adopted	-	-
Increase Child Care Assistance Program	500,000	-
Increase Funding for After-School and Summer Learning Programs	143,000	-

Department of Education and Early Learning

Total Incremental Changes	\$(5,572,574)	3.00
Total 2025 Adopted Budget	\$151,225,779	124.50

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

Department of Education and Early Learning

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

Expenditures	\$1,000,000
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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
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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	-
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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	-
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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)
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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.

Department of Education and Early Learning

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.

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 in 2026 to their SBT-funded programs including 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%; 4) reduces the SBT portion of the Child Care Health Program by 14%; and 5) reduces Prenatal-3 grants by 11%. 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.

K-12 FEPP Spending Plan Alignment

Department of Education and Early Learning

Expenditures \$669,551

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

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

This item includes ongoing budget and/or position changes resulting from current year legislation in 2024, including the Year End Supplemental Ordinance. In the Year End Supplemental, DEEL added a position to support the new and ongoing Mental Health work in DEEL's K-12 division.

Post-Secondary FEPP Levy Spending Plan Alignment

Expenditures \$(142,553)

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.

Council

Fund Balancing Entries - Adopted

Revenues \$643,000

This is a technical item to record a fund balancing entry for Fund 17857 - 2011 Families and Education Levy. This entry is necessary to balance funds following changes made during the Council phase of the budget process.

Increase Child Care Assistance Program

Expenditures \$500,000

Department of Education and Early Learning

This item appropriates one-time fund balance from the Families and Education Levy (FEL) Fund to support the Child Care Assistance Program (CCAP) in 2025. CCAP helps families living within Seattle city limits pay for the cost of childcare for children one month to 12 years of age, for households below 94 percent of the State Median Income.

Increase Funding for After-School and Summer Learning Programs

Expenditures	\$143,000
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This item adds one-time General Fund appropriation for after-school and summer learning programs grounded in ethnic studies for middle school students. The CBA also includes the following proviso:

"Of the appropriations in the Department of Education and Early Learning's 2025 budget for the K-12 Programs Budget Summary Level (DEEL-BO-EE-IL200), \$143,000 is appropriated solely for after-school and summer learning programs grounded in ethnic studies for middle school students, and may be spent for no other purpose."

Department of Education and Early Learning

Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
DEEL - BO-EE-IL100 - Early Learning				
00100 - General Fund	10,194,982	16,654,317	14,543,156	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	-	643,000	-
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
Total for BSL: BO-EE-IL100	70,977,770	76,219,289	81,127,765	52,321,813
DEEL - BO-EE-IL200 - K-12 Programs				
00100 - General Fund	3,226,500	3,002,310	927,293	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
Total for BSL: BO-EE-IL200	41,723,142	62,045,578	54,403,621	36,639,714
DEEL - BO-EE-IL300 - Post-Secondary Programs				
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
Total for BSL: BO-EE-IL300	9,304,436	10,167,219	6,484,994	5,543,360
DEEL - BO-EE-IL700 - Leadership and Administration				
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
Total for BSL: BO-EE-IL700	7,583,872	8,366,267	9,209,399	6,310,685
Department Total	129,589,220	156,798,353	151,225,779	100,815,572
Department 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 Summary by Fund Department of Education and Early Learning

	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
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	-	643,000	-
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
Budget Totals for DEEL	129,589,220	156,798,353	151,225,779	100,815,572

Department of Education and Early Learning

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-	-
Total Revenues for: 00100 - General Fund		6,327,816	6,471,728	6,993,426	6,810,474
311010	Real & Personal Property Taxes	1,146	-	-	-
Total Revenues for: 12300 - Election Vouchers Fund		1,146	-	-	-
331110	Direct Fed Grants	1,586,293	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		1,586,293	-	-	-
360010	Investment Interest	-	200,000	490,000	50,000
Total Revenues for: 17857 - 2011 Families and Education Levy		-	200,000	490,000	50,000
400000	Use of/Contribution to Fund Balance	-	(200,000)	153,000	(50,000)
Total Resources for:17857 - 2011 Families and Education Levy		-	-	643,000	-
311010	Real & Personal Property Taxes	889	-	-	-
360010	Investment Interest	-	100,000	17,000	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		889	100,000	17,000	-
400000	Use of/Contribution to Fund Balance	-	(100,000)	(17,000)	-
Total Resources for:17861 - Seattle Preschool Levy Fund		889	-	-	-
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

Department of Education and Early Learning

Total Revenues for: 17871 - Families Education Preschool Promise Levy		92,925,787	94,825,354	98,817,658	17,190,975
400000	Use of/Contribution to Fund Balance	-	12,754,790	13,980,954	45,831,781
Total Resources for:17871 - Families Education Preschool Promise Levy		92,925,787	107,580,145	112,798,613	63,022,756
Total DEEL Resources		100,841,932	114,051,873	120,435,039	69,833,230

Department of Education and Early Learning

Appropriations by Budget Summary Level and Program

Department of Education and Early Learning

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 Adopted	2026 Endorsed
Early Learning	70,977,770	76,219,289	81,127,765	52,321,813
Total	70,977,770	76,219,289	81,127,765	52,321,813
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*

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
K-12 Programs	41,723,142	62,045,578	54,403,621	36,639,714
Total	41,723,142	62,045,578	54,403,621	36,639,714
Full-time Equivalents Total*	19.00	19.00	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*

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Post-Secondary Programs	9,304,436	10,167,219	6,484,994	5,543,360
Total	9,304,436	10,167,219	6,484,994	5,543,360
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*

DEEL - BO-EE-IL700 - Leadership and Administration

Department of Education and Early Learning

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-	-
Total	7,583,872	8,366,267	9,209,399	6,310,685
Full-time Equivalents Total*	34.00	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*

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

Citywide Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
Divisional Indirect Costs	4,989,654	5,804,050	6,783,743	4,642,080
Full Time Equivalents Total	3.00	3.00	3.00	3.00

Pooled Benefits

Department of Education and Early Learning

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Pooled Benefits	78,597	-	-	-

Human Services Department

Tanya Kim, Director

(206) 386-1001

www.seattle.gov/humanservices/

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	186,087,678	241,350,860	262,533,150	271,893,976
Other Funding - Operating	111,494,910	99,677,305	122,359,128	115,599,629
Total Operations	297,582,588	341,028,165	384,892,278	387,493,604
Total Appropriations	297,582,588	341,028,165	384,892,278	387,493,604
 Full-Time Equivalents Total*	 427.25	 434.25	 469.50	 469.50

** 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 Adopted and 2026 Endorsed Budget for the Human Services Department (HSD) is \$384.9 million in 2025

Human Services Department

and \$387.5 million in 2026. This is a 12.9% increase in 2025 above HSD's 2024 Adopted Budget and a 1% increase in 2026 above HSD's 2025 Adopted Budget. The adopted budget prioritizes investments in the areas of addressing homelessness, advancing community safety, food and nutrition, and public health.

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed Budget budgets is insufficient to cover expected costs. While the 2025 Adopted and 2026 Endorsed 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.

To support existing direct service providers, the adopted budget includes ongoing funding for inflationary increases for HSD's service provider contracts in 2025 (\$9.8 million) and an additional \$7 million in 2026.

The adopted budget for the Human Services Department includes \$138.9 million in 2025 and \$141.7 million in 2026 for addressing homelessness, which equates to a 13% increase in 2025 compared to 2024 and an additional 2% increase in 2026. HSD's homelessness budget is 72.5% of the citywide homelessness budget in 2025 (\$191.4 million total) and 71% of the citywide homelessness budget in 2026 (\$199.4 million in total).

For addressing homelessness, the adopted budget includes \$3.2 million of new ongoing investments to sustain the City's shelter capacity, \$5.4 million to expand the City's shelter capacity including \$2.6 million for a new enhanced shelter in 2025 which will further expand in 2026 to provide additional behavior health services to those in need, \$5 million in one-time funding for rental assistance, 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. In addition to these investments, the 2025 Adopted Budget includes \$4 million in one-time funding to support capital needs for a homeless youth and young adult center.

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), which has managed these services for the prior three years. After accounting for the operational change, the adopted budget adds funding for KCRHA in 2025 and 2026. It adds \$5.9 million in 2025, equating to a total of \$109.4 million for KCRHA in 2025, and adds an additional \$5.3 million in 2026 for a total of \$114.8 million for KCHRA in 2026.

HSD's adopted budget advances community safety. HSD's Supporting Safe Communities Budget Summary Level is \$63.9 million in 2025 and \$64.5 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 2025 Adopted and 2026 Endorsed 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. The 2025 Adopted Budget includes additional one-time funding for public safety enhancement services along Third Avenue and in the Chinatown International District bringing the total for these services in 2025 to \$2.97 million and \$2.4 million in 2026.

The proposed budget maintains existing investment levels in public health programming and streamlines the public health investments in HSD. It transfers \$5.6M of preexisting public health related investments in HSD's budget to the Public Health Budget Summary Level that were previously in other HSD Budget Summary Levels. The adopted budget adds investments for recovery support and expansion of the Mobile Integrated Health program, bringing HSD's total investment in public health to \$26.2 million in 2025.

Additionally, the adopted budget adds funding for food and nutrition programs and facilities. It adds a total of \$1.75 million in 2025 and \$1.25 million in 2026, bringing the total amount of funding in HSD's budget for food and nutrition programs in 2025 to \$25.8 million and to \$25.7 million in 2026.

City Council Changes to the Proposed Budget

The City Council added \$20.2 million in 2025 and \$10.3 million in 2026 to the 2025-2026 Proposed Budget. The

Human Services Department

above budget overview includes the City Council's changes to the proposed budget. The City Council's changes to HSD's proposed budget focused on homelessness, community and public safety, public health, and support for food and nutrition programs. A full list of the City Council's changes to the proposed budget is in the Council Changes section of this budget chapter.

Human Services Department

Incremental Budget Changes

Human Services Department

	Dollars	FTE
2024 Adopted Budget	341,028,165	434.25
Baseline		
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	-
Proposed Operating		
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

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	-

Proposed Technical

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	-	-

Council

Fund Tenant Improvements for the Constellation Center Project	4,000,000	-
Funding for Homelessness Prevention Services	1,900,000	-

Human Services Department

Funding to Support the Start-Up and Operations of New Non-Congregate Shelters	3,200,000	-
Increase Funding for Transitional Housing Programs	168,000	-
One-time Funding for Rental Assistance	3,300,000	-
Ongoing Funding for a Recreational Vehicle (RV) Storage Program and to Support RV Residents' Transition to Housing and Shelter	1,500,000	-
Restore Funding for Legal Services for Homeless Youth	128,608	-
Transfer Funding from the Seattle Department of Construction & Inspections (SDCI) to HSD for Tenant Rent Arrears	527,000	-
One-time Funding for Public Safety Services in the Chinatown International District	1,000,000	-
One-time Reduction to the City Budget Office Budget for Payroll Expense Tax Evaluation and One-time Increase in HSD for Public Safety Services in the Chinatown International District	70,000	-
Ongoing Funding for Public Safety Services Along Third Avenue and in the Chinatown International District	500,000	-
Add Funding for Therapeutic Services for Survivors of Commercial Sexual Exploitation, Domestic Violence, and Sexual Assault, and Impose a Proviso	200,000	-
Add Funding to Support Deaf and Hard of Hearing Survivors of Gender Based Violence, and Impose a Proviso	250,000	-
Funding and Staffing for a New Community Safety Hub Coordinator	185,000	1.00
Ongoing Funding for Culturally-Specific Services for Latinx Survivors of Gender-Based Violence, and Impose a Proviso	250,000	-
Food Bank Capital Improvements	250,000	-
Funding for Food Banks, Meal Programs, and Culturally Nourishing Food Programs	1,250,000	-
Funding to Support Meal Providers' Service Capacity	250,000	-
Add 2.0 FTE and Funding for Mobile Integrated Health Team Expansion	319,000	2.00
One-time Reduction to the City Budget Office Budget for Payroll Expense Tax Evaluation and One-time Increase in HSD for a Mobile Medication Unit	450,000	-
Ongoing Funding for Recovery Support Services	470,000	-
Funding for a Recreational Sports Program	43,000	-
One-time Increase for Pre-file Diversion Services	14,000	-
Partially Restore Funding for Technical Assistance Program for Community Organizations, and Impose a Proviso	110,000	-
Restore Funding for Free Tax Preparation Services	100,000	-
Restore Funding for Public Benefits Legal Assistance	51,897	-
Funding Seattle Youth Employment Program	250,000	-
Change Funding Source of LEAD Staff	(500,000)	-
Total Incremental Changes	\$43,864,112	35.25
Total 2025 Adopted Budget	\$384,892,278	469.50

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) requires an annual inflationary adjustment to most of HSD's service provider contracts 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 from 2025 or an additional \$7 million for 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.

Reverse Bargained Annual Wage and Market Wage Increases to Base Budget from the Human Services Fund (16200) Budget

Human Services Department

Expenditures \$(4,819,809)

This item removes the budget added in error 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 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.

Add \$1 million for Tiny House Villages

Expenditures \$1,000,000

Human Services Department

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 five to seven 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 five to seven 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, removes trash and debris from encampments, and restores public spaces.

This item adds budget and two FTE to HSD for positions supporting the Unified Care Team that were previously

Human Services Department

funded with one-time funding in the Finance and Administrative Services Department budget:

- One Admin Spec III that provides high-level program and customer support by receiving, researching and responding to routine inquiries about unauthorized encampments.
- One 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

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)

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)

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

Position Allocation 1.00

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

Position Allocation 5.00

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 Fund was 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 in 2026 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.

Human Services Department

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.

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)

The City Council altered this proposal in the adopted budget. Refer to the Council Changes section below. The proposed budget description follows:

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)

The City Council altered this proposal in the adopted budget. Refer to the Council Changes section below. The proposed budget description follows:

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)

The City Council altered this proposal in the adopted budget. Refer to the City Council Changes section below. The proposed budget description follows:

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)

This item eliminates administrative funding set aside for language access, community engagement and professional development for the Youth and Family Empowerment Division.

Human Services Department

Reduce Support for Information and Assistance Community Living Connections

Expenditures \$(150,000)

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)

The Council altered this proposal in the adopted budget. Refer to the Council Changes section below. The proposed budget description follows:

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.

Eliminate Funding for Technical Assistance Program for Community Organizations

Expenditures \$(215,000)

The Council altered this proposal in the adopted budget. Refer to the Council Changes section below. The proposed budget description follows:

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

Human Services Department

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.

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)

Human Services Department

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)
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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)
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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.

Adjustment to Human Services Fund Revenue Backed Appropriation

Expenditures	\$9,317,074
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Revenues	\$9,317,074
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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:

- Nineteen full-time positions for the Unified Care Team: five 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.
- Two full-time positions in the Human Services Department to support HSD's homelessness portfolio: One Sr. Grants & Contracts Specialist and one Executive Assistant.
- Four full-time grant funded positions in the Human Services Department: One Sr. Grants and Contracts Specialist and three Counselor positions. These positions are funded by increased ongoing revenue from the TXIX grant.

Final Adjustments for Standard Cost Changes

Expenditures	\$181,152
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Revenues	\$9,724
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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.

Internal Position Transfers

Human Services Department

Position Allocation -

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 -

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 -

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.

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.

Human Services Department

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 one 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.

Public Health Budget Realignment

Expenditures	-
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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	-
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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.

Human Services Department

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.

Council

Fund Tenant Improvements for the Constellation Center Project

Expenditures \$4,000,000

YouthCare is developing the Constellation Center in partnership with Community Roots Housing to provide services for homeless youth and young adults. In 2021, the Office of Housing provided a \$9 million award to Community Roots Housing for the affordable housing portion of the project. In 2020 and 2021, HSD provided \$1.5 million in for the project's workforce development space. This item adds \$4 million of one-time funding in 2025 for capital needs. The project is anticipated to break ground in 2025. The City Council has identified YouthCare for this funding and requests that the HSD Director waive the requirements of subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

Funding for Homelessness Prevention Services

Expenditures \$1,900,000

Revenues \$1,900,000

This one-time Council Budget Action (CBA) provides \$1.9 million in 2025 and 2026 to support homelessness prevention services, including rent payments and addressing rent arrears. This CBA is supported by anticipated revenues from 2023 Housing Levy investment earnings which are recognized by this item. The Office of Housing will execute a cash transfer from the Low-Income Housing Fund to the Human Services Fund in 2025 and 2026 to support spending in the Human Services Department. There is a corresponding change in the Office of Housing's budget.

Funding to Support the Start-Up and Operations of New Non-Congregate Shelters

Expenditures \$3,200,000

This item adds \$3.2 million in 2025 (one-time) and \$2.7 million in 2026 (ongoing) to fund the start-up and operational costs for up to two new non-congregate shelters, such as tiny house villages (THVs), or net new beds at existing non-congregate shelters. The Council Budget Action stipulates that shelters funded through budget action must include wrap around services, such as case management and housing navigation.

Increase Funding for Transitional Housing Programs

Expenditures \$168,000

This item adds \$168,000 on an ongoing basis for a transitional housing program. The City Council requests the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C and award the funding to Uplift Northwest for supportive services and operating costs.

Human Services Department

One-time Funding for Rental Assistance

Expenditures \$3,300,000

The adopted budget allocates \$136 million in Payroll Expense Tax proceeds in 2025 for housing and services.

This item adds appropriation to the Human Services Department on a one-time basis for homelessness prevention through rental assistance payments.

Ongoing Funding for a Recreational Vehicle (RV) Storage Program and to Support RV Residents' Transition to Housing and Shelter

Expenditures \$1,500,000

This item adds \$1.5 million of ongoing funding for programs to support Recreational Vehicle (RV) residents' transition from their RVs to shelter or permanent housing, including a program to temporarily store RVs while residents transition to shelter or housing.

Restore Funding for Legal Services for Homeless Youth

Expenditures \$128,608

The 2025-2026 Proposed Budget eliminated funding for Legal Counsel for Youth and Children to provide homeless youth free legal assistance. This item restores the funding on an ongoing basis in the adopted budget.

Transfer Funding from the Seattle Department of Construction & Inspections (SDCI) to HSD for Tenant Rent Arrears

Expenditures \$527,000

This item adds expenditure authority to HSD in the Human Services fund to cover eviction legal defense related to tenant rent arrears. This work was previously done by the Seattle Department of Construction and Inspections (SDCI). There is a corresponding change to reduce SDCI's budget by \$527,000.

An error in the drafting of this action added expenditure authority in the Human Services Fund without corresponding revenue. This issue will be resolved in a future supplemental budget action.

One-time Funding for Public Safety Services in the Chinatown International District

Expenditures \$1,000,000

This item adds \$1,000,000 on an ongoing basis for support public safety improvement efforts in the Chinatown International District (CID) neighborhood as follows:

- 1) The City Council has identified We Deliver Care for \$500,000 of this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C. The City Council intends funding to be provided to We Deliver Care to support contracted public safety improvement services in the Little Saigon areas of the CID including de-escalation and incident stabilization, overdose reversal interventions, services referrals, and supports to local businesses with public safety concerns; and,
- 2) The City Council intends, to the greatest extent possible, for \$500,000 to be procured to one or more community-based organization(s) for public safety engagement efforts in the CID, with a focus on de-escalation and other public safety enhancement efforts to mitigate safety concerns for CID seniors commuting, and youth and travelling to school in the CID, to be provided by organizations such as the International District Emergency Center and/or We Deliver Care.

Human Services Department

When combined with items “Ongoing Funding for the Third Avenue Project (TAP)”, “Ongoing Funding for Public Safety Services Along Third Avenue and in the Chinatown International District”, and “One-time Reduction to the City Budget Office Budget for Payroll Expense Tax Evaluation and One-time Increase in HSD for Public Safety Services in the Chinatown International District” the adopted budget adds a total of \$2.97 million to HSD’s budget in 2025 and \$2.4 million in 2026 for enhancement services along Third Avenue and in the Chinatown International District.

One-time Reduction to the City Budget Office Budget for Payroll Expense Tax Evaluation and One-time Increase in HSD for Public Safety Services in the Chinatown International District

Expenditures \$70,000

This item is a one-time reduction (\$70,000) to the City Budget Office Budget for evaluation of the Payroll Expense Tax and a one-time investment (\$70,000) to HSD’s budget for contracted public safety improvement services in the Little Saigon area of the Chinatown International District neighborhood. The Council has identified We Deliver Care for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

When combined with items “Ongoing Funding for the Third Avenue Project (TAP)”, “Ongoing Funding for Public Safety Services Along Third Avenue and in the Chinatown International District”, and “One-time Funding for Public Safety Services in the Chinatown International District” the adopted budget adds a total of \$2.97 million to HSD’s budget in 2025 and \$2.4 million in 2026 for enhancement services along Third Avenue and in the Chinatown International District.

Ongoing Funding for Public Safety Services Along Third Avenue and in the Chinatown International District

Expenditures \$500,000

This item adds \$500,000 on an ongoing basis for contracted public safety enhancement services along Third Avenue and in the Chinatown International District. The City Council identified We Deliver Care for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

When combined with items “Ongoing Funding for the Third Avenue Project (TAP)”, “One-time Reduction to the City Budget Office Budget for Payroll Expense Tax Evaluation and One-time Increase in HSD for Public Safety Services in the Chinatown International District”, and “One-time Funding for Public Safety Services in the Chinatown International District” the adopted budget adds a total of \$2.97 million to HSD’s budget in 2025 and \$2.4 million in 2026 for enhancement services along Third Avenue and in the Chinatown International District .

Add Funding for Therapeutic Services for Survivors of Commercial Sexual Exploitation, Domestic Violence, and Sexual Assault, and Impose a Proviso

Expenditures \$200,000

This item adds \$200,000 of ongoing funding to HSD’s budget for contracted therapeutic services for survivors of commercial sexual exploitation, domestic violence, and sexual assault. The City Council has identified the Aurora Commons S.H.E. Clinic for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

Add Funding to Support Deaf and Hard of Hearing Survivors of Gender Based Violence, and Impose a Proviso

Expenditures \$250,000

This item adds \$250,000 of ongoing funding to HSD’s budget for supports for gender-based violence survivors in the deaf and hard of hearing community. The City Council has identified Abused Deaf Women's Advocacy Services for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

Human Services Department

Funding and Staffing for a New Community Safety Hub Coordinator

Expenditures	\$185,000
Position Allocation	1.00

This item adds 1.0 FTE, a Strategic Advisor I, to scope a new community safety hub for North Seattle and adds funding to support the position on an ongoing basis.

Ongoing Funding for Culturally-Specific Services for Latinx Survivors of Gender-Based Violence, and Impose a Proviso

Expenditures	\$250,000
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This item adds \$250,000 of ongoing funding for culturally-specific services to address gender-based violence in Latinx and/or Spanish-speaking communities. The City Council has identified Consejo Counseling and Referral Services for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

Food Bank Capital Improvements

Expenditures	\$250,000
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This item adds \$250,000 of one-time funding in 2025 to support capital improvements at the Rainier Valley Food Bank. The City Council has identified the Rainier Valley Food Bank for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C. When combined with items “Funding for Food Banks, Meal Programs, and Culturally Nourishing Food Programs” and “Funding to Support Meal Providers' Service Capacity” the adopted budget adds a total of \$1.75 million in 2025, which brings the total amount of funding in HSD’s budget for food and nutrition programs in 2025 to \$25.8 million.

Funding for Food Banks, Meal Programs, and Culturally Nourishing Food Programs

Expenditures	\$1,250,000
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This item adds \$1 million of ongoing funding and \$250,000 of one-time funding to HSD’s budget in 2025 and 2026 for food bands, meal programs, and culturally nourishing food programs. When combined with items “Funding to Support Meal Providers' Service Capacity” and “Food Bank Capital Improvements” the adopted budget adds a total of \$1.75 million in 2025 and \$1.25 million in 2026, which brings the total amount of funding in HSD’s budget for food and nutrition programs in 2025 to \$25.8 million and to \$25.7 million in 2026.

Funding to Support Meal Providers' Service Capacity

Expenditures	\$250,000
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This item adds \$250,000 of one-time funding in 2025 for the purchase of equipment and vehicles, and making facilities improvements necessary to increase meal providers' service capacity. The City Council has identified the Meals Partnership Coalition for this funding and requests that the HSD Director waive the requirements of subsection 3.20.050.B, as authorized by subsection 3.20.050.C. When combined with items “Funding for Food Banks, Meal Programs, and Culturally Nourishing Food Programs” and “Food Bank Capital Improvements” the adopted budget adds a total of \$1.75 million in 2025, which brings the total amount of funding in HSD’s budget for food and nutrition programs in 2025 to \$25.8 million.

Add 2.0 FTE and Funding for Mobile Integrated Health Team Expansion

Expenditures	\$319,000
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Human Services Department

Position Allocation 2.00

This item adds 2.0 FTE, Senior Counselors, to support expansion of the Mobile Integrated Health (MIH) team and adds funding to support the positions on an ongoing basis. Expansion of the MIH program will increase service delivery, expand operational hours, and add new lines of capacity for the team. This adds an additional team to the Post Overdose Team (H99) to conduct patient follow-up and recovery system navigation.

One-time Reduction to the City Budget Office Budget for Payroll Expense Tax Evaluation and One-time Increase in HSD for a Mobile Medication Unit

Expenditures \$450,000

This item is a one-time reduction (\$30,000) to the City Budget Office Budget for evaluation of the Payroll Expense Tax and a one-time investment (\$450,000) to HSD's budget for the purchase of a mobile medication unit serving neighborhoods that are significantly impacted by substance abuse disorder, such as 3rd Avenue around Pike Street and Pine Street and Little Saigon. Council has identified Evergreen Treatment Services (ETS) for this funding and requests that the HSD Director waive the requirements of subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

Ongoing Funding for Recovery Support Services

Expenditures \$470,000

This item adds \$470,000 of ongoing funding for recovery support services for individuals with severe opioid use disorder. The services procured with the funding may include, contingency management, access to on-demand Medication for Opioid Use Disorder (MOUD) treatment, such as mobile telehealth consultations for Sublocade, and peer navigation training.

Funding for a Recreational Sports Program

Expenditures \$43,000

This item adds \$43,000 of one-time funding to HSD's 2025 adopted budget for a sports program providing safe, adult-led recreation opportunities for youth. The City Council has identified the Central Area Parent-Coaches Association (CAPCA) for this funding and requests the HSD Director waive the requirements of subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

One-time Increase for Pre-file Diversion Services

Expenditures \$14,000

This item adds one-time funding of 14,000 in 2025 to support increased pre-file diversion services. The City Council has identified Unified Outreach for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C. This one-time increase to the anticipated HSD contract with Unified Outreach for \$61,000 for pre-file diversion services would bring the total funding to \$75,000 for 2025.

Partially Restore Funding for Technical Assistance Program for Community Organizations, and Impose a Proviso

Expenditures \$110,000

The 2025-2026 Proposed Budget eliminated \$215,000 of funding for technical assistance to a cohort of eight community organizations currently provided by Communities Rise. This item partially restores the reduction by adding \$110,000 of ongoing funding for technical assistance to community organizations that support communities of color, low-income communities, immigrants and refugees, and other marginalized people. Council has identified the organization Communities Rise for this funding and requests that the HSD Director waive the requirements of

Human Services Department

subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

Restore Funding for Free Tax Preparation Services

Expenditures \$100,000

The 2025-2026 Proposed Budget eliminated funding for free tax preparation services for low- and moderate-income households. This item restores the funding on a one-time basis in the adopted budget.

Restore Funding for Public Benefits Legal Assistance

Expenditures \$51,897

The 2025-2026 Proposed Budget eliminated 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. This item restores the funding on an ongoing basis in the adopted budget.

The City Council identified Solid Ground for this funding and requests that the HSD Director waive the requirements of subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

Funding Seattle Youth Employment Program

Expenditures \$250,000

The adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for economic development.

This item adds \$250,000 of ongoing funding for increased support for participants in the Seattle Youth Employment Program (SYEP). SYEP supports young people (ages 16 to 24) from qualifying-income households and communities that experience racial, social, and economic disparities pursue careers that pay well and are meaningful to them.

The 2024 Adopted Budget included \$250,000 in the Office of Economic Development budget for SYEP to pay for staffing in HSD; the funding was not continued in the proposed budget. This item restores the funding and transfers the funding to HSD.

Change Funding Source of Law Enforcement Assisted Diversion Staff

Expenditures \$(500,000)

This item decreases revenue in the City Attorney's Office by \$500,000 in 2025 and \$528,000 GF in 2026, and decreases HSD's budget by \$500,000 in 2025 and \$528,000 in 2026 for contracted diversion services. In prior years, the cost of 2.0 FTE Prosecutors and 0.5 FTE Paralegal exclusively to provide coordination for the Law Enforcement Assisted Diversion program, was funded through HSD's budget. This change streamlines the funding supporting 2.5 FTE in City Attorney's Office by removing funds from HSD's budget and allowing the City Attorney's Office to fund them directly with existing expense authority.

Council Provisos

"Of the appropriations in the Human Services Department's (HSD's) 2025 general fund budget, \$2.0 million is appropriated solely for the following purposes:

- 1) 1.0 FTE commercial sexual exploitation (CSE) Victim Advocate in HSD to partner with the Seattle Police

Human Services Department

Department (SPD) on diversion to direct services and supports and coordinate CSE work between SPD and community-based CSE service providers contracting to partner with SPD on diversion to direct services and supports for persons being commercially sexually exploited;

2) appropriate emergency assistance funds for CSE work by HSD CSE victim advocates and community-based service providers who are working in partnership with SPD on diversion to direct services and supports;

3) contract(s) with community-based advocates to provide supports for persons being commercially sexually exploited, to include collaboration with SPD on diversion supports and services;

4) contract(s) to provide immediate bed expansion with existing 'receiving center'(s) for persons who are being commercially sexually exploited;

5) contract(s) to establish a new 'receiving center' for persons who are being commercially sexually exploited.

It is the intent of the Council that, to the greatest extent possible:

1) procurement of funding subject to this proviso shall be conducted on an expedited basis to provide additional CSE supports as soon as is reasonably possible within existing HSD procurement policies;

2) contracts with community-based CSE advocates will ensure that they are available around the clock to provide survivor supports and collaborate with SPD, and organizations awarded funding for this purpose have experience working with law enforcement on diversion services and provision of CSE supports; and,

3) receiving centers funded through this source will be accessible around the clock."

"Of the appropriations in the Human Service Department's budget for Addressing Homelessness (HSD - BO-HS-H3000 - Addressing Homelessness), \$350,000 is appropriated solely for a seasonal winter weather shelter, open continuously through the winter, in District 5. This proviso will be removed if HSD provides a report to the Chair of the Housing and Human Services Committee demonstrating this CBA has been funded by another source, such as 2024 KCRHA underspend."

"Of the appropriations in the Human Services Department's (HSD's) 2025 budget for the Gender-Based Violence Services Budget Summary Level (PO-HAS-H4500), \$250,000 is appropriated solely for contracted culturally-specific services to address gender-based violence in Latinx and/or Spanish-speaking communities to be provided by Consejo Counseling and Referral Services. The Council has identified Consejo Counseling and Referral Services for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C."

"Of the appropriations in the Human Services Department's 2025 budget, \$110,000 General Fund is appropriated solely for technical assistance to community organizations supporting communities of color, low-income communities, immigrants and refugees, and other marginalized people who live or work in Seattle, and may be spent for no other purpose."

"Of the appropriations in the Human Services Department's (HSD's) 2025 general fund budget for the Gender-Based Violence Services Budget Summary Level (PO-HAS-H4500), \$250,000 appropriated solely for contracted services for gender-based violence supports for survivors in the deaf and hard of hearing community to be provided by Abused Deaf Women's Advocacy Services. The Council has identified Abused Deaf Women's Advocacy Services for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C."

"Of the appropriations in the Human Services Department's (HSD's) 2025 budget for the Gender-Based Violence Services Budget Summary Level (PO-HS-H4500), \$200,000 appropriated solely for contracted therapeutic services for survivors of commercial sexual exploitation, domestic violence, and sexual assault to be provided by the Aurora Commons S.H.E. Clinic. The Council has identified the Aurora Commons S.H.E. Clinic for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C."

Human Services Department

Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
HSD - BO-HS-H1000 - Supporting Affordability and Livability				
00100 - General Fund	13,484,704	16,306,817	21,290,437	17,525,845
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
Total for BSL: BO-HS-H1000	33,912,842	35,085,307	40,793,320	36,788,015
HSD - BO-HS-H2000 - Preparing Youth for Success				
00100 - General Fund	15,053,282	16,571,007	16,511,997	17,038,322
14500 - Payroll Expense Tax	321,816	376,250	642,805	654,589
16200 - Human Services Fund	25,880	100,000	-	-
Total for BSL: BO-HS-H2000	15,400,978	17,047,257	17,154,802	17,692,911
HSD - BO-HS-H3000 - Addressing Homelessness				
00100 - General Fund	68,272,587	109,908,804	118,817,489	124,858,095
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	-	-	-
14500 - Payroll Expense Tax	-	-	3,300,000	-
16200 - Human Services Fund	17,560,377	9,502,932	12,886,966	12,886,725
Total for BSL: BO-HS-H3000	94,427,054	123,112,688	138,868,248	141,724,528
HSD - BO-HS-H4000 - Supporting Safe Communities				
00100 - General Fund	50,825,753	55,836,868	56,142,180	60,959,035
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
Total for BSL: BO-HS-H4000	52,408,602	57,427,368	63,893,400	64,507,392
HSD - BO-HS-H5000 - Leadership and Administration				
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
Total for BSL: BO-HS-H5000	15,983,221	16,985,437	18,879,414	19,530,358
HSD - BO-HS-H6000 - Promoting Healthy Aging				
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

Human Services Department

Total for BSL: BO-HS-H6000	69,130,040	71,255,158	79,053,517	80,744,114
HSD - BO-HS-H7000 - Promoting Public Health				
00100 - General Fund	16,319,851	17,899,402	24,354,348	24,595,440
14510 - Opioid Settlement Proceed Fund	-	2,215,547	1,895,229	1,910,847
Total for BSL: BO-HS-H7000	16,319,851	20,114,949	26,249,577	26,506,287
Department Total	297,582,588	341,028,165	384,892,278	387,493,604
Department Full-Time Equivalents Total*	427.25	434.25	469.50	469.50

** 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 Summary by Fund Human Services Department

	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
00100 - General Fund	186,087,678	241,350,860	262,533,150	271,893,976
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	11,668,425	4,180,478
14510 - Opioid Settlement Proceed Fund	-	2,215,547	1,895,229	1,910,847
16200 - Human Services Fund	96,106,195	86,535,679	99,373,390	100,218,163
Budget Totals for HSD	297,582,588	341,028,165	384,892,278	387,493,604

Human Services Department

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
331110	Direct Fed Grants	127	-	-	-
333110	Ind Fed Grants	56,084	-	-	-
360900	Miscellaneous Revs-Other Rev	500	-	-	-
Total Revenues for: 00100 - General Fund		56,711	-	-	-
331110	Direct Fed Grants	5,879,209	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		5,879,209	-	-	-
360420	Other Judgments & Settlements	-	1,636,045	1,776,631	1,792,199
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		-	1,636,045	1,776,631	1,792,199
400000	Use of/Contribution to Fund Balance	-	579,502	118,598	118,648
Total Resources for:14510 - Opioid Settlement Proceed Fund		-	2,215,547	1,895,229	1,910,847
350180	Misc Fines & Penalties	100	-	-	-
Total Revenues for: 15210 - Prostituted Children Rescue Fd		100	-	-	-
337080	Other Private Contrib & Dons	1,256	-	-	-
Total Revenues for: 15220 - Community Services Donations		1,256	-	-	-
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	-	1,900,000	1,900,000

Human Services Department

360900	Miscellaneous Revs-Other Rev	10,536	-	-	-
397200	Interfund Revenue	2,347,549	2,548,243	3,091,746	3,095,270
Total Revenues for: 16200 - Human Services Fund		99,139,207	86,486,354	98,711,037	99,385,036
400000	Use of/Contribution to Fund Balance	-	49,326	135,353	306,127
Total Resources for:16200 - Human Services Fund		99,139,207	86,535,680	98,846,390	99,691,163
Total HSD Resources		105,076,482	88,751,227	100,741,619	101,602,010

Human Services Department

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Access to Services	6,013,957	6,606,181	6,893,244	7,047,346
Community Facilities	3,662,922	3,440,034	7,578,675	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	25,884,292	25,681,910
Total	33,912,842	35,085,307	40,793,320	36,788,015
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Access to Services	6,013,957	6,606,181	6,893,244	7,047,346
Full Time Equivalents Total	18.10	18.10	20.13	20.13

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Community Facilities	3,662,922	3,440,034	7,578,675	3,594,308
Full Time Equivalents Total	8.00	9.00	8.50	8.50

Emergency Preparedness and Program Administration

Human Services Department

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Food & Nutrition	23,323,400	24,317,165	25,884,292	25,681,910
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.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Family Support	6,556,242	7,317,788	7,626,343	7,860,862
Safety	-	-	43,000	-
Youth Development	8,844,736	9,729,470	9,485,459	9,832,049
Total	15,400,978	17,047,257	17,154,802	17,692,911
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Family Support	6,556,242	7,317,788	7,626,343	7,860,862
Full Time Equivalents Total	5.80	5.80	4.05	4.05

Human Services Department

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 Adopted	2026 Endorsed
Safety	-	-	43,000	-

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 Adopted	2026 Endorsed
Youth Development	8,844,736	9,729,470	9,485,459	9,832,049
Full Time Equivalents Total	18.85	18.85	15.57	15.57

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
City-Managed Homelessness Programs	3,615,040	10,129,230	21,692,039	18,914,602
Contract Oversight and Administration	535,014	1,245,052	1,933,069	1,977,603
Unified Care 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	109,430,178	114,797,398
Navigation Team	-	-	-	-
Shelters & Housing	-	-	-	-
Total	94,427,054	123,112,688	138,868,248	141,724,528
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

Human Services Department

for homeless services and provider contracts managed directly by the City and not under the purview of the King County Regional Homelessness Authority.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
City-Managed Homelessness Programs	3,615,040	10,129,230	21,692,039	18,914,602
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Homeless Outreach and Provider Ecosystem (HOPE) 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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Homelessness Prevention and Support	-	-	-	-

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.

Expenditures/FTE	2023	2024	2025	2026
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Human Services Department

	Actuals	Adopted	Adopted	Endorsed
King County Regional Homelessness Authority	88,286,481	109,281,471	109,430,178	114,797,398

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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Advocacy	-	-	-	-
Community Safety	33,802,221	36,138,155	39,568,764	39,584,681
Gender-Based Violence Services	14,269,663	16,108,344	15,958,811	16,304,696
Prevention & Intervention	-	-	-	-
Safe Communities Division Administration	2,404,055	2,698,693	3,699,874	3,848,372
Support Services	-	-	-	-
Victim Advocacy	1,932,663	2,482,177	4,665,951	4,769,643
Total	52,408,602	57,427,368	63,893,400	64,507,392
Full-time Equivalents Total*	39.50	39.50	46.00	46.00

**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:

Human Services Department

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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
Community Safety	33,802,221	36,138,155	39,568,764	39,584,681
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Gender-Based Violence Services	14,269,663	16,108,344	15,958,811	16,304,696

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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
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Human Services Department

Safe Communities Division Administration	2,404,055	2,698,693	3,699,874	3,848,372
Full Time Equivalents Total	17.00	17.00	21.00	21.00

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 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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)	-	-	-
Total	15,983,221	16,985,437	18,879,414	19,530,358
Full-time Equivalents Total*	78.00	78.00	77.50	77.50

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

Citywide Indirect Costs

Human Services Department

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 Adopted	2026 Endorsed
Citywide Indirect Costs	-	-	-	-

Cost Pool

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Cost Pool	-	-	-	-

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 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Indirect Cost Recovery	(10,477,746)	-	-	-

Human Services Department

Paid Time Off

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Paid Time Off	(768,653)	-	-	-

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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
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
Total	69,130,040	71,255,158	79,053,517	80,744,114
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 Adopted	2026 Endorsed
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

Human Services Department

disabilities with in-home services to enable them to live independently in the community.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
HIV Management	608,024	1,257,013	672,816	712,185
Physical Health Care	15,711,827	18,857,936	25,576,761	25,794,101
Total	16,319,851	20,114,949	26,249,577	26,506,287
Full-time Equivalents Total*	1.00	5.00	6.50	6.50

**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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
HIV Management	608,024	1,257,013	672,816	712,185

Physical Health Care

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

Human Services Department

adults.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Physical Health Care	15,711,827	18,857,936	25,576,761	25,794,101
Full Time Equivalents Total	1.00	5.00	6.50	6.50

Office for Civil Rights

Derrick Wheeler-Smith, Director

(206) 684-4500

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	7,660,631	7,986,095	7,863,947	8,185,747
Total Operations	7,660,631	7,986,095	7,863,947	8,185,747
Total Appropriations	7,660,631	7,986,095	7,863,947	8,185,747
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 Adopted 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 Adopted Budget is insufficient to cover all anticipated Citywide costs. General Fund reductions were identified to mitigate this shortfall. To preserve critical City services

Office for Civil Rights

due to the General Fund deficit, budget adjustments were made to OCR's grant programs and outreach and engagement programming.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Office for Civil Rights

Incremental Budget Changes

Office for Civil Rights

	Dollars	FTE
2024 Adopted Budget	7,986,095	38.50
Baseline		
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	-	-
Proposed Operating		
Final Adjustments for Standard Cost Changes	(123,362)	-
Grant Programming Adjustment	(550,000)	-
Outreach and Engagement Adjustment	(90,000)	-
Proposed Technical		
Remove Unfunded Title VI Coordinator Position	-	(0.50)
Remove Participatory Budgeting Sunsetting Positions	-	(3.00)
General Fund Revenue Adjustment	-	-
General Fund Revenue Adjustment	-	-
Total Incremental Changes	\$(122,148)	(3.50)
Total 2025 Adopted Budget	\$7,863,947	35.00

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)
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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)
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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.

Proposed Technical

Remove Unfunded Title VI Coordinator Position

Position Allocation	(0.50)
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Office for Civil Rights

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)
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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
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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
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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 Adopted	2026 Endorsed
Appropriations					
OCR - BO-CR-X1R00 - Civil Rights					
	00100 - General Fund	7,660,631	7,986,095	7,863,947	8,185,747
	Total for BSL: BO-CR-X1R00	7,660,631	7,986,095	7,863,947	8,185,747
Department Total		7,660,631	7,986,095	7,863,947	8,185,747
Department 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 Summary by Fund Office for Civil Rights

		2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund		7,660,631	7,986,095	7,863,947	8,185,747
Budget Totals for OCR		7,660,631	7,986,095	7,863,947	8,185,747

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
341900	General Government-Other Rev	700,159	784,797	874,336	921,966
360590	Program Income	22,200	19,100	20,100	20,100
Total Revenues for: 00100 - General Fund		722,359	803,897	894,436	942,066
Total OCR Resources		722,359	803,897	894,436	942,066

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	7,660,631	7,986,095	7,863,947	8,185,747
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Commissions	553,612	-	595,467	595,467
Full Time Equivalents Total	-	-	4.00	4.00

Community Investments

Office for Civil Rights

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Community Investments	1,681,154	1,080,000	530,000	510,000
Full Time Equivalents Total	3.00	3.00	-	-

Leadership and Administration

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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

www.seattle.gov/sdc

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	10,546,772	11,260,101	8,347,090	8,738,640
Other Funding - Operating	95,853,891	106,407,282	114,128,174	118,035,763
Total Operations	106,400,664	117,667,383	122,475,264	126,774,403
Total Appropriations	106,400,664	117,667,383	122,475,264	126,774,403

Full-Time Equivalents Total*	474.00	482.00	462.00	462.00
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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 Adopted Budget sunsets 9 positions in January 2025, which is earlier than previously planned, and defunds an additional 6 positions to align the budget with the volume of anticipated work. In June 2025, SDCI will sunset an additional 11 positions and defund 3 more positions to continue the alignment of the budget with the volume of work. The adopted budget includes a 6.5% annual inflationary fee adjustment so that fees recover the costs of permitting and inspections. Adopted 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. For additional information, please see Ordinances 127133 and 127134.

The adopted budget maintains core services for the Seattle Department of Construction and Inspections and continues to fund tenant services and eviction legal 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.

Seattle Department of Construction and Inspections

The General Fund revenue forecast for the City's 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:

- The tenant services budget is reduced by \$983,000. Of this amount, \$527,000 is shifting to the Human Services Department for rental assistance payments. The remaining budget of \$1,586,015 is shifting from General Fund to the Payroll Expense Tax.
- 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.

City Council Changes to the Proposed Budget

The City Council made the following changes to SDCI's proposed budget:

- Temporarily restored funding for 14 positions funded by SDCI's Construction and Inspections Fund. These positions were proposed for elimination in January 2025; Council extended these positions to June 2025;
- Added \$355,000 of ongoing Payroll Expense Tax funding for tenant services and moved the entire rental assistance budget of \$527,000 to the Human Services Department;
- Imposed a proviso to exclude rental assistance from the scope of tenant services that are funded from SDCI's budget; and
- Imposed a proviso to limit eviction legal defense expenditures to clients who make 200% or less of the Federal poverty level.

Seattle Department of Construction and Inspections

Incremental Budget Changes

Seattle Department of Construction and Inspections

	Dollars	FTE
2024 Adopted Budget	117,667,383	482.00
Baseline		
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	-	-
Proposed Operating		
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	-	-
Proposed Technical		
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	-	-
Council		
Increase Tenant Services Funding	355,000	-
Transfer Funding from the Seattle Department of Construction & Inspections (SDCI) to HSD for Tenant Rent Arrears	(527,000)	-
Restoring Limited Position Reductions for Six Months	1,236,822	11.00
Fund Balancing Entries - Adopted Budget	-	-

Council Provisos

Seattle Department of Construction and Inspections

Tenant Services Grants and Contracts Provisos; Proviso for 6-Month Position Extension

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Total Incremental Changes	\$4,807,881	(20.00)
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Total 2025 Adopted Budget	\$122,475,264	462.00
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Description of Incremental Budget Changes

Baseline

Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures	\$10,730,642
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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	\$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)
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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	-
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This budget-neutral action adjusts SDCl's budget into the correct program and account codes.

Proposed Operating

Staffing Changes

Expenditures	\$(5,016,775)
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Position Allocation	(20.00)
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Seattle Department of Construction and Inspections

The City Council altered this proposal to extend 12 of these positions for an additional 6 months. For additional information, see the Council Changes section below. The proposed budget description is as follows:

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.

2025-2026 Fee Legislation Revenue Change

Revenues	\$7,598,200
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This action aligns revenues in SDCI's 2025 Adopted and 2026 Endorsed budgets with SDCI's fee changes (Ordinances 127133 and 127134). The fee changes revise 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 change 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)
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The Council altered this proposal by restoring \$355,000 of funding for tenant services and moving \$527,000 of the tenant services budget to the Human Services Department (HSD). The funding in HSD will be used for rental assistance payments. For additional information, please see the Council Changes section below. The proposed budget description is as follows:

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	-
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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)

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

Seattle Department of Construction and Inspections

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.

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 adopted 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

Seattle Department of Construction and Inspections

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

Overhead Technical Adjustment

Expenditures	\$1,083,098
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This action adjusts the distribution of indirect overhead 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
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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)
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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.

Construction and Inspections Fund 2024 Revenue Adjustments

Revenues	\$6,719,043
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Seattle Department of Construction and Inspections

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
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This technical adjustment increases penalty fee revenue going to the General Fund based on actual revenues received in 2023.

Fund Balancing Entry

Revenues	\$(6,302,516)
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This item is a technical adjustment to balance revenues and expenditures for fund 48100, the Construction and Inspections Fund, which is managed by SDCI.

Council

Increase Tenant Services Funding

Expenditures	\$355,000
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The adopted budget allocates \$136 million in Payroll Expense Tax proceeds in 2025 for housing and services. This item provides \$355,000 of ongoing Payroll Expense Tax to increase funding for tenant services programs.

Transfer Funding from the Seattle Department of Construction & Inspections (SDCI) to HSD for Tenant Rent Arrears

Expenditures	\$(527,000)
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The adopted budget allocates \$136 million in Payroll Expense Tax proceeds in 2025 for housing and services. This item transfers funding for tenant rent arrears services from SDCI to HSD. It reduces SDCI's budget by \$527,000 (Payroll Tax Fund) and adds \$527,000 of appropriation to HSD's budget for this purpose.

Restoring Limited Position Reductions for Six Months

Expenditures	\$1,236,822
Position Allocation	11.00

The City Council modified changes in the proposed budget, reinstating some position reductions and funding them for 6 months in 2025. This is a one-time increase in the Construction and Inspections Fund. This item also increases position authority by 11.0 FTE for the six-month restoration of 14 positions (including three unfunded positions with sustained position authority) subject to layoff. These positions will not continue in 2026 and will be removed in the 2026 Proposed Budget baseline.

Fund Balancing Entries - Adopted Budget

Revenues	\$1,236,823
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This is a technical item to record a fund balancing entry for the Construction and Inspections Fund. This entry is necessary to balance the fund due to changes made during the Council phase of the budget process.

Council Provisos

Tenant Services Grants and Contracts Provisos; Proviso for 6-Month Position Extension

Seattle Department of Construction and Inspections

"Of the appropriations for tenant services grants and contracts in the Seattle Department of Construction and Inspections' Compliance Budget Summary Level (SDCI-BO-CI-U2400-Compliance), all appropriations are solely for education of tenants and landlords on landlord tenant law, staffing a live tenant hotline, referrals for and assistance with securing rental assistance, mediation, interpretation services, and eviction legal defense and may be spent for no other purposes."

"The appropriation for tenant services grants and contracts in the Seattle Department of Construction and Inspections' Compliance Budget Summary Level (SDCI-BO-CI-U2400-Compliance) for eviction defense legal proceedings is limited to clients with incomes at or below 200% of the federal poverty level and may be used for no other purpose. Income verification confirmation must be submitted quarterly to SDCI."

"Of the appropriation in the 2025 Budget for the Seattle Department of Construction and Inspection's Land Use & Engineering Services Budget Summary Level (SDCI-BO-CI-U2000), \$1,236,822 is appropriated solely for retaining any combination of the following positions: Land Use Planner II (#10003705), Land Use Planner III (#10005732, #10005733, #10005936, #10005937, #10006798, #10006800, #10006801, #10006802, #10006803, #10006804, #10006806, #10006807), and Land Use Planner IV (#10006808) and may be spent for no other purpose."

Seattle Department of Construction and Inspections

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
SDCI - BO-CI-U2000 - Land Use & Engineering Services				
48100 - Construction and Inspections	-	-	45,005,966	45,056,784
Total for BSL: BO-CI-U2000	-	-	45,005,966	45,056,784
SDCI - BO-CI-U2100 - Customer Success				
00100 - General Fund	-	-	84,147	56,497
48100 - Construction and Inspections	-	-	12,109,283	12,411,276
Total for BSL: BO-CI-U2100	-	-	12,193,430	12,467,773
SDCI - BO-CI-U2200 - Land Use Services				
00100 - General Fund	202,989	306,908	-	-
48100 - Construction and Inspections	22,648,207	26,115,542	-	-
Total for BSL: BO-CI-U2200	22,851,196	26,422,449	-	-
SDCI - BO-CI-U2300 - Permit Services				
48100 - Construction and Inspections	27,343,424	31,556,870	-	-
Total for BSL: BO-CI-U2300	27,343,424	31,556,870	-	-
SDCI - BO-CI-U23A0 - Inspections				
00100 - General Fund	179,992	259,613	-	-
48100 - Construction and Inspections	29,606,813	31,716,426	34,010,816	35,656,151
Total for BSL: BO-CI-U23A0	29,786,805	31,976,039	34,010,816	35,656,151
SDCI - BO-CI-U2400 - Compliance				
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	1,586,015	1,586,015
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
Total for BSL: BO-CI-U2400	14,667,714	16,000,221	15,463,953	16,119,364
SDCI - BO-CI-U2500 - Leadership and Administration				
48100 - Construction and Inspections	-	(30,288)	-	552,382
Total for BSL: BO-CI-U2500	-	(30,288)	-	552,382
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

Seattle Department of Construction and Inspections

Total for BSL: BO-CI-U2600	2,638,924	2,665,484	2,908,704	3,049,651
SDCI - BO-CI-U2700 - Process Improvements				
48100 - Construction and Inspections	-	-	4,195,089	4,320,396
Total for BSL: BO-CI-U2700	-	-	4,195,089	4,320,396
SDCI - BO-CI-U2800 - Process Improvements & Technology				
48100 - Construction and Inspections	9,112,601	9,076,608	-	-
Total for BSL: BO-CI-U2800	9,112,601	9,076,608	-	-
SDCI - BO-CI-U2900 - Technology Investments				
48100 - Construction and Inspections	-	-	8,697,306	9,551,903
Total for BSL: BO-CI-U2900	-	-	8,697,306	9,551,903
Department Total	106,400,664	117,667,383	122,475,264	126,774,403
Department Full-Time Equivalents Total*	474.00	482.00	462.00	462.00

** 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 Summary by Fund Seattle Department of Construction and Inspections

	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
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
14500 - Payroll Expense Tax	455,985	455,000	1,586,015	1,586,015
30010 - REET I Capital Fund	268,370	360,000	360,000	360,000
48100 - Construction and Inspections	94,987,924	105,450,670	112,030,460	115,932,739
Budget Totals for SDCI	106,400,664	117,667,383	122,475,264	126,774,403

Seattle Department of Construction and Inspections

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total Revenues for: 00100 - General Fund		542,432	390,000	475,000	475,000
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	-	-	-
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

Seattle Department of Construction and Inspections

Total Revenues for: 48100 - Construction and Inspections		83,224,558	88,674,806	100,320,290	106,465,902
400000	Use of/Contribution to Fund Balance	-	16,775,864	11,710,170	9,466,837
Total Resources for:48100 - Construction and Inspections		83,224,558	105,450,670	112,030,460	115,932,739
Total SDCI Resources		83,766,990	105,840,670	112,505,460	116,407,739

Seattle Department of Construction and Inspections

Appropriations by Budget Summary Level and Program

Seattle Department of Construction and Inspections

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Land Use	-	-	6,503,228	6,293,979
Land Use & Engineering Services CBA	-	-	3,923,387	3,923,387
Permit & Engineering	-	-	34,579,351	34,839,418
Total	-	-	45,005,966	45,056,784
Full-time Equivalents Total*	-	-	150.00	150.00

**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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Land Use	-	-	6,503,228	6,293,979
Full Time Equivalents Total	-	-	33.00	33.00

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Land Use & Engineering Services CBA	-	-	3,923,387	3,923,387

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 Adopted	2026 Endorsed
Permit & Engineering	-	-	34,579,351	34,839,418

Seattle Department of Construction and Inspections

Full Time Equivalents Total - - 117.00 117.00

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 Adopted	2026 Endorsed
Customer Success	-	-	10,778,441	11,052,783
Customer Success CBA	-	-	1,414,990	1,414,990
Total	-	-	12,193,430	12,467,773
Full-time Equivalents Total*	-	-	49.00	49.00

**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 Adopted	2026 Endorsed
Customer Success	-	-	10,778,441	11,052,783
Full Time Equivalents Total	-	-	49.00	49.00

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 that is accessed is appropriated in the programs in which it will be spent.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
Land Use Services	22,851,196	24,750,208	-	-

Seattle Department of Construction and Inspections

Land Use Services CBA	-	1,672,241	-	-
Total	22,851,196	26,422,449	-	-
Full-time Equivalents Total*	101.00	103.00	(7.00)	(7.00)
*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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Land Use Services	22,851,196	24,750,208	-	-
Full Time Equivalents Total	101.00	103.00	(7.00)	(7.00)

Land Use Services CBA

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Program Expenditures				
Permit Services	27,343,424	27,890,735	-	-
Permit Services CBA	-	3,666,136	-	-
Total	27,343,424	31,556,870	-	-

Seattle Department of Construction and Inspections

Full-time Equivalents Total*	109.00	109.00	-	-
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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*

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
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
Total	29,786,805	31,976,039	34,010,816	35,656,151
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

Seattle Department of Construction and 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 Adopted	2026 Endorsed
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

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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
Compliance	12,436,829	13,142,814	12,659,633	13,190,517
Compliance Resources	-	450,000	-	-
Rental Housing	2,230,885	2,407,407	2,804,320	2,928,847
Total	14,667,714	16,000,221	15,463,953	16,119,364
Full-time Equivalents Total*	57.00	60.00	58.00	58.00

**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, reduce the deterioration of structures and properties to reduce blight, and manage the adoption of administrative rules and response to

Seattle Department of Construction and Inspections

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	Adopted	Endorsed
Compliance	12,436,829	13,142,814	12,659,633	13,190,517
Full Time Equivalents Total	43.00	46.00	44.00	44.00

Compliance Resources

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	Adopted	Endorsed
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	Adopted	Endorsed
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)
Total	-	(30,288)	-	552,382
Full-time Equivalents Total*	66.00	67.00	72.00	72.00

**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:

Seattle Department of Construction and Inspections

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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
Departmental Indirect Costs	-	5,116,378	6,058,706	6,330,825
Full Time Equivalents Total	39.00	40.00	42.00	42.00

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 Adopted	2026 Endorsed
Divisional Indirect Costs	-	4,386,726	2,533,284	2,642,692
Full Time Equivalents Total	27.00	27.00	30.00	30.00

Indirect Cost Recovery Offset

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Indirect Cost Recovery Offset	-	(38,832,507)	(39,297,517)	(40,346,399)

Seattle Department of Construction and Inspections

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Govt Policy, Safety & Support	2,638,924	2,665,484	2,908,704	3,049,651
Total	2,638,924	2,665,484	2,908,704	3,049,651
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Process Improvements	-	-	4,195,089	4,320,396
Total	-	-	4,195,089	4,320,396
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Process Improvements and Tech	9,112,601	9,076,608	-	-
Total	9,112,601	9,076,608	-	-
Full-time Equivalents Total*	9.00	9.00	(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*

SDCI - BO-CI-U2900 - Technology Investments

Seattle Department of Construction and Inspections

The purpose of the Technology Investments Budget Summary Level is to maintain the Seattle Department of Construction and Inspections' permitting technology products and programs.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Technology Investments	-	-	8,697,306	9,551,903
Total	-	-	8,697,306	9,551,903

**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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	12,070,174	11,460,235	10,335,107	10,908,446
Other Funding - Operating	14,470,732	25,781,034	20,834,512	20,433,741
Total Operations	26,540,906	37,241,269	31,169,619	31,342,187
Total Appropriations	26,540,906	37,241,269	31,169,619	31,342,187
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 Adopted and 2026 Endorsed Budgets maintain 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 adopted 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 adopted 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 used to develop the 2025-26 Proposed Budget was 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 adopted 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 adopted budget focuses reductions in workforce development programs, allowing time for the City to complete a cross-departmental assessment of its

Office of Economic Development

workforce investments to ensure these investments advance the City's workforce goals and provide desired outcomes. The impact of these reductions is mitigated by continued investment in workforce development programs by regional partners.

City Council Changes to the Proposed Budget

The Council approved several amendments to the 2025-26 Proposed Budget detailed in the Council Changes section below. The Council added funding for workforce training focused on technological skills and for various supports to the Capitol Hill neighborhood business district. Additionally, the Council provided ongoing funding for the Storefront Repair Fund. The Council imposed provisos to support neighborhood business districts and the Ballard Brewery District.

Office of Economic Development

Incremental Budget Changes

Office of Economic Development

	Dollars	FTE
2024 Adopted Budget	37,241,268	61.00
Baseline		
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	-
Proposed Operating		
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)
Proposed Technical		
Ongoing Changes from Current Year Legislation	-	1.50
August General Fund Revenue Adjustment	-	-
Final Adjustments for Standard Cost Changes	(45,192)	-
Council		
Ongoing Support for the Storefront Repair Fund	800,000	-
Restore Funding for Workforce Development Focused on Technological Skills	100,000	-
Support for Capitol Hill Neighborhood Business District	-	-

Office of Economic Development

Council Provisos

Proviso Funding to Support Neighborhood Business Districts	-	-
Proviso Funding for the Ballard Brewery District	-	-

Total Incremental Changes	\$(6,071,649)	2.00
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Total 2025 Adopted Budget	\$31,169,619	63.00
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Description of Incremental Budget Changes

Baseline

Remove One-Time Items

Expenditures	\$(18,136,499)
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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 partially restored and made ongoing in the 2025 Adopted and 2026 Endorsed Budgets.

Remove One-Time Community Development Block Grant Funding

Expenditures	\$(1,000,000)
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Revenues	\$(1,000,000)
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For the 2025 Adopted and 2026 Endorsed Budgets, 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 partially restored in the adopted budget.

Miscellaneous Technical Corrections

Expenditures	-
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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
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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

Office of Economic Development

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.

Proposed Operating

Ongoing Support for Business Community Ownership Fund

Expenditures \$2,500,000

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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 adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for 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 used to develop the 2025-26 Proposed Budget was 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 adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for 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 used to develop the 2025-26 Proposed Budget was 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 adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for 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

Office of Economic Development

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
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The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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 adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for 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. 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 adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for 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 Adopted and 2026 Endorsed Budgets, 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 adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for 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

Office of Economic Development

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 adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for 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.

One-Time Support for Enhanced Downtown Services as part of the Mayor's Downtown Activation Plan

Expenditures	\$1,500,000
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The adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for 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
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The adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for 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
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The adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for 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.

Office of Economic Development

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 Council altered this proposal by partially restoring funding for workforce training focused on technological skills. Refer to the Council changes section below. The proposed budget description follows:

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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 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)

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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)

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.

Office of Economic Development

Proposed Technical

Ongoing Changes from Current Year Legislation

Position Allocation 1.50

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

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)

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.

Council

Ongoing Support for the Storefront Repair Fund

Expenditures \$800,000

This ongoing Council Budget Action adds \$800,000 Payroll Expense Tax Fund in 2025 and 2026 to provide ongoing support for the Storefront Repair Fund. Initially launched in 2022 in response to increasing incidents of broken windows, doors, and other property damage, the Storefront Repair Fund provides grant awards to small businesses for storefront repairs in exchange for an appropriate public benefit. The Storefront Repair Fund was initially supported using one-time federal Coronavirus Local Fiscal Recovery (CLFR) funds made available as part of the American Rescue Plan Act. All remaining one-time CLFR budget for this program was fully expended in 2024.

Restore Funding for Workforce Development Focused on Technological Skills

Expenditures \$100,000

This one-time Council Budget Actions adds \$100,000 Payroll Expense Tax Fund in 2025 to support workforce training, career counseling, and job placement services focused on developing technological skills for low-income individuals, provided by a community-based organization such as the Filipino Community of Seattle's Innovation Learning Center (ILC). The proposed budget reduced external workforce development programs and services and realigned the Office of Economic Development's focus around sector-specific strategies that support key industry work. This workforce development strategic realignment reduced funding workforce training, career counseling, and job placement services focused on developing technological skills for low-income individuals by \$150,000.

Support for Capitol Hill Neighborhood Business District

Expenditures -

This ongoing Council Budget Action adds \$150,000 General Fund beginning in 2026 to provide support for the Capitol Hill neighborhood business district. Funding will be provided to one or more organizations with ties to the Capitol Hill business community and will support capacity building for the establishment or expansion of a business

Office of Economic Development

improvement area, businesses and property owner outreach and engagement, visitor assistance, outreach with unhoused neighbors, and other tasks to support the business districts.

Council Provisos

Proviso \$200,000 JumpStart Fund in OED for neighborhood business districts

This Council Budget Action would impose the following proviso:

“Of the appropriation in the 2025 budget for the Office of Economic Development (OED), \$200,000 JumpStart Fund that is not already appropriated to support neighborhood business districts and business improvement areas is appropriated solely for additional support to neighborhood business districts that have been historically under-resourced and do not anticipate being able to establish a Business Improvement Area (BIA) before the end of 2027, and may be spent for no other purpose.”

Proviso \$100,000 JumpStart Fund in OED for Ballard Brewery District support

This Council Budget Action would impose the following proviso:

“Of the appropriations in the 2025 budget for the Office of Economic Development, \$100,000 JumpStart Fund is appropriated solely for marketing, planning and activation supports for the Ballard Brewery District, and may be spent for no other purpose.”

Office of Economic Development

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
OED - BO-ED-ADMIN - Leadership and Administration				
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
Total for BSL: BO-ED-ADMIN	4,053,542	7,662,498	9,215,653	9,078,082
OED - BO-ED-X1D00 - Business Services				
00100 - General Fund	8,348,800	7,277,845	5,600,223	5,949,183
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	5,805,360	-	-	-
14500 - Payroll Expense Tax	8,333,203	22,300,926	16,353,743	16,314,923
Total for BSL: BO-ED-X1D00	22,487,364	29,578,771	21,953,966	22,264,106
Department Total	26,540,906	37,241,269	31,169,619	31,342,187
Department 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 Summary by Fund Office of Economic Development

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	12,070,174	11,460,235	10,335,107	10,908,446
12400 - Arts and Culture Fund	-	-	-	-
14000 - Coronavirus Local Fiscal Recovery Fund	5,805,360	-	-	-
14500 - Payroll Expense Tax	8,665,372	25,781,034	20,834,512	20,433,742
Budget Totals for OED	26,540,906	37,241,269	31,169,619	31,342,187

Office of Economic Development

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total Revenues for: 00100 - General Fund		832,654	2,155,000	1,715,000	1,715,000
331110	Direct Fed Grants	5,805,360	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		5,805,360	-	-	-
Total OED Resources		6,638,014	2,155,000	1,715,000	1,715,000

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	4,053,542	7,662,498	9,215,653	9,078,082
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Office of Economic Development

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Pooled Benefits	871,025	761,449	847,663	926,571

OED - BO-ED-X1D00 - Business Services

The purpose of the Business Services Budget Summary Level is to promote economic development in the City.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Business Services	22,487,364	29,578,771	21,953,966	22,264,106
Total	22,487,364	29,578,771	21,953,966	22,264,106
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	1,143,632	1,218,519	1,314,214	1,380,463
Total Operations	1,143,632	1,218,519	1,314,214	1,380,463
Total Appropriations	1,143,632	1,218,519	1,314,214	1,380,463
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 Adopted and 2026 Endorsed budgets 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.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Office of Hearing Examiner

Incremental Budget Changes

Office of Hearing Examiner

	Dollars	FTE
2024 Adopted Budget	1,218,519	5.00
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	110,737	-
Proposed Operating		
Increase Filing Fees Revenue	-	-
Proposed Technical		
Citywide Adjustments for Standard Cost Changes	(24,353)	-
Final Adjustments for Standard Cost Changes	(10,689)	-
Ongoing Changes from Current Year Legislation	20,000	-
Total Incremental Changes	\$95,695	-
Total 2025 Adopted Budget	\$1,314,214	5.00

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.

Proposed Technical

Citywide Adjustments for Standard Cost Changes

Expenditures \$(24,353)

Office of Hearing Examiner

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)
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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.

Ongoing Changes from Current Year Legislation

Expenditures	\$20,000
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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 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 Adopted	2026 Endorsed
Appropriations				
HXM - BO-HX-V1X00 - Office of the Hearing Examiner				
00100 - General Fund	1,143,632	1,218,519	1,314,214	1,380,463
Total for BSL: BO-HX-V1X00	1,143,632	1,218,519	1,314,214	1,380,463
 Department Total	 1,143,632	 1,218,519	 1,314,214	 1,380,463
 Department 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 Summary by Fund Office of Hearing Examiner

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	1,143,632	1,218,519	1,314,214	1,380,463
Budget Totals for HXM	1,143,632	1,218,519	1,314,214	1,380,463

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
341180	Legal Service Fees	16,623	16,000	16,000	16,000
341900	General Government-Other Rev	4,280	4,000	7,500	7,500
Total Revenues for: 00100 - General Fund		20,903	20,000	23,500	23,500
 Total HXM Resources		 20,903	 20,000	 23,500	 23,500

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Office of the Hearing Examiner	1,143,632	1,218,519	1,314,214	1,380,463
Total	1,143,632	1,218,519	1,314,214	1,380,463
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	10,997,279	50,906	-	-
Other Funding - Operating	233,615,720	339,284,068	344,324,821	348,206,418
Total Operations	244,612,999	339,334,974	344,324,821	348,206,418
Total Appropriations	244,612,999	339,334,974	344,324,821	348,206,418
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 Adopted and 2026 Endorsed Budgets maintain 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 adopted 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 2025 Adopted Budget of \$344.3 million is increasing by approximately \$5 million relative to the 2024 Adopted Budget. Modest reductions in the allocation of Payroll Expense Tax proceeds for housing investments are offset by increases in other funding sources. The adopted 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 used to develop the 2025-26 Proposed Budget was 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 adopted budget focuses reductions in areas that will have minimal impact on community, such as continuing to hold

Office of Housing

positions vacant. Additionally, the adopted budget aligns scalable programs, such as multifamily rental and homeownership capital programs, with available resources.

City Council Changes to the Proposed Budget

The Council approved several amendments to the 2025-26 Proposed Budget detailed in the Council Changes section below. The Council amended the proposed budget to recognize anticipated revenues from 2023 Housing Levy investment earnings and provided funded, backed by these revenues, to the Human Services Department to support homelessness prevention services. Additionally, the Council partially restored one-time funding for homeownership capital production in the 2026 Endorsed Budget. The Council imposed a proviso to support pre-development costs for housing in the Central District.

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Incremental Budget Changes

Office of Housing

	Dollars	FTE
2024 Adopted Budget	339,334,974	66.00
Baseline		
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)	-
Proposed Operating		
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)	-
Proposed Technical		
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	-	-

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Council

Funding for Homelessness Prevention Services	1,900,000	-
Restore Payroll Expense Tax Funding for Homeownership Capital	-	-

Council Provisos

Proviso Funding to Support Pre-Development Costs for Housing in the Central District	-	-
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Total Incremental Changes	\$4,989,848	3.00
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Total 2025 Adopted Budget	\$344,324,821	69.00
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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 Adopted and 2026 Endorsed Budgets, 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 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.

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Remove Erroneous Ongoing Budget

Expenditures \$(906)

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.

Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$1,219,174

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)

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. Additional 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 adopted budget allocates \$136 million in Payroll Expense Tax proceeds in 2025 for housing and services. 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

Office of Housing

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 adopted budget allocates \$136 million in Payroll Expense Tax proceeds in 2025 for housing and services. 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 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 adopted budget allocates \$136 million in Payroll Expense Tax proceeds in 2025 for housing and services. 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 Adopted and 2026 Endorsed Budgets, 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.

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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.

Hold Positions Vacant to Realize Payroll Expense Tax Savings

Expenditures \$(497,047)

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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 Council altered this proposal by partially restoring one-time funding for homeownership capital production in 2026. Refer to the Council changes section below. The proposed budget description follows:

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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 used to develop the 2025-26 Proposed Budget was 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.

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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.

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 adopted budget allocates \$136 million in Payroll Expense Tax proceeds in 2025 for housing and services. 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 adopted budget allocates \$136 million in Payroll Expense Tax proceeds in 2025 for housing and services. 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.

Office of Housing

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.

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

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

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.

Council

Funding for Homelessness Prevention Services

Expenditures \$1,900,000

Revenues \$1,900,000

This one-time Council Budget Action (CBA) provides \$1.9 million in 2025 and 2026 to support homelessness prevention services, including rent payments and addressing rent arrears. This CBA is supported by anticipated revenues from 2023 Housing Levy investment earnings which are recognized by this item. The Office of Housing will execute cash transfers from the Low-Income Housing Fund to the Human Services Fund in 2025 and 2026 to support spending in the Human Services Department. There is a corresponding change in the Human Services Department's budget.

Restore Payroll Expense Tax Funding for Homeownership Capital

Expenditures -

This one-time Council Budget Action (CBA) adds \$3.4 million Payroll Expense Tax Fund in 2026 for homeownership capital production. The proposed budget reduced funding for homeownership capital production by \$1.75 million in both 2025 and 2026 to align budget with the anticipated homeownership project pipeline.

Office of Housing

Council Provisos

Proviso \$100,000 JumpStart Fund in OH to support pre-development costs for housing in the Central District

This Council Budget Action would impose the following proviso:

"Of the appropriations in the Office of Housing's 2025 budget for the Multi-Family Housing Budget Summary Level (OH-BO-HU-3000), \$100,000 is appropriated solely for pre-development costs for housing in the Central District and may be spent for no other purpose."

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Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
OH - BO-HU-1000 - Leadership and Administration				
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
Total for BSL: BO-HU-1000	7,253,191	9,965,426	11,595,426	11,007,586
OH - BO-HU-2000 - Homeownership & Sustainability				
00100 - General Fund	193,646	907	-	-
14500 - Payroll Expense Tax	2,612,716	8,788,264	7,089,091	10,510,349
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
Total for BSL: BO-HU-2000	18,454,915	27,621,219	30,071,115	29,716,562
OH - BO-HU-3000 - Multifamily Housing				
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	178,419,469	177,272,649
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	-	-	-

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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
Total for BSL: BO-HU-3000	218,904,893	301,748,329	302,658,281	307,482,270
Department Total	244,612,999	339,334,974	344,324,821	348,206,418
Department 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 Summary by Fund Office of Housing

	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
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	142,461,087
16400 - Low Income Housing Fund	-	185,412,215	198,417,385	193,582,109
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
Budget Totals for OH	244,612,999	339,334,974	344,324,821	348,206,418

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Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
331110	Direct Fed Grants	1,365,667	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		1,365,667	-	-	-
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
360020	Inv Earn-Residual Cash	-	-	1,900,000	1,900,000
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
Total Revenues for: 16400 - Low Income Housing Fund		-	200,059,238	186,397,694	180,709,238
400000	Use of/Contribution to Fund Balance	-	(14,647,023)	12,019,691	12,872,871
Total Resources for:16400 - Low Income Housing Fund		-	185,412,215	198,417,385	193,582,109
360020	Inv Earn-Residual Cash	14,820	-	-	-
360140	Loan Interest Pmts Per Terms	4,215	-	-	-
360600	Principal On Loan	5,159	-	-	-
Total Revenues for: 16402 - 2002 Levy Very LIH Fund		24,193	-	-	-
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	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		438,312	-	-	-
360020	Inv Earn-Residual Cash	128,485	-	-	-

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Total Revenues for: 16404 - 2002 Levy O&M Fund		128,485	-	-	-
360020	Inv Earn-Residual Cash	3,817	-	-	-
360140	Loan Interest Pmts Per Terms	37,702	-	-	-
360600	Principal On Loan	515,542	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		557,061	-	-	-
360020	Inv Earn-Residual Cash	149,439	-	-	-
360140	Loan Interest Pmts Per Terms	70,431	-	-	-
360600	Principal On Loan	107,571	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		327,442	-	-	-
360020	Inv Earn-Residual Cash	116,101	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		116,101	-	-	-
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	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		154,049	-	-	-
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	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		600,494	-	-	-
311010	Real & Personal Property Taxes	217	-	-	-
360020	Inv Earn-Residual Cash	157,110	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		157,326	-	-	-
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	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		52,711,534	-	-	-
311010	Real & Personal Property Taxes	6,064,970	-	-	-

Office of Housing

360020	Inv Earn-Residual Cash	136,468	-	-	-
360140	Loan Interest Pmts Per Terms	364,479	-	-	-
360600	Principal On Loan	1,477,933	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		8,043,850	-	-	-
360020	Inv Earn-Residual Cash	65,343	-	-	-
Total Revenues for: 16420 - 1986 Levy O&M Fund		65,343	-	-	-
360020	Inv Earn-Residual Cash	462,853	-	-	-
Total Revenues for: 16421 - O&M Sales Tax		462,853	-	-	-
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	-	-	-
Total Revenues for: 16430 - Housing Incentive Fund		84,996,655	-	-	-
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	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		23,009,980	-	-	-
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
345020	Zoning & Subdivision Fees	5,764,184	5,100,000	2,600,000	2,600,000

Office of Housing

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
Total Revenues for: 16600 - Office of Housing Fund		12,707,573	16,863,142	14,721,825	14,524,114
400000	Use of/Contribution to Fund Balance	-	(5,105,441)	(1,658,186)	(2,360,892)
Total Resources for:16600 - Office of Housing Fund		12,707,573	11,757,701	13,063,639	12,163,222
Total OH Resources		185,866,917	197,169,917	211,481,024	205,745,331

Office of Housing

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 Adopted	2026 Endorsed
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)
Total	7,253,191	9,965,426	11,595,426	11,007,586
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 Adopted	2026 Endorsed
Citywide Indirect Costs	1,811,603	2,058,356	1,999,396	2,182,928

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 Adopted	2026 Endorsed
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

Office of Housing

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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Pooled Benefits	(689,806)	(623,546)	(722,971)	(764,564)

Office of Housing

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Home Ownership	7,786,975	16,179,273	14,510,985	17,945,165
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
Total	18,454,915	27,621,219	30,071,115	29,716,562
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*

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Home Ownership	7,786,975	16,179,273	14,510,985	17,945,165
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Office of Housing

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Asset Management	51,597,642	22,993,122	51,888,642	57,323,039
Multifamily Lending	167,307,250	278,755,207	250,769,639	250,159,231
Total	218,904,893	301,748,329	302,658,281	307,482,270
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*

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Multifamily Lending	167,307,250	278,755,207	250,769,639	250,159,231
Full Time Equivalents Total	9.50	9.00	9.00	9.00

Office of Immigrant and Refugee Affairs

Hamdi Mohamed, Director

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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 Adopted	2026 Endorsed
Department Support				
General Fund Support	5,312,339	6,241,007	6,224,830	6,570,612
Other Funding - Operating	175,004	163,114	142,227	151,567
Total Operations	5,487,344	6,404,121	6,367,057	6,722,179
Total Appropriations	5,487,344	6,404,121	6,367,057	6,722,179
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 Adopted 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 Adopted 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.

Office of Immigrant and Refugee Affairs

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.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Office of Immigrant and Refugee Affairs

Incremental Budget Changes

Office of Immigrant and Refugee Affairs

	Dollars	FTE
2024 Adopted Budget	6,404,121	12.50
Baseline		
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)	-
Proposed Operating		
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)	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(14,872)	-
New Citizenship Program Fund Source Update	6,397	-
Total Incremental Changes	\$(37,064)	-
Total 2025 Adopted Budget	\$6,367,057	12.50

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)
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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)
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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.

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.

Office of Immigrant and Refugee Affairs

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
OIRA - BO-IA-X1N00 - Office of Immigrant and Refugee Affairs				
00100 - General Fund	5,312,339	6,241,007	6,224,830	6,570,612
14500 - Payroll Expense Tax	175,004	163,114	142,227	151,567
Total for BSL: BO-IA-X1N00	5,487,344	6,404,121	6,367,057	6,722,179
Department Total	5,487,344	6,404,121	6,367,057	6,722,179
Department 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 Summary by Fund Office of Immigrant and Refugee Affairs

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	5,312,339	6,241,007	6,224,830	6,570,612
14500 - Payroll Expense Tax	175,004	163,114	142,227	151,567
Budget Totals for OIRA	5,487,344	6,404,121	6,367,057	6,722,179

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-	-
Total Revenues for: 00100 - General Fund		1,404,710	1,567,452	1,623,649	1,623,649
Total OIRA Resources		1,404,710	1,567,452	1,623,649	1,623,649

Office of Immigrant and Refugee Affairs

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 Adopted	2026 Endorsed
Office of Immigrant and Refuge	5,487,344	6,404,121	6,367,057	6,722,179
Total	5,487,344	6,404,121	6,367,057	6,722,179
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

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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.

Office of Labor Standards

OLS is also responsible for the administration of three additional temporary ordinances that grant protections to 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 Adopted	2026 Endorsed
Department Support				
Other Funding - Operating	8,805,801	9,041,478	8,524,784	8,846,777
Total Operations	8,805,801	9,041,478	8,524,784	8,846,777
Total Appropriations	8,805,801	9,041,478	8,524,784	8,846,777
Full-Time Equivalents Total*	36.00	43.00	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

Budget Overview

The City's 2025 Adopted and 2026 Endorsed budgets maintain 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 Adopted and 2026 Endorsed budgets 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

Office of Labor Standards

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 Adopted and 2026 Endorsed budgets.

Lastly, the 2025 Adopted and 2026 Endorsed budgets 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.

City Council Changes to the Proposed Budget

The City Council restored the reduction of appropriation to the Business Outreach and Education Fund and the Community Outreach and Education Fund. The City Council also restored the position authority of the 3 FTE that were proposed to be eliminated, while continuing to remove funding for the positions.

Office of Labor Standards

Incremental Budget Changes

Office of Labor Standards

	Dollars	FTE
2024 Adopted Budget	9,041,478	43.00
Baseline		
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)	-
Proposed Operating		
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	-	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(26,714)	-
Council		
Increase OLS for the Business Outreach and Education Fund and Community Outreach and Education Fund	100,000	-
Increase OLS by 3.0 FTE to restore position authority	-	3.00
Total Incremental Changes	\$(516,694)	-
Total 2025 Adopted Budget	\$8,524,784	43.00

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 Council altered this proposal in the Adopted Budget. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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 Council altered this proposal in the Adopted Budget. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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)

Office of Labor Standards

The Council altered this proposal in the Adopted Budget. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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.

Defund Civil Rights Analyst Position

Expenditures	\$(125,154)
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The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets 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
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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)
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The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets 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 Adopted and 2026 Endorsed budgets 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)
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The Council altered this proposal in the Adopted Budget. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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	-
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Office of Labor Standards

The Council altered this proposal in the Adopted Budget. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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.

Reduce Community Outreach and Education Fund, One-Time

Expenditures	-
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The Council altered this proposal in the Adopted Budget. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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)
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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.

Revenues	\$25,000
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Revenues	\$300,089
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OLS Fund Revenue Updates

Revenues	\$(316,784)
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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

Council

Increase OLS for the Business Outreach and Education Fund and Community Outreach and Education Fund

Expenditures	\$100,000
Revenues	\$100,000

This item increases appropriations to the Office of Labor Standards by \$100,000 in 2025 and \$600,000 in 2026 for the Business Outreach and Education Fund (BOEF) and Community Outreach and Education Fund (COEF). Of this amount, \$100,000 in 2025 and 2026 ongoing is for the BOEF. In 2026, the COEF would receive \$500,000, \$250,000 of which is one-time for 2026. This action fully restores reductions to these funds included in the 2025-2026 Proposed Budget.

Increase OLS by 3.0 FTE to restore position authority

Position Allocation	3.00
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This Council Budget Action (CBA) increases position authority in the Office of Labor Standards by 1.0 FTE Planning & Development Specialist II (Labor Standards Engagement Specialist), 1.0 FTE Strategic Advisor I (Data Analyst), and 1.0 FTE Civil Rights Analyst (Investigator). These positions were proposed to be abrogated in the 2025-2026 Proposed Budget. No funding is allocated for these positions, which are currently vacant.

Office of Labor Standards

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
OLS - BO-LS-1000 - Office of Labor Standards				
00190 - Office of Labor Standards Fund	8,805,801	8,441,478	8,524,784	8,846,777
14500 - Payroll Expense Tax	-	600,000	-	-
Total for BSL: BO-LS-1000	8,805,801	9,041,478	8,524,784	8,846,777
Department Total	8,805,801	9,041,478	8,524,784	8,846,777
Department Full-Time Equivalents Total*	36.00	43.00	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*

Budget Summary by Fund Office of Labor Standards

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00190 - Office of Labor Standards Fund	8,805,801	8,441,478	8,524,784	8,846,777
14500 - Payroll Expense Tax	-	600,000	-	-
Budget Totals for OLS	8,805,801	9,041,478	8,524,784	8,846,777

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
360420	Other Judgments & Settlements	77,829	50,000	75,000	75,000
Total Revenues for: 00100 - General Fund		77,829	50,000	75,000	75,000
397000	Operating Transfers In Summ	-	738,077	738,077	738,077
397010	Operating Transfers In	7,954,675	6,988,381	6,771,597	8,108,701
Total Revenues for: 00190 - Office of Labor Standards Fund		7,954,675	7,726,458	7,509,674	8,846,777
400000	Use of/Contribution to Fund Balance	-	715,021	1,015,110	-
Total Resources for: 00190 - Office of Labor Standards Fund		7,954,675	8,441,478	8,524,784	8,846,777
Total OLS Resources		8,032,504	8,491,478	8,599,784	8,921,777

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Business Outreach & Education	672,252	600,000	600,000	600,000
Community Outreach & Education	1,987,838	1,500,000	1,500,000	1,500,000
Office of Labor Standards	6,145,711	6,941,478	6,424,784	6,746,777
Total	8,805,801	9,041,478	8,524,784	8,846,777
Full-time Equivalents Total*	36.00	43.00	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*

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Business Outreach & Education	672,252	600,000	600,000	600,000

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Community Outreach & Education	1,987,838	1,500,000	1,500,000	1,500,000

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Office of Labor Standards	6,145,711	6,941,478	6,424,784	6,746,777
Full Time Equivalents Total	36.00	43.00	43.00	43.00

Department of Neighborhoods

Jenifer Chao, Director

(206) 684-0535

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	17,081,678	15,537,204	16,210,929	16,735,808
Other Funding - Operating	2,540,491	3,186,675	2,984,106	2,795,781
Total Operations	19,622,169	18,723,879	19,195,035	19,531,589
Total Appropriations	19,622,169	18,723,879	19,195,035	19,531,589
 Full-Time Equivalents Total*	 73.50	 73.50	 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

Department of Neighborhoods

Budget Overview

The City's 2025 Adopted and 2026 Endorsed Budgets maintain 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 adopted budget also continues investments in Community Grants programs such as the Neighborhood Matching Fund and the Food Equity Fund.

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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 adopted 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 adopted budget focuses on expanding interdepartmental outreach and engagement agreements with other City departments, increasing General Fund revenues from other department managed funds.

City Council Changes to the Proposed Budget

The Council approved several amendments to the 2025-26 Proposed Budget detailed in the Council Changes section below. The Council amended the proposed budget to restore funding for the Neighborhood Matching Fund program and to expand the Community Safety Coordinators program. Additionally, the Council provided funding and position authority to support community coordination and outreach around community organizing, mutual aid, and de-escalation programming.

Department of Neighborhoods

Incremental Budget Changes

Department of Neighborhoods

	Dollars	FTE
2024 Adopted Budget	18,723,879	73.50
Baseline		
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	-
Proposed Operating		
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)
Proposed Technical		
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	-	-
Council		
Restoring Limited Position Reductions for Six Months	92,353	1.00
Restore Funding for the Neighborhood Matching Fund	208,177	-
Add Funding for Community Organizing, Mutual Aid, and De-Escalation Programming	155,630	1.00

Department of Neighborhoods

Add Funding for a Capitol Hill Community Safety Coordinator	125,000	-
Increase Funding for Community Safety Coordinator Contracts	100,000	-
Total Incremental Changes	\$471,157	(4.50)
Total 2025 Adopted Budget	\$19,195,035	69.00

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

Department of Neighborhoods

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.

Redirect Vacant Position to the Equity and Engagement Advisor Program

Expenditures \$(160,962)

Position Allocation -

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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 used to develop the 2025-26 Proposed Budget was 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 Council restored this item in the adopted budget. Refer to the Council changes section below. The proposed budget description follows:

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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.

Department of Neighborhoods

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.

Eliminate Payroll Expense Tax Oversight Committee Staff Position

Expenditures

\$(200,781)

Position Allocation

(1.00)

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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 used to develop the 2025-26 Proposed Budget was 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 used to develop the 2025-26 Proposed Budget was 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.

Department of Neighborhoods

Remove Vacant Community Partnerships Division Staffing

Expenditures	\$(111,025)
Position Allocation	(1.00)

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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.

Eliminate Vacant Position in the Major Institutions and Schools Program

Expenditures	\$(96,660)
Position Allocation	(1.00)

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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 Council altered this proposal to restore position authority and provide funding to retain this position for six additional months. Refer to the Council changes section below. The proposed budget description follows:

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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.

Department of Neighborhoods

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.

Reduce Vacancy Assumption

Expenditures	-
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This budget-neutral technical item reduces DON's vacancy assumption to 1% by reallocating \$166,961 from non-labor accounts to labor accounts.

Department Reorganization

Expenditures	-
Position Allocation	-

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-imagination 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
Revenues	\$41,600
Position Allocation	(1.50)

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.

Department of Neighborhoods

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.

Council

Restoring Limited Position Reductions for Six Months

Expenditures	\$92,353
Position Allocation	1.00

This one-time, Citywide Council Budget Action reinstates some position reductions and provides funding for six months into 2025. For DON, this item adds \$92,353 General Fund in 2025 and increases position authority by 1.0 FTE for a six-month restoration of 1 position subject to layoff in the proposed budget. This CBA partially restores funding and position authority for a Strategic Advisor 1 supporting the Early Community Outreach for Design Review program.

This Council Budget Action imposes the following proviso:

“Of the appropriation in the 2025 Budget for the Department of Neighborhoods’ Community Building Budget Summary Level (DON- BO-DN-I3300), \$92,353 is appropriated solely for retaining the following position: Strategic Advisor 1, Exempt (#10006367) and may be spent for no other purpose.”

Restore Funding for the Neighborhood Matching Fund

Expenditures	\$208,177
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This ongoing Council Budget Action adds \$208,000 General Fund in 2025, and \$228,000 General Fund in 2026 to restore proposed reductions to the Neighborhood Matching Fund (NMF) program. This ongoing item increases funding available for NMF awards, resulting in 4-6 additional awards each year to community-led projects.

Add Funding for Community Organizing, Mutual Aid, and De-Escalation Programming

Expenditures	\$155,630
Position Allocation	1.00

This ongoing Council Budget Action adds \$155,630 General Fund in 2025 and \$164,300 General Fund in 2026, and adds 1.0 FTE Planning and Development Specialist II, to support coordination and outreach regarding community organizing, mutual aid, and de-escalation efforts. This position will provide residents with best practices for de-escalating conflict and coordinating mutual aid efforts, and will connect residents with organizations or community members already doing such work.

Add Funding for a Capitol Hill Community Safety Coordinator

Expenditures	\$125,000
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This ongoing Council Budget Action adds \$125,000 General Fund in 2025 and 2026 to support a new Community Safety Coordinator contract in Capitol Hill. Community safety coordinators fulfill a variety of roles related to community safety in neighborhoods, including: engaging with businesses, neighborhood organizations, residents, and City departments to foster relationships, organizing and supporting public safety efforts in the neighborhood, coordinating events and activities, and sharing and distributing public safety information. In 2025, the Department

Department of Neighborhoods

of Neighborhoods will also manage Community Safety Coordinator contracts in Ballard, South Park, Chinatown International District and the University District.

Increase Funding for Community Safety Coordinator Contracts

Expenditures	\$100,000
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This ongoing Council Budget Action (CBA) adds \$100,000 General Fund in 2025 and 2026 for Community Safety Coordinator contracts. Community safety coordinators fulfill a variety of roles related to community safety in neighborhoods, including: engaging with businesses, neighborhood organizations, residents, and City departments to foster relationships, organizing and supporting public safety efforts in the neighborhood, coordinating events and activities, and sharing and distributing public safety information.

Department of Neighborhoods

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
DON - BO-DN-I3100 - Leadership and Administration				
00100 - General Fund	5,465,710	5,703,538	6,287,876	6,592,932
Total for BSL: BO-DN-I3100	5,465,710	5,703,538	6,287,876	6,592,932
DON - BO-DN-I3300 - Community Building				
00100 - General Fund	7,759,117	6,581,315	6,871,240	7,042,456
14500 - Payroll Expense Tax	238,895	300,000	-	-
Total for BSL: BO-DN-I3300	7,998,012	6,881,315	6,871,240	7,042,456
DON - BO-DN-I3400 - Community Grants				
00100 - General Fund	3,856,851	3,252,351	3,051,813	3,100,420
00155 - Sweetened Beverage Tax Fund	2,298,802	2,886,675	2,984,106	2,795,781
Total for BSL: BO-DN-I3400	6,155,652	6,139,026	6,035,919	5,896,201
DON - BO-DN-I3900 - Donations Fund				
15240 - P-Patch Gardenship Donations	2,795	-	-	-
Total for BSL: BO-DN-I3900	2,795	-	-	-
Department Total	19,622,169	18,723,879	19,195,035	19,531,589
Department Full-Time Equivalents Total*	73.50	73.50	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 Summary by Fund Department of Neighborhoods

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	17,081,678	15,537,204	16,210,929	16,735,808
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	-	-	-
Budget Totals for DON	19,622,169	18,723,879	19,195,035	19,531,589

Department of Neighborhoods

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total Revenues for: 00100 - General Fund		1,886,983	1,970,647	2,454,639	2,454,639
Total DON Resources		1,886,983	1,970,647	2,454,639	2,454,639

Department of Neighborhoods

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 Adopted	2026 Endorsed
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
Total	5,465,710	5,703,538	6,287,876	6,592,932
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 Adopted	2026 Endorsed
Citywide Indirect Costs	3,036,146	3,244,088	3,155,918	3,334,417

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 Adopted	2026 Endorsed
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

Department of Neighborhoods

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 Adopted	2026 Endorsed
Civic Engagement & Leadership Development	-	393,210	-	-
Commissions	-	179,626	226,543	234,104
Community Engagement Coordinators	2,271,756	723,664	737,395	776,301
Community Liaisons	634,296	779,371	714,348	738,069
Community Safety	862,092	964,429	1,165,429	1,165,429
Equity and Engagement Advisors	-	-	1,412,265	1,478,849
Historic Preservation	946,870	859,962	987,286	1,036,224
Major Institutions and Schools	243,167	213,383	243,134	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	-	-
Total	7,998,012	6,881,315	6,871,240	7,042,456
Full-time Equivalents Total*	42.50	44.50	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 Community Building Budget Summary Level:

Civic Engagement & Leadership Development

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Civic Engagement & Leadership Development	-	393,210	-	-
Full Time Equivalents Total	-	2.00	-	-

Department of Neighborhoods

Commissions

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Adopted	2026 Endorsed
Expenditures/FTE				
Community Engagement Coordinators	2,271,756	723,664	737,395	776,301
Full Time Equivalents Total	17.00	5.00	5.00	5.00

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 Adopted	2026 Endorsed
Expenditures/FTE				
Community Liaisons	634,296	779,371	714,348	738,069
Full Time Equivalents Total	4.00	4.00	3.00	3.00

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Community Safety	862,092	964,429	1,165,429	1,165,429

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

Department of Neighborhoods

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	Adopted	Endorsed
Equity and Engagement Advisors	-	-	1,412,265	1,478,849
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	Adopted	Endorsed
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	Adopted	Endorsed
Major Institutions and Schools	243,167	213,383	243,134	158,794
Full Time Equivalents Total	2.00	3.00	2.00	2.00

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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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

Department of Neighborhoods

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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

Strategic Partnerships

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Strategic Partnerships	-	887,047	-	-
Full Time Equivalents Total	-	8.00	-	-

Department of Neighborhoods

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	3,051,813	3,100,420
Total	6,155,652	6,139,026	6,035,919	5,896,201
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Neighborhood Matching	2,891,222	3,252,351	3,051,813	3,100,420
Full Time Equivalents Total	8.00	8.00	6.00	6.00

Department of Neighborhoods

DON - BO-DN-I3900 - Donations Fund

The purpose of the Donations Fund Budget Summary Level is to support P-Patch Community Gardening Programs.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Donations Fund	2,795	-	-	-
Total	2,795	-	-	-

**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

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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 Adopted	2026 Endorsed
Department Support				
General Fund Support	16,249,175	7,777,792	8,111,189	8,547,849
Other Funding - Operating	10,877,900	28,113,430	30,600,876	30,757,347
Total Operations	27,127,075	35,891,222	38,712,065	39,305,196
Total Appropriations	27,127,075	35,891,222	38,712,065	39,305,196
Full-Time Equivalents Total*	49.50	51.50	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

Budget Overview

Office of Planning and Community Development

OPCD's 2025 Adopted and 2026 Endorsed budgets increase funding for the Equitable Development Initiative and continue 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.

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 these projects includes a mix of capacity building and capital development funding, which can include funds for site acquisition. The adopted budget includes \$28.26 million for EDI in 2025. Of that amount, \$26.6 million is for grants and program implementation (\$20.2 million Payroll Expense Tax and \$6.4 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 \$1.86 million increase in funding compared to 2024. In 2026, the endorsed EDI budget is \$29.3 million (\$22.3 million Payroll Expense Tax and \$7.1 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 a minimum of \$5 million from this fund be dedicated annually to EDI projects; additional STRT funds EDI staffing.

Another 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 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 time 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 transmitted to Council for adoption in 2025. Parallel to this work, OPCD is developing a multi-

Office of Planning and Community Development

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 adopted 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. The scope of this work is defined through a budget proviso that the City Council passed as part of the 2025 Adopted Budget (see Council Provisos section below).

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 the 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 adopted budget makes this position permanent, as work on ST3 is anticipated to continue for the foreseeable future.

City Council Changes to the Proposed Budget

The City Council made the following changes to OPCD's proposed budget:

- Added \$300,000 of one-time Payroll Expense Tax funding to support the development of a Regional Growth Center Plan for the new Ballard Regional Center;
- Replaced a portion of Equitable Development Initiative Payroll Expense Tax funding with Short Term Rental Tax (\$1.2 million in 2025; \$771,000 in 2026);
- Restored 2.5 positions that were proposed for elimination; and
- Imposed a proviso on the \$350,000 of funding for a Supplemental Environmental Impact Statement (SEIS) to the One Seattle Comprehensive Plan.

Office of Planning and Community Development

Incremental Budget Changes

Office of Planning and Community Development

	Dollars	FTE
2024 Adopted Budget	35,891,222	51.50
Baseline		
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	-	-
Proposed Operating		
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	-	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	-	(1.00)
Final Adjustments for Standard Cost Changes	(95,715)	-
Council		
Ballard Regional Center Planning	300,000	-
Replace Payroll Expense Tax funding with Short-Term Rental Tax	-	-
Restore Positions	384,044	2.50
Council Provisos		
Supplemental Environmental Impact Statement Proviso	-	-
Total Incremental Changes	\$2,820,843	(1.00)
Total 2025 Adopted Budget	\$38,712,065	50.50

Description of Incremental Budget Changes

Baseline

Bargained Annual Wage and Market Wage Increases to Base Budget

Office of Planning and Community Development

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.

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)

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)

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 -

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

Office of Planning and Community Development

The Council altered this proposal in the adopted budget by replacing a portion of this Payroll Expense Tax with Short-Term Rental Tax. Please refer to the Council Changes section below. The proposed budget description follows:

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.

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 City Council reversed this proposal in the adopted budget. The proposed budget description follows:

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)

The Council reversed this proposal in the adopted budget. The proposed budget description follows:

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

Office of Planning and Community Development

The adopted budget allocates \$32 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. This 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.

The City Council imposed a proviso on this funding. For more information, consult the Council Provisos section below.

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)
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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 Planning and Community Development

Council

Ballard Regional Center Planning

Expenditures \$300,000

The adopted budget allocates \$32 million in Payroll Expense Tax proceeds in 2025 for economic development. This item provides \$300,000 of one-time Payroll Expense Tax funding in 2025 to support the development of a Regional Growth Center Plan for the new Ballard Regional Center. OPCD's budget includes funding for the development of regional plans for the six existing Regional Growth Centers in the city. This funding allows for the development of a plan for Ballard, which is proposed to become a Regional Growth Center under the Comprehensive Plan Update. The total cost of the Ballard Regional Growth Center Plan is estimated to be \$400,000, with work continuing through 2027.

Replace Payroll Expense Tax funding with Short-Term Rental Tax

Expenditures -

The adopted budget allocates \$21 million in Payroll Expense tax proceeds in 2025 for the Equitable Development Initiative. This item replaces \$1.2 million of Payroll Expense Tax funding for Equitable Development Initiative grants with Short-Term Rental Tax (STRT) in 2025. In 2026, the amount is \$771,000. STRT was created to support affordable housing and community-initiated equitable development projects. This item utilizes additional Short-Term Rental Tax that was identified in the November revenue forecast.

Restore Positions

Expenditures \$384,044

Position Allocation 2.50

This Council Budget Action restores positions that were eliminated in the 2025 Proposed Budget. Ongoing General Fund is added to OPCD's budget to restore 2.0 FTE Planning and Development Specialist Senior positions and a 0.5 FTE Administrative Staff Assistant position.

Council Provisos

Supplemental Environmental Impact Statement Proviso

Expenditures -

"Of the appropriation in the 2025 budget for the Office of Planning and Community Development's (OPCD's) Planning Budget Summary Level (PO-PC-X2P00), \$350,000 is appropriated solely to be used for the purpose of retaining a consultant or consultants to prepare a Supplemental Environmental Impact Statement (SEIS) to study zoning changes within Regional and Urban Centers, and other related changes OPCD determines should be studied. If it is determined that an SEIS is warranted based on the probable environmental impacts of those changes, OPCD shall contract for consultant assistance to prepare the SEIS. The appropriation may not be used for any other purpose.

If OPCD determines that an SEIS is necessary for the zoning changes they are considering, the SEIS must include, but is not limited to:

1. A definition of legacy homeowner, and an analysis of where legacy homeowners reside in relation to the areas studied for rezoning under the SEIS;
2. At least one alternative that includes strategies to support legacy homeowners interested in staying in their homes;
3. At least one strategy to support homeowners in redeveloping their property if they desire; and
4. At least one strategy that incorporates tools to increase homeownership in multifamily zones and development.

Office of Planning and Community Development

The areas of study 2-4 identified above may be combined into one alternative or studied separately."

Office of Planning and Community Development

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
OPCD - BO-PC-X2P00 - Planning and Community Development				
00100 - General Fund	9,164,638	7,347,792	8,076,189	8,512,849
12200 - Short-Term Rental Tax Fund	-	808,970	1,089,914	1,145,040
14500 - Payroll Expense Tax	1,144,435	1,729,064	2,183,905	1,242,753
Total for BSL: BO-PC-X2P00	10,309,073	9,885,826	11,350,008	10,900,642
OPCD - BO-PC-X2P10 - Design Commission				
00100 - General Fund	-	-	35,000	35,000
30010 - REET I Capital Fund	628,867	684,804	759,627	796,802
Total for BSL: BO-PC-X2P10	628,867	684,804	794,627	831,802
OPCD - BO-PC-X2P40 - Equitable Development Initiative				
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	6,362,371	5,905,965
14500 - Payroll Expense Tax	7,976,619	19,755,643	20,205,059	21,666,787
Total for BSL: BO-PC-X2P40	16,189,134	25,320,591	26,567,430	27,572,752
Department Total	27,127,075	35,891,222	38,712,065	39,305,196
Department Full-Time Equivalents Total*	49.50	51.50	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

Budget Summary by Fund Office of Planning and Community Development

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	16,249,175	7,777,792	8,111,189	8,547,849
00164 - Unrestricted Cumulative Reserve Fund	321,660	-	-	-
12200 - Short-Term Rental Tax Fund	806,318	5,943,918	7,452,285	7,051,005
14500 - Payroll Expense Tax	9,121,054	21,484,708	22,388,965	22,909,540
30010 - REET I Capital Fund	628,867	684,804	759,627	796,802
Budget Totals for OPCD	27,127,075	35,891,222	38,712,065	39,305,196

Office of Planning and Community Development

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
331000	Direct Federal Grants	-	430,000	-	-
331110	Direct Fed Grants	41,710	-	-	-
334010	State Grants	805,357	-	-	-
360900	Miscellaneous Revs-Other Rev	52,906	-	-	-
Total Revenues for: 00100 - General Fund		899,972	430,000	-	-
Total OPCD Resources		899,972	430,000	-	-

Office of Planning and Community Development

Appropriations by Budget Summary Level and Program

Office of Planning and Community Development

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 Adopted	2026 Endorsed
Planning	9,668,259	9,186,736	10,577,602	10,090,039
Planning Commission Management	640,814	699,090	772,406	810,603
Total	10,309,073	9,885,826	11,350,008	10,900,642
Full-time Equivalents Total*	46.50	48.50	47.50	47.50

**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 Adopted	2026 Endorsed
Planning	9,668,259	9,186,736	10,577,602	10,090,039
Full Time Equivalents Total	43.50	45.50	44.50	44.50

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Planning Commission Management	640,814	699,090	772,406	810,603
Full Time Equivalents Total	3.00	3.00	3.00	3.00

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Office of Planning and Community Development

Design Commission	628,867	684,804	794,627	831,802
Total	628,867	684,804	794,627	831,802
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*

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Equitable Development Initiative	16,189,134	25,320,591	26,567,430	27,572,752
Total	16,189,134	25,320,591	26,567,430	27,572,752

**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

Office of Planning and Community Development

Community Police Commission

Eci Ameh, Interim Executive Director

(206) 256-5545

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	1,795,758	2,112,770	2,132,187	2,234,620
Total Operations	1,795,758	2,112,770	2,132,187	2,234,620
Total Appropriations	1,795,758	2,112,770	2,132,187	2,234,620
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 Adopted and 2026 Endorsed budgets 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 Adopted and 2026 Endorsed budgets 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.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Community Police Commission

Incremental Budget Changes

Community Police Commission

	Dollars	FTE
2024 Adopted Budget	2,112,770	10.00
Baseline		
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.	-	-
Proposed Operating		
Assume a Vacancy Rate of 10%	(146,426)	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(5,208)	-
Total Incremental Changes	\$19,417	-
Total 2025 Adopted Budget	\$2,132,187	10.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(4,880)

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 -

This is a technical change to reallocate non-labor accounts to more closely align with historical use.

Community Police Commission

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)

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 Adopted	2026 Endorsed
Appropriations				
CPC - BO-CP-X1P00 - Office of the Community Police Commission				
00100 - General Fund	1,795,758	2,112,770	2,132,187	2,234,620
Total for BSL: BO-CP-X1P00	1,795,758	2,112,770	2,132,187	2,234,620
Department Total	1,795,758	2,112,770	2,132,187	2,234,620
Department 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

Budget Summary by Fund Community Police Commission

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	1,795,758	2,112,770	2,132,187	2,234,620
Budget Totals for CPC	1,795,758	2,112,770	2,132,187	2,234,620

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Office of the Community Police	1,795,758	2,112,770	2,132,187	2,234,620
Total	1,795,758	2,112,770	2,132,187	2,234,620
Full-time Equivalents Total*	9.00	10.00	10.00	10.00

Community Police Commission

**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

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 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 currently dual-dispatched with police to a small subset of 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 Adopted	2026 Endorsed
Department Support				
General Fund Support	22,114,049	26,343,050	32,815,649	36,490,801
Total Operations	22,114,049	26,343,050	32,815,649	36,490,801
Total Appropriations	22,114,049	26,343,050	32,815,649	36,490,801
Full-Time Equivalents Total*	149.00	163.00	190.00	190.00

** 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 is close to full staffing of its 137 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.

City Council Changes to the Proposed Budget

The Council made one change to the proposed budget. Council added 4.0 FTE 911 Emergency Communications Dispatcher I to improve the department's ability to answer the City's 911 Emergency line and better enable the CARE department to maintain call-answering standards.

Community Assisted Response and Engagement

Incremental Budget Changes

Community Assisted Response and Engagement

	Dollars	FTE
2024 Adopted Budget	26,343,050	163.00
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	3,584,889	-
Citywide Adjustments for Standard Cost Changes	523,930	-
Proposed Operating		
Add Public Disclosure Officer	199,271	1.00
Add Seattle Restoration Director	215,760	1.00
Aligning CARE Budget to Vacancy Rate	(296,300)	-
Proposed Technical		
CARE Team Expansion	1,500,000	-
Ongoing Changes from Current Year Legislation	-	21.00
Final Adjustments for Standard Cost Changes	332,049	-
Council		
Add 4.0 FTE 911 Emergency Communications Dispatcher I	413,000	4.00
Total Incremental Changes	\$6,472,600	27.00
Total 2025 Adopted Budget	\$32,815,649	190.00

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

Community Assisted Response and Engagement

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 see an increase in PDR's and a position is needed to primarily focus on this large workload.

Add Seattle Restoration Director

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 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)
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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.

Proposed Technical

CARE Team Expansion

Expenditures	\$1,500,000
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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 added in mid-2024. 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). This also includes ongoing funding to cover the additional nine vehicles (eight Ford Explorer PIU's, one 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 listed below.

Community Assisted Response and Engagement

Ongoing Changes from Current Year Legislation

Position Allocation	21.00
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This change includes ongoing 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 adds 21.0 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
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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.

Council

Add 4.0 FTE 911 Emergency Communications Dispatcher I

Expenditures	\$413,000
Position Allocation	4.00

This Council Budget Action increases appropriations to CARE by \$413,000 GF in 2025 and \$549,000 GF in 2026 and adds 4.0 FTE 911 Emergency Communications Dispatcher I. Funding for additional call takers will improve the City's ability to respond quickly to 9-1-1 emergency and non-emergency calls.

Community Assisted Response and Engagement

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
CS - BO-CS-10000 - 911 Call Response				
00100 - General Fund	22,114,049	24,033,277	28,456,809	29,991,433
Total for BSL: BO-CS-10000	22,114,049	24,033,277	28,456,809	29,991,433
CS - BO-CS-40000 - Community Assisted Response and Engagement				
00100 - General Fund	-	2,309,773	4,358,840	6,499,368
Total for BSL: BO-CS-40000	-	2,309,773	4,358,840	6,499,368
Department Total	22,114,049	26,343,050	32,815,649	36,490,801
Department Full-Time Equivalents Total*	149.00	163.00	190.00	190.00

** 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 Summary by Fund Community Assisted Response and Engagement

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	22,114,049	26,343,050	32,815,649	36,490,801
Budget Totals for CS	22,114,049	26,343,050	32,815,649	36,490,801

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Communications Center	22,114,049	24,033,277	28,456,809	29,991,433
Total	22,114,049	24,033,277	28,456,809	29,991,433
Full-time Equivalents Total*	149.00	153.00	158.00	158.00

**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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Dual Dispatch	-	2,309,773	4,358,840	6,499,368
Total	-	2,309,773	4,358,840	6,499,368
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	4,086,029	2,922,504	3,072,157	3,226,823
Other Funding - Operating	87,831	-	-	-
Total Operations	4,173,860	2,922,504	3,072,157	3,226,823
Total Appropriations	4,173,860	2,922,504	3,072,157	3,226,823
Full-Time Equivalents Total*	15.00	15.00	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*

Budget Overview

The City's 2025 Adopted and 2026 Endorsed budgets 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

Office of Emergency Management

Adopted and 2026 Endorsed 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 Adopted and 2026 Endorsed budgets 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.

City Council Changes to the Proposed Budget. In adopting the 2025 budget, the Council made the following changes to the OEM 2025 Proposed budget:

- A request that OEM collect information and produce a report on emergency preparedness trainings offered by the City.
- An ongoing \$10,000 increase to restore a reduction to OEM's travel and training budget included in the Proposed Budget
- An ongoing \$25,000 increase to restore a reduction to OEM's 1.0 FTE Administrative Specialist position from part-time to full-time.

Office of Emergency Management

Incremental Budget Changes

Office of Emergency Management

	Dollars	FTE
2024 Adopted Budget	2,922,504	15.00
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	288,946	-
Citywide Adjustments for Standard Cost Changes	160,324	-
Proposed Operating		
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)
Proposed Technical		
Final Adjustments for Standard Cost Changes	(79,717)	-
Council		
Restore Administrative Support and Travel and Training Budget	35,000	0.25
Total Incremental Changes	\$149,653	(1.00)
Total 2025 Adopted Budget	\$3,072,157	14.00

Description of Incremental Budget Changes

Baseline

Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$288,946

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

Office of Emergency Management

Expenditures \$160,324

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)

The Council altered this proposal in the Adopted Budget. Refer to the Council Changes section below. The proposed budget description follows:

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)

The Council altered this proposal in the Adopted Budget. Refer to the Council Changes section below. The proposed budget description follows:

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)

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 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

Office of Emergency Management

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)
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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.

Council

Restore Administrative Support and Travel and Training Budget

Expenditures	\$35,000
Position Allocation	0.25

This item increases appropriations by \$35,000 in 2025 and \$35,000 in 2026 to restore two reductions made in the 2025-2026 Proposed Budget. These items include a \$10,000 increase in OEM's travel and training budget as well as an increase of \$25,000 and 0.25 FTE to maintain an Administrative Specialist position as full time.

Office of Emergency Management

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
OEM - BO-EP-10000 - Office of Emergency Management				
00100 - General Fund	4,086,029	2,922,504	3,072,157	3,226,823
14000 - Coronavirus Local Fiscal Recovery Fund	87,831	-	-	-
Total for BSL: BO-EP-10000	4,173,860	2,922,504	3,072,157	3,226,823
Department Total	4,173,860	2,922,504	3,072,157	3,226,823
Department Full-Time Equivalents Total*	15.00	15.00	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

Budget Summary by Fund Office of Emergency Management

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	4,086,029	2,922,504	3,072,157	3,226,823
14000 - Coronavirus Local Fiscal Recovery Fund	87,831	-	-	-
Budget Totals for OEM	4,173,860	2,922,504	3,072,157	3,226,823

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-	-
Total Revenues for: 00100 - General Fund		3,150,634	1,570,993	2,097,243	2,199,409
331110	Direct Fed Grants	87,831	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		87,831	-	-	-
Total OEM Resources		3,238,465	1,570,993	2,097,243	2,199,409

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Office of Emergency Management	4,173,860	2,922,504	3,072,157	3,226,823
Total	4,173,860	2,922,504	3,072,157	3,226,823
Full-time Equivalents Total*	15.00	15.00	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*

Seattle Fire Department

Harold D Scoggins, Fire Chief

(206) 386-1400

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	284,381,781	282,575,015	327,623,647	340,746,272
Other Funding - Operating	9,219	-	-	-
Total Operations	284,391,000	282,575,015	327,623,647	340,746,272
Total Appropriations	284,391,000	282,575,015	327,623,647	340,746,272
Full-Time Equivalents Total*	1,177.35	1,204.35	1,205.85	1,206.85

* 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 Adopted and 2026 Endorsed 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.

City Council Changes to the Proposed Budget

The Council made two changes to the proposed budget. The first change adds \$61,000 in one-time funding to SFD in 2025 and 2026 for seaplane activity and the floatplane zone awareness training. The second change adds 1.0 FTE Fire Captain position to restore a SFD Disability Officer position that is proposed for civilianization in the 2025-2026 Proposed Budget.

Seattle Fire Department

Incremental Budget Changes

Seattle Fire Department

	Dollars	FTE
2024 Adopted Budget	282,575,015	1204.35
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	32,326,052	-
Citywide Adjustments for Standard Cost Changes	9,438,663	-
Proposed Operating		
Align overtime budget with vacancy rate	(1,000,000)	-
Departmentwide 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	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(2,665,000)	-
Dangerous Building Abatement	500,000	-
SFD Revenue Submittal	-	-
April Revenue Forecast	-	-
Overtime Budget-related AWI	600,000	-
Council		
Add one-time funding to SFD for seaplane activity and the floatplane zone awareness training	61,000	-
Add 1 FTE Fire Captain position	-	1.00
Total Incremental Changes	\$45,048,632	1.50
Total 2025 Adopted Budget	\$327,623,647	1205.85

Description of Incremental Budget Changes

Baseline

Bargained Annual Wage and Market Wage Increases to Base Budget
Expenditures \$32,326,052

Seattle Fire Department

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	\$9,438,663
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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

Align overtime budget with vacancy rate

Expenditures	\$(1,000,000)
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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.

Departmentwide Overtime Savings

Expenditures	\$(400,000)
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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	-

The City Council altered this proposal in the Adopted Budget by adding 1.0 FTE Fire Captain to restore the uniformed SFD Disability Officer position. This will allow SFD to retain the Fire Captain position while the Executive continues discussions with labor and works to determine how to staff this body of work. Refer to the Council Phase changes section below. The proposed budget changes follow below:

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)
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Seattle Fire Department

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.

Major Equipment Funding

Expenditures	\$3,000,000
--------------	-------------

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
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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 seven additional paramedic students. 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 five paramedic students in the SFD base budget for paramedic training.

Mobile Integrated Health Program Expansion

Expenditures	\$458,482
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Position Allocation	0.50
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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) with new positions added to HSD, 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,

Seattle Fire Department

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.

Proposed Technical

Final Adjustments for Standard Cost Changes

Expenditures	\$(2,665,000)
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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.

Dangerous Building Abatement

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

This item increases appropriation by \$500,000 in SFD's Fire Prevention Division 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 the Seattle Fire Department (SFD) is tracking. To address this issue, Seattle Fire Code legislation has been amended 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.

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 and projection for a renewal of the King County Medic One/EMS Levy.

April Revenue Forecast

Revenues	\$(1,487,286)
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This is a technical adjustment to capture centrally projected and forecast General Fund revenue increments for this department.

Overtime Budget-related AWI

Expenditures	\$600,000
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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

Council

Add one-time funding to SFD for seaplane activity and the floatplane zone awareness training

Expenditures	\$61,000
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This Council Budget Action adds \$61,000 GF funding in 2025 and 2026 in SFD to contract with a recreational boating organization to provide on-shore safety and awareness work to educate non-motorized and motorized maritime vessel users about seaplane activity and the floatplane zone in Lake Union. The program helps to raise awareness of the five seaplane advisory buoys that run North to South on Seattle's Lake Union.

Add 1 FTE Fire Captain position

Expenditures	-
Position Allocation	1.00

This Council Budget Action adds 1.0 FTE Fire Captain position to restore the uniformed Disability Officer position that is proposed for civilianization in the 2025-2026 Proposed Budget. This will allow SFD to retain the Fire Captain position while the Executive continues discussions with labor and works to determine how to staff this body of work. Council did not restore funding for the Captain position.

Seattle Fire Department

Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
SFD - BO-FD-F1000 - Leadership and Administration				
00100 - General Fund	48,718,136	50,035,409	51,878,596	54,269,025
15140 - SFD - General Donations	89	-	-	-
15160 - SFD - CPR Training Medic II	10,452	-	-	-
Total for BSL: BO-FD-F1000	48,728,678	50,035,409	51,878,596	54,269,025
SFD - BO-FD-F3000 - Operations				
00100 - General Fund	223,947,523	220,199,733	261,025,029	271,121,400
Total for BSL: BO-FD-F3000	223,947,523	220,199,733	261,025,029	271,121,400
SFD - BO-FD-F5000 - Fire Prevention				
00100 - General Fund	11,716,122	12,339,874	14,720,022	15,355,847
15140 - SFD - General Donations	(1,322)	-	-	-
Total for BSL: BO-FD-F5000	11,714,800	12,339,874	14,720,022	15,355,847
Department Total	284,391,000	282,575,015	327,623,647	340,746,272
Department Full-Time Equivalents Total*	1,177.35	1,204.35	1,205.85	1,206.85

* 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 Summary by Fund Seattle Fire Department

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	284,381,781	282,575,015	327,623,647	340,746,272
15140 - SFD - General Donations	(1,233)	-	-	-
15160 - SFD - CPR Training Medic II	10,452	-	-	-
Budget Totals for SFD	284,391,000	282,575,015	327,623,647	340,746,272

Seattle Fire Department

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Deliquent A	21,391	-	-	-
360380	Sale Of Junk Or Salvage	1,616	-	-	-
360900	Miscellaneous Revs-Other Rev	372	-	-	-
Total Revenues for: 00100 - General Fund		93,521,965	81,263,931	80,471,797	99,059,203
337080	Other Private Contrib & Dons	12,962	-	-	-
360900	Miscellaneous Revs-Other Rev	1	-	-	-
Total Revenues for: 15160 - SFD - CPR Training Medic II		12,963	-	-	-
337080	Other Private Contrib & Dons	25,000	-	-	-
Total Revenues for: 15200 - SFD - Fire & Hazard Mitigation		25,000	-	-	-
Total SFD Resources		93,559,928	81,263,931	80,471,797	99,059,203

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Indirect Costs	33,185,611	35,101,639	33,875,969	35,589,254
Departmental Indirect Costs	15,542,884	14,933,769	18,002,627	18,679,771
Pooled Benefits	183	-	-	-
Total	48,728,678	50,035,409	51,878,596	54,269,025
Full-time Equivalents Total*	64.50	64.50	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 Leadership and Administration Budget Summary Level:

Citywide Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Indirect Costs	33,185,611	35,101,639	33,875,969	35,589,254

Departmental Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Departmental Indirect Costs	15,542,884	14,933,769	18,002,627	18,679,771
Full Time Equivalents Total	64.50	64.50	65.50	65.50

Pooled Benefits

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Pooled Benefits	183	-	-	-

SFD - BO-FD-F3000 - Operations

Seattle Fire Department

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	223,947,523	220,199,733	261,025,029	271,121,400
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Seattle Fire Department

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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

Battalion 5

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Adopted	2026 Endorsed
Expenditures/FTE				
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 Adopted	2026 Endorsed
Expenditures/FTE				
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 Adopted	2026 Endorsed
Expenditures/FTE				
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 Adopted	2026 Endorsed
Expenditures/FTE				
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

Seattle Fire Department

Operations Activities

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	11,714,800	12,339,874	14,720,022	15,355,847
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Code Compliance	772,417	821,043	1,459,687	1,505,089
Full Time Equivalents Total	5.00	5.00	5.00	5.00

Seattle Fire Department

Fire Investigations

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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

Special Events

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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

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 Adopted	2026 Endorsed
Department Support				
Other Funding - Operating	23,212,453	23,037,831	26,470,724	27,481,658
Total Operations	23,212,453	23,037,831	26,470,724	27,481,658
Total Appropriations	23,212,453	23,037,831	26,470,724	27,481,658

Firefighter's Pension

Full-Time Equivalents Total*	4.00	4.00	4.00	4.00
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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

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 Adopted and 2026 Endorsed budgets assume an annual rate of return of 5.5% on the investment portfolio and that the returns are continuously reinvested.

The 2025 Adopted 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.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Firefighter's Pension

Incremental Budget Changes

Firefighter's Pension

	Dollars	FTE
2024 Adopted Budget	23,037,831	4.00
Baseline		
Citywide Adjustments for Standard Cost Changes	(17,176)	-
Proposed Operating		
Final Adjustments for Standard Cost Changes	(16,052)	-
FPEN Revenue and Expenditure Adjustments	3,466,121	-
Actuarial Account Transfer	-	-
Total Incremental Changes	\$3,432,893	-
Total 2025 Adopted Budget	\$26,470,724	4.00

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures \$(17,176)

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

Firefighter's Pension

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 Adopted	2026 Endorsed
Appropriations				
FPEN - BO-FP-R2F01 - Firefighters Pension				
61040 - Fireman's Pension Fund	23,212,453	23,037,831	26,470,724	27,481,658
Total for BSL: BO-FP-R2F01	23,212,453	23,037,831	26,470,724	27,481,658
 Department Total	 23,212,453	 23,037,831	 26,470,724	 27,481,658
 Department 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*

Budget Summary by Fund Firefighter's Pension

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
61040 - Fireman's Pension Fund	23,212,453	23,037,831	26,470,724	27,481,658
Budget Totals for FPEN	23,212,453	23,037,831	26,470,724	27,481,658

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total Revenues for: 61040 - Fireman's Pension Fund		21,510,253	21,962,930	27,060,212	27,460,303
400000	Use of/Contribution to Fund Balance	-	1,074,901	(589,488)	21,355
Total Resources for:61040 - Fireman's Pension Fund		21,510,253	23,037,831	26,470,724	27,481,658
397010	Operating Transfers In	2,156,938	1,116,000	2,537,000	2,618,000
Total Revenues for: 61050 - Fireman's Pension Actuarial		2,156,938	1,116,000	2,537,000	2,618,000
400000	Use of/Contribution to Fund Balance	-	(1,116,000)	(2,537,000)	(2,618,000)
Total Resources for:61050 - Fireman's Pension Actuarial		2,156,938	-	-	-

Firefighter's Pension

Total FPEN Resources	23,667,191	23,037,831	26,470,724	27,481,658
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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	23,212,453	23,037,831	26,470,724	27,481,658
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Death Benefits	215,087	19,000	19,000	19,000

Leadership and Administration

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Long-Term Care	3,275,476	-	-	-

Medical Benefits

Firefighter's Pension

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Medical Benefits	11,262,509	12,500,000	15,600,000	16,500,000

Pensions

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	3,836,036	4,700,173	5,216,694	5,461,489
Total Operations	3,836,036	4,700,173	5,216,694	5,461,489
Total Appropriations	3,836,036	4,700,173	5,216,694	5,461,489
 Full-Time Equivalents Total*	 19.00	 22.50	 22.50	 22.50

Office of Inspector General for Public Safety

** 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 Adopted and 2026 Endorsed budgets maintain 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 Adopted and 2026 Endorsed budgets 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.

City Council Changes to the Proposed Budget

The City Council added a \$7,000 appropriation to salary in the 2025 Adopted and in the 2026 Endorsed budgets.

Office of Inspector General for Public Safety

Incremental Budget Changes

Office of Inspector General for Public Safety

	Dollars	FTE
2024 Adopted Budget	4,700,174	22.50
Baseline		
Citywide Adjustments for Standard Cost Changes	195,944	-
Bargained Annual Wage and Market Wage Increases to Base Budget	432,837	-
Proposed Operating		
Reduce Non-labor Accounts to Meet Budget Reductions	(95,325)	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(23,936)	-
Council		
Increase Salary Appropriation	7,000	-
Total Incremental Changes	\$516,520	-
Total 2025 Adopted Budget	\$5,216,694	22.50

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.

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

Office of Inspector General for Public Safety

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.

Council

Increase Salary Appropriation

Expenditures \$7,000

This Council Budget Action (CBA) increases general fund appropriation to the Office of the Inspector General for Public Safety (OIG) by \$7,000 in 2025 and \$7,000 in 2026 to better align the OIG salary budget with projected funding needs in each year of the biennium.

Office of Inspector General for Public Safety

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
OIG - BO-IG-1000 - Office of Inspector General for Public Safety				
00100 - General Fund	3,836,036	4,700,173	5,216,694	5,461,489
Total for BSL: BO-IG-1000	3,836,036	4,700,173	5,216,694	5,461,489
Department Total	3,836,036	4,700,173	5,216,694	5,461,489
Department 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*

Budget Summary by Fund Office of Inspector General for Public Safety

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	3,836,036	4,700,173	5,216,694	5,461,489
Budget Totals for OIG	3,836,036	4,700,173	5,216,694	5,461,489

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Inspector General for Public Safety	3,836,036	4,700,173	5,216,694	5,461,489
Total	3,836,036	4,700,173	5,216,694	5,461,489
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	41,114,503	40,780,772	46,175,667	48,561,990
Total Operations	41,114,503	40,780,772	46,175,667	48,561,990
Total Appropriations	41,114,503	40,780,772	46,175,667	48,561,990
Full-Time Equivalents Total*	209.80	209.80	209.80	209.80

* 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

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 is for 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.

City Council Changes to the Proposed Budget

The City Council changed the 2025-2026 Proposed Budget by restoring funding for a Specialty Court Unit prosecutor in the Criminal Division. Funding was also restored for two Civil Division Assistant City Attorneys through a reduction to the Judgment and Claims Fund. City Council also made a change in funding for two attorneys and a part-time paralegal providing LEAD (Law Enforcement Assisted Diversion) services in the Criminal Division with direct General Fund appropriation to the Law Department.

Law Department

Incremental Budget Changes

Law Department

	Dollars	FTE
2024 Adopted Budget	40,780,772	209.80
	-	-
Baseline		
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	-
Proposed Operating		
Remove Funding for Two Civil Division Assistant City Attorneys	(433,754)	-
Remove Funding for One Specialty Court Unit Prosecutor	(181,842)	-
Proposed Technical		
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	-
Council		
Restore Funding for One Specialty Court Unit Prosecutor	182,000	-
Restore Funding for Two Civil Division Assistant City Attorneys	434,000	-
Council Provisos		
Change Funding Source of LEAD Staff	-	-
Total Incremental Changes	\$5,394,894	-
Total 2025 Adopted Budget	\$46,175,667	209.80

Description of Incremental Budget Changes

Baseline

Law Department

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 \$141,274 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

Expenditures \$(433,754)

The Council altered this proposal in the Adopted Budget by restoring funding through a reduction to the Judgment and Claims Fund. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

This item removes funding for two 1.0 FTE Assistant City Attorneys in the Civil Division Employment and

Law Department

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)

The Council altered this proposal in the Adopted Budget by restoring funding. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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.

Council

Restore Funding for One Specialty Court Unit Prosecutor

Expenditures \$182,000

Law Department

This Council Budget Action would restore appropriation in the City Attorney's Office (LAW) to fund one Prosecutor in the Specialty Court Unit of the Criminal Division. The Specialty Court Unit handles cases in Mental Health Court, Veteran's Treatment Court, and the Legal Intervention and Network of Care, as well as various non-criminal infractions and other violations. This funding will maintain the timely response to criminal referrals and may address the implementation of recently passed criminal justice legislation to the extent that it involves potential diversion opportunities in a Specialty Court.

Restore Funding for Two Civil Division Assistant City Attorneys

Expenditures	\$434,000
Revenues	\$434,000

This Council Budget Action (CBA) increases appropriations in the Law Department (LAW) to restore funding for two Assistant City Attorneys in the Employment and Contract/Utilities Sections of the Civil Division. Appropriations to the Judgement and Claims Fund (JCF) is commensurately reduced to fund the appropriation in LAW. These positions provide guidance and legal advice to departments and elected officials on matters related to employment and labor issues, and contracting and utilities, respectively. Restoring funding will maintain capacity for LAW to provide counsel in-house rather than relying on outside (and more costly) counsel funded through the JCF.

Council Provisos

Change Funding Source of LEAD Staff

Revenues	\$(500,000)
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This Council Budget Action (CBA) would decrease revenue in the City Attorney's Office (LAW) by \$500,000 GF in 2025 and \$528,000 GF in 2026, and decrease appropriations from the Human Services Department (HSD) by \$500,000 GF in 2025 and \$528,000 GF in 2026 for contracted diversion services. This CBA would impose a proviso on \$500,000 GF in 2025 in LAW to pay the cost of 2.0 FTE Prosecutors and 0.5 FTE Paralegal exclusively to provide coordination for the Law Enforcement Assisted Diversion (LEAD) program. These positions in LAW are currently funded through an arrangement where HSD contracts funding to an outside organization doing diversion services, then that organization contracts with LAW to pay for the positions. This CBA would streamline the funding path for these positions in LAW by removing the appropriate funds from HSD's budget and allowing LAW to fund them directly with existing expense authority.

This Council Budget Action would impose the following proviso:

"Of the appropriations in the 2025 budget for the City Attorney's Office 2025, \$500,000 is appropriated solely to pay the cost of 2.0 FTE Prosecutors and 0.5 FTE Paralegal exclusively to provide coordination for the Law Enforcement Assisted Diversion (LEAD) program."

Law Department

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
LAW - BO-LW-J1100 - Leadership and Administration				
00100 - General Fund	12,769,930	12,930,539	14,815,398	15,715,870
Total for BSL: BO-LW-J1100	12,769,930	12,930,539	14,815,398	15,715,870
LAW - BO-LW-J1300 - Civil				
00100 - General Fund	16,557,242	16,527,895	18,656,862	19,560,302
Total for BSL: BO-LW-J1300	16,557,242	16,527,895	18,656,862	19,560,302
LAW - BO-LW-J1500 - Criminal				
00100 - General Fund	11,059,445	10,597,168	11,888,858	12,432,047
Total for BSL: BO-LW-J1500	11,059,445	10,597,168	11,888,858	12,432,047
LAW - BO-LW-J1700 - Precinct Liaison				
00100 - General Fund	727,886	725,170	814,549	853,771
Total for BSL: BO-LW-J1700	727,886	725,170	814,549	853,771
Department Total	41,114,503	40,780,772	46,175,667	48,561,990
Department Full-Time Equivalents Total*	209.80	209.80	209.80	209.80

* 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 Law Department

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	41,114,503	40,780,772	46,175,667	48,561,990
Budget Totals for LAW	41,114,503	40,780,772	46,175,667	48,561,990

Law Department

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
333110	Ind Fed Grants	49,535	-	-	-
341060	Photocopy Svcs	4	-	-	-
341180	Legal Service Fees	1,436,191	3,195,043	3,045,777	3,137,340
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	-	-	-
397010	Operating Transfers In	-	-	434,000	458,000
Total Revenues for: 00100 - General Fund		12,080,382	13,427,945	14,491,308	15,238,724
Total LAW Resources		12,080,382	13,427,945	14,491,308	15,238,724

Law Department

Appropriations by Budget Summary Level and Program

Law Department

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 Adopted	2026 Endorsed
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
Total	12,769,930	12,930,539	14,815,398	15,715,870
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 Adopted	2026 Endorsed
Citywide Indirect Costs	6,444,510	6,184,724	7,094,645	7,534,736

Departmental Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Law Department

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Civil	16,557,242	16,527,895	18,656,862	19,560,302
Total	16,557,242	16,527,895	18,656,862	19,560,302
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Criminal	11,059,445	10,597,168	11,888,858	12,432,047
Total	11,059,445	10,597,168	11,888,858	12,432,047
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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Precinct Liaison	727,886	725,170	814,549	853,771
Total	727,886	725,170	814,549	853,771
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

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 of 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 Adopted	2026 Endorsed
Department Support				
General Fund Support	41,585,499	43,279,980	45,891,310	48,085,609
Other Funding - Operating	-	-	335,602	396,602
Total Operations	41,585,499	43,279,980	46,226,911	48,482,211
Total Appropriations	41,585,499	43,279,980	46,226,911	48,482,211

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 Adopted Budget and 2026 Endorsed budgets maintain 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 Adopted and 2026 Endorsed budgets 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.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Seattle Municipal Court

Incremental Budget Changes

Seattle Municipal Court

	Dollars	FTE
2024 Adopted Budget	43,279,980	201.85
	-	-
Baseline		
Citywide Adjustments for Standard Cost Changes	(1,038,964)	-
Bargained Annual Wage and Market Wage Increases to Base Budget	4,114,563	-
Proposed Operating		
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	-	-
Proposed Technical		
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	-
Consolidation of Half-time to Full-time Positions	-	-
Total Incremental Changes	\$2,946,931	(1.00)
Total 2025 Adopted Budget	\$46,226,911	200.85

Description of Incremental Budget Changes

	<u>Baseline</u>
Citywide Adjustments for Standard Cost Changes	
Expenditures	\$(1,038,964)

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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	\$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
---------------------	------

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 item renews grant funding from the Washington State Administrative Office of the Court 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 fund 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)
--------------	-------------

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	\$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

Seattle Municipal Court

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
--------------	----------

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 such as the organizational support noted above.

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. Aligning the positions with existing operations will provide a more accurate view of vacant positions.

Seattle Municipal Court

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
SMC - BO-MC-2000 - Court Operations				
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
Total for BSL: BO-MC-2000	17,735,127	17,683,258	23,607,387	24,918,707
SMC - BO-MC-3000 - Administration				
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
Total for BSL: BO-MC-3000	18,801,726	20,689,882	22,619,525	23,563,505
SMC - BO-MC-4000 - Court Compliance				
00100 - General Fund	5,048,645	4,906,840	0	0
Total for BSL: BO-MC-4000	5,048,645	4,906,840	0	0
Department Total	41,585,499	43,279,980	46,226,911	48,482,211
Department Full-Time Equivalents Total*	201.85	201.85	200.85	200.85

* 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 Summary by Fund Seattle Municipal Court

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	41,585,499	43,279,980	45,891,310	48,085,609
18500 - School Safety Traffic and Pedestrian Improvement Fund	-	-	335,602	396,602
Budget Totals for SMC	41,585,499	43,279,980	46,226,911	48,482,211

Seattle Municipal Court

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	22,941,713	22,954,402
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
Total Revenues for: 00100 - General Fund		23,923,184	18,009,452	23,778,763	23,956,452
Total SMC Resources		23,923,184	18,009,452	23,778,763	23,956,452

Seattle Municipal Court

Appropriations by Budget Summary Level and Program

Seattle Municipal Court

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Court Operations	17,735,127	17,683,258	23,607,387	24,918,707
Total	17,735,127	17,683,258	23,607,387	24,918,707
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	18,801,726	20,689,882	22,619,525	23,563,505
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Departmental Indirect Costs

Seattle Municipal Court

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Court Compliance	5,048,645	4,906,840	0	0
Total	5,048,645	4,906,840	0	0
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	385,563,656	393,642,505	447,902,479	461,012,254
Other Funding - Operating	7,322,345	2,152,265	3,657,707	4,556,215
Total Operations	392,886,001	395,794,770	451,560,186	465,568,469
Total Appropriations	392,886,001	395,794,770	451,560,186	465,568,469
 Full-Time Equivalents Total*	 1,813.55	 1,826.05	 1,855.40	 1,871.40

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 Adopted and 2026 Endorsed budgets 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 Adopted and 2026 Endorsed budgets 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 14.0 FTE investigative support staff over the biennium 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 over the biennium 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.

City Council Changes to the Proposed Budget. In adopting the 2025 budget, the Council made the following changes to SPD's 2025 Proposed budget:

- An ongoing \$10 million increase for overtime, starting in 2026, partially offset by an ongoing \$6.5 million decrease for anticipated sworn salary savings;
- An ongoing \$200,000 increase to expand the Closed-Circuit Television pilot previously approved for an additional location on Aurora Avenue;
- Adding 2.0 FTE Parking Enforcement Officer training positions;
- Adding 1.0 FTE to oversee the 30x30 initiative;
- A proviso that restricts salary and benefit funding so that it may only be used to pay SPD's recruits and sworn officers;
- Quarterly reporting requirements on staffing levels, overtime, and performance metrics; and
- Report on the Parking Enforcement Unit recruitment efforts, childcare options for sworn employees, hiring and retention efforts, and automated vehicle noise enforcement technology.

Seattle Police Department

Incremental Budget Changes

Seattle Police Department

	Dollars	FTE
2024 Adopted Budget	395,794,770	1826.05
Baseline		
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)	-
Proposed Operating		
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)
Proposed Technical		
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	-	-
Council		
Increased Overtime for Emphasis Patrols	-	-
Additional Sworn Salary Savings	(6,500,000)	-
Expand Close-Circuit Television Pilot	200,000	-
Add 2.0 FTE Parking Enforcement Officers for Training	-	2.00
Add 1.0 FTE to Oversee 30x30 Initiative	-	1.00

Council Provisos

Seattle Police Department

Proviso Sworn Salary and Benefit Savings - -

Total Incremental Changes	\$55,765,416	29.35
Total 2025 Adopted Budget	\$451,560,186	1855.40

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.

Seattle Police Department

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 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, \$0.8 million is ongoing and \$1.1 million 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

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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

Expenditures	\$425,000
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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	-
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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)
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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)
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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. To achieve this, 23.0 FTE police officer positions will be held vacant for the full duration of the target period. Currently, SPD estimates the department's baseline budget supports 1,123 FTE. 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

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supervisors who oversee and manage investigations, for a total of seven civilians.

OPA General Fund Reduction

Expenditures	\$(441,439)
Position Allocation	(2.00)

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
Position Allocation	2.35

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
Position Allocation	5.00

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.

Extend Sunset Date of 4.0 FTE Positions

Expenditures	-
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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

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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)
Revenues	\$(276,150)

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.

Council

Increased Overtime for Emphasis Patrols

Expenditures	-
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This item adds \$10 million in 2026 for officer overtime. This will fund emphasis patrols, sick leave backfill, and established minimum staffing levels at SPD already included in the 2025 budget. This is partially offset by a reduction of \$6.5 million in each of 2025 and 2026 for sworn salary savings that would accrue because SPD's salary budget is funded at a greater level than is necessary to support SPD's current and projected number of recruits, sworn officers and the addition of 30 net new officers through 2026.

Additional Sworn Salary Savings

Expenditures	\$(6,500,000)
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This item decreases appropriations by \$6.5 million in each of 2025 and 2026 to align sworn salary funding with anticipated staffing levels of recruits, student officers, fully trained officers, and the addition of 30 net new officers by 2026. This funding is repurposed to partially offset the \$10 million added by Council in 2026 for increased overtime appropriations.

Expand Close-Circuit Television Pilot

Expenditures	\$200,000
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This item adds \$200,000 in 2025 and \$16,000 in 2026 to expand the Closed-Circuit Television (CCTV) pilot that was approved for Aurora Avenue from the original pilot site south to 95th Street and north to 130th Street, to further south to 85th Street and further north to 145th Street.

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Add 2.0 FTE Parking Enforcement Officers for Training

Position Allocation 2.00

This item adds 2.0 FTE Parking Enforcement Officer (PEO) Supervisor positions to serve as dedicated training positions for the PEO Unit, funded with salary savings in 2025 and 2026 that accrue from vacant, funded civilian positions in the department. Therefore, no additional appropriation authority is provided to support the positions.

Add 1.0 FTE to Oversee 30x30 Initiative

Position Allocation 1.00

This item adds 1.0 FTE Strategic Advisor 3 to oversee department investments and programs that align with the national 30x30 Initiative, funded with salary savings that accrue from vacant, funded civilian positions within the department. Therefore, no additional appropriation authority is provided to support the position.

Council Provisos

Proviso Sworn Salary and Benefit Savings

Expenditures -

Council imposed the following proviso:

“Of the appropriation in the 2025 budget for the Seattle Police Department, none of the money that is necessary to support sworn salary, benefits, and overtime for 1,041 recruit and sworn officer FTE on an average annual basis may be spent for any other purpose unless authorized by a future ordinance.”

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Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
SPD - BO-SP-P1000 - Chief of Police				
00100 - General Fund	15,365,542	14,496,998	17,045,876	18,955,087
Total for BSL: BO-SP-P1000	15,365,542	14,496,998	17,045,876	18,955,087
SPD - BO-SP-P1300 - Office of Police Accountability				
00100 - General Fund	5,395,628	5,669,022	6,768,554	6,896,206
Total for BSL: BO-SP-P1300	5,395,628	5,669,022	6,768,554	6,896,206
SPD - BO-SP-P1600 - Leadership and Administration				
00100 - General Fund	90,154,858	95,176,788	103,284,830	107,609,486
Total for BSL: BO-SP-P1600	90,154,858	95,176,788	103,284,830	107,609,486
SPD - BO-SP-P1800 - Patrol Operations				
00100 - General Fund	13,475,438	13,263,150	25,151,600	25,533,214
Total for BSL: BO-SP-P1800	13,475,438	13,263,150	25,151,600	25,533,214
SPD - BO-SP-P2000 - Compliance and Professional Standards Bureau				
00100 - General Fund	5,174,494	5,182,510	6,049,628	6,136,054
Total for BSL: BO-SP-P2000	5,174,494	5,182,510	6,049,628	6,136,054
SPD - BO-SP-P3400 - Special Operations				
00100 - General Fund	64,873,164	63,896,075	72,045,111	73,637,484
Total for BSL: BO-SP-P3400	64,873,164	63,896,075	72,045,111	73,637,484
SPD - BO-SP-P4000 - Collaborative Policing				
00100 - General Fund	12,555,442	12,584,545	15,165,135	15,559,986
Total for BSL: BO-SP-P4000	12,555,442	12,584,545	15,165,135	15,559,986
SPD - BO-SP-P6100 - West Precinct				
00100 - General Fund	22,509,095	23,737,713	25,663,230	25,919,528
Total for BSL: BO-SP-P6100	22,509,095	23,737,713	25,663,230	25,919,528
SPD - BO-SP-P6200 - North Precinct				
00100 - General Fund	28,183,149	29,583,735	32,281,603	32,831,989
Total for BSL: BO-SP-P6200	28,183,149	29,583,735	32,281,603	32,831,989
SPD - BO-SP-P6500 - South Precinct				
00100 - General Fund	19,060,358	20,591,347	22,227,689	22,365,288
Total for BSL: BO-SP-P6500	19,060,358	20,591,347	22,227,689	22,365,288

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SPD - BO-SP-P6600 - East Precinct

00100 - General Fund	18,842,979	19,789,332	21,201,082	22,091,070
Total for BSL: BO-SP-P6600	18,842,979	19,789,332	21,201,082	22,091,070

SPD - BO-SP-P6700 - Southwest Precinct

00100 - General Fund	14,202,062	15,631,956	16,701,014	16,611,733
Total for BSL: BO-SP-P6700	14,202,062	15,631,956	16,701,014	16,611,733

SPD - BO-SP-P7000 - Criminal Investigations

00100 - General Fund	47,006,958	42,990,542	50,914,608	53,707,938
Total for BSL: BO-SP-P7000	47,006,958	42,990,542	50,914,608	53,707,938

SPD - BO-SP-P8000 - Technical Services

00100 - General Fund	28,764,487	31,048,792	33,402,519	33,157,191
Total for BSL: BO-SP-P8000	28,764,487	31,048,792	33,402,519	33,157,191

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
Total for BSL: BO-SP-P9000	1,972,410	2,152,265	3,657,707	4,556,215

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	-	-	-
Total for BSL: BO-SP-P9999	5,349,935	-	-	-

Department Total	392,886,001	395,794,770	451,560,186	465,568,469
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Department Full-Time Equivalents Total*	1,813.55	1,826.05	1,855.40	1,871.40
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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 Adopted	2026 Endorsed
00100 - General Fund	385,563,656	393,642,505	447,902,479	461,012,254
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	-	-	-
18500 - School Safety Traffic and Pedestrian	1,972,410	2,152,265	3,657,707	4,556,215

Seattle Police Department

Improvement Fund

Budget Totals for SPD

392,886,001

395,794,770

451,560,186

465,568,469

Seattle Police Department

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Delinquent 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	-	-
Total Revenues for: 00100 - General Fund		25,424,887	16,521,267	19,530,759	20,146,003
332010	Fed Entitlmnt-Forfeited Prop	2,659,291	-	-	-
360020	Inv Earn-Residual Cash	111,449	-	-	-
Total Revenues for: 15050 - Drug Enforcement Forfeiture		2,770,740	-	-	-
360020	Inv Earn-Residual Cash	6,375	-	-	-
Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture		6,375	-	-	-
360020	Inv Earn-Residual Cash	9,312	-	-	-
Total Revenues for: 15070 - Money Laundering Forfeiture		9,312	-	-	-

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360900	Miscellaneous Revs-Other Rev	263,001	-	-	-
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

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Chief of Police	15,365,542	14,496,998	17,045,876	18,955,087
Total	15,365,542	14,496,998	17,045,876	18,955,087
Full-time Equivalents Total*	55.50	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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Police Accountability	5,395,628	5,669,022	6,768,554	6,896,206
Total	5,395,628	5,669,022	6,768,554	6,896,206
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	90,154,858	95,176,788	103,284,830	107,609,486
Full-time Equivalents Total*	255.05	257.55	261.55	261.55

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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*

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

Citywide Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Indirect Costs	6,346	20,734,855	19,740,301	20,816,230

Departmental Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Departmental Indirect Costs	74,274,675	57,781,919	64,201,080	66,891,554
Full Time Equivalents Total	155.05	157.55	161.55	161.55

Divisional Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
Patrol Operations	13,475,438	13,263,150	25,151,600	25,533,214
Total	13,475,438	13,263,150	25,151,600	25,533,214
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

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Compliance & Prof. Standards	5,174,494	5,182,510	6,049,628	6,136,054
Total	5,174,494	5,182,510	6,049,628	6,136,054
Full-time Equivalents Total*	21.00	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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Special Operations	64,873,164	63,896,075	72,045,111	73,637,484
Total	64,873,164	63,896,075	72,045,111	73,637,484
Full-time Equivalents Total*	281.00	286.00	288.00	288.00

**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-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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Collaborative Policing	12,555,442	12,584,545	15,165,135	15,559,986
Total	12,555,442	12,584,545	15,165,135	15,559,986
Full-time Equivalents Total*	74.00	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

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
West Precinct	22,509,095	23,737,713	25,663,230	25,919,528
Total	22,509,095	23,737,713	25,663,230	25,919,528
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
North Precinct	28,183,149	29,583,735	32,281,603	32,831,989
Total	28,183,149	29,583,735	32,281,603	32,831,989
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
South Precinct	19,060,358	20,591,347	22,227,689	22,365,288
Total	19,060,358	20,591,347	22,227,689	22,365,288
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

Seattle Police Department

maintenance services to residents of, and visitors to, the East Precinct, to promote safety in their homes, schools, businesses, and the community at large.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
East Precinct	18,842,979	19,789,332	21,201,082	22,091,070
Total	18,842,979	19,789,332	21,201,082	22,091,070
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Southwest Precinct	14,202,062	15,631,956	16,701,014	16,611,733
Total	14,202,062	15,631,956	16,701,014	16,611,733
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	16,023,526	16,563,367
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
Total	47,006,958	42,990,542	50,914,608	53,707,938
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:

Seattle Police Department

Coordinated Criminal Investigations

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Major Investigations	16,152,343	15,350,574	16,023,526	16,563,367
Full Time Equivalents Total	90.00	90.00	90.00	90.00

Special Victims

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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

Seattle Police Department

Services and Technology Integration Programs.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Technical Services	28,764,487	31,048,792	33,402,519	33,157,191
Total	28,764,487	31,048,792	33,402,519	33,157,191
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

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
School Zone Camera Program	1,972,410	2,152,265	3,657,707	4,556,215
Total	1,972,410	2,152,265	3,657,707	4,556,215

**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

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 Adopted	2026 Endorsed
Department Support				
Other Funding - Operating	17,229,050	26,748,732	22,464,953	22,517,572
Total Operations	17,229,050	26,748,732	22,464,953	22,517,572
Total Appropriations	17,229,050	26,748,732	22,464,953	22,517,572

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

Budget Overview

Police Relief and Pension

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 Adopted and 2026 Endorsed budgets include 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 2025 Adopted and 2026 Endorsed budgets also include 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 Adopted Budget further includes appropriation increases relative to the 2024 Adopted Budget of approximately \$278,000 for centrally adjusted administrative and staff labor costs.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Police Relief and Pension

Incremental Budget Changes

Police Relief and Pension

	Dollars	FTE
2024 Adopted Budget	26,748,732	3.00
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	107,314	-
Citywide Adjustments for Standard Cost Changes	27,994	-
Proposed Operating		
Fund Balancing Adjustment(s) -- Proposed	(4,409,040)	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(10,047)	-
Total Incremental Changes	\$(4,283,779)	-
Total 2025 Adopted Budget	\$22,464,953	3.00

Description of Incremental Budget Changes

Baseline

Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures \$107,314

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) -- Proposed

Expenditures \$(4,409,040)

Revenues \$(4,283,779)

These adjustments provide for a reduction in fund balances over the 2025-2026 biennium by reducing the General

Police Relief and Pension

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 Adopted	2026 Endorsed
Appropriations				
PPEN - BO-PP-RP604 - Police Relief and Pension				
61060 - Police Relief & Pension Fund	17,229,050	26,748,732	22,464,953	22,517,572
Total for BSL: BO-PP-RP604	17,229,050	26,748,732	22,464,953	22,517,572
 Department Total	 17,229,050	 26,748,732	 22,464,953	 22,517,572
 Department 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 Summary by Fund Police Relief and Pension

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
61060 - Police Relief & Pension Fund	17,229,050	26,748,732	22,464,953	22,517,572
Budget Totals for PPEN	17,229,050	26,748,732	22,464,953	22,517,572

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total Revenues for: 61060 - Police Relief & Pension Fund		12,715,961	22,689,313	16,191,313	15,944,313
400000	Use of/Contribution to Fund Balance	-	4,059,419	6,273,640	6,573,259
Total Resources for: 61060 - Police Relief & Pension Fund		12,715,961	26,748,732	22,464,953	22,517,572
 Total PPEN Resources		 12,715,961	 26,748,732	 22,464,953	 22,517,572

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	17,229,050	26,748,732	22,464,953	22,517,572
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Death Benefits	27,082	18,000	25,000	25,000

Leadership and Administration

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Long-Term Care	4,823,287	-	-	-

Police Relief and Pension

Medical Benefits

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Medical Benefits	6,959,999	15,380,000	13,800,000	13,800,000

Pensions

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Pensions	4,276,343	10,378,749	7,400,000	7,400,000

Seattle City Light

Dawn Lindell, General Manager & CEO

(206) 684-3500

www.seattle.gov/city-light/

Department Overview

Seattle City Light was created by the residents of Seattle in 1902 to 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 provides power to 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, and owns about 2,000 megawatts of very low-cost, environmentally responsible, hydroelectric generation capacity. In an average year, City Light produces about 50% of its energy supply with hydroelectric facilities that it owns directly and purchases 30% through the Bonneville Power Administration (BPA) and 20% from other sources including short-term wholesale purchases.

Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Department Support				
Other Funding - Operating	1,049,966,141	1,085,384,449	1,222,498,607	1,297,621,066
Total Operations	1,049,966,141	1,085,384,449	1,222,498,607	1,297,621,066
Capital Support				
Other Funding - Capital	397,625,135	446,028,129	482,745,706	516,881,129
Total Capital	397,625,135	446,028,129	482,745,706	516,881,129
Total Appropriations	1,447,591,276	1,531,412,579	1,705,244,313	1,814,502,196
Full-Time Equivalents Total*	1,806.80	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 Overview

The Seattle City Light [2025-2030 Strategic Plan Update](#) and associated rate path were approved by Council in September 2024, and the 2025 Adopted and 2026 Endorsed Budgets 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.

Seattle City Light

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 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 Adopted and 2026 Proposed Budgets anticipate 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 increase 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.

City Council Changes to the Proposed Budget

The City Council made no change to the 2025-2026 Proposed Budget.

Seattle City Light

Incremental Budget Changes

Seattle City Light

	Dollars	FTE
2025 Beginning Budget	1,535,504,919	1809.80
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	17,479,680	-
Proposed Operating		
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)	-
Proposed Capital		
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
Proposed Technical		
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	-	-
Total Incremental Changes	\$169,739,394	9.00
Total 2025 Adopted Budget	\$1,705,244,313	1818.80

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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To meet anticipated load growth and comply with new emissions regulations, this item adds new energy resources to the utility's long-term purchased power portfolio. This proposal advances the Seattle City Light's "Create Our Energy Future" business strategy by investing in a diverse mix of long-term energy resources to meet customer demand.

Reduce Volatility in Power Supply Costs

Expenditures	\$1,160,447
Position Allocation	5.00

This item adds 5.0 FTEs 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 ensure physical infrastructure and technology systems can 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 (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 Standards 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 \$1.3 million and two positions to fund emerging needs with vegetation management and cybersecurity. Contract costs for vegetation management have been increasing and this adjustment provides funding at a level that maintains the annual pruning cycle requirements. 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 to ensure compliance with regulatory frameworks including the North American Electric Reliability Corporation (NERC) Cyber Security Standards.

O&M 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

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

Expenditures \$1,680,000

This adjustment does two things: it provides 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 -

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 SCL staff, third party subject matter experts, and a design engineer to verify compliance with codes and specifications.

Sound Transit 3

Expenditures \$3,175,000

Position Allocation 2.00

This fully revenue-backed item adds 2.0 FTEs and additional resources necessary to meet required timelines with the Sound Transit Light Rail Extensions. This project will expand the regional transit system throughout King, Pierce, and Snohomish Counties. Overall, the ST3 plan adds 62 miles of light rail as well as providing additional bus rapid transit lines and it expands the capacity and service area of the Sounder rail line.

Annual Capital Spending Adjustments

Expenditures \$23,362,903

Position Allocation 1.00

The CIP Overview BCR provides explanations for changes in the CIP due to the normal refinement of work schedules and the ongoing reprioritization of capital work. City Light proposed a 6-year Capital Improvement Program plan that is within the overall amounts in the Adopted 2024-2029 CIP plan and is consistent with the proposed strategic plan rate path. This 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. They also included offsetting revenue reimbursements for any increases in customer-driven work. The significant project changes within the 2025-2030 CIP Plan are described in the CIP Overview Budget Change Request.

Proposed Technical

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

Expenditures \$19,193,223

Seattle City Light

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.

Final Adjustments for Standard Cost Changes

Expenditures	\$(1,992,853)
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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.

Technical Changes

Expenditures	\$29,252,703
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This technical adjustment includes increases associated with inflation, COLA, inventory adjustments, maintenance, and electrification incentives. In addition, various adjustments to Purchase Power, Debt Service, and Taxes are represented. These adjustments are consistent with the Strategic Plan and proposed rates.

SCL Revenues 2025-26

Revenues	\$173,831,734
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This item is the annual revenue adjustment to balance expenditures and actual revenues forecasted for 2025 and 2026.

Seattle City Light

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
SCL - BC-CL-W - Conservation & Environmental - CIP				
41000 - Light Fund	32,204,568	50,154,658	49,577,261	49,814,383
Total for BSL: BC-CL-W	32,204,568	50,154,658	49,577,261	49,814,383
SCL - BC-CL-X - Power Supply - CIP				
41000 - Light Fund	112,965,614	91,969,182	109,113,797	116,315,408
Total for BSL: BC-CL-X	112,965,614	91,969,182	109,113,797	116,315,408
SCL - BC-CL-Y - Transmission and Distribution - CIP				
41000 - Light Fund	146,459,322	204,628,158	202,429,929	210,402,811
Total for BSL: BC-CL-Y	146,459,322	204,628,158	202,429,929	210,402,811
SCL - BC-CL-Z - Customer Focused - CIP				
41000 - Light Fund	105,995,630	99,276,131	121,624,718	140,348,527
Total for BSL: BC-CL-Z	105,995,630	99,276,131	121,624,718	140,348,527
SCL - BO-CL-A - Leadership and Administration				
41000 - Light Fund	-	45	-	-
Total for BSL: BO-CL-A	-	45	-	-
SCL - BO-CL-ADMIN - Leadership and Administration				
41000 - Light Fund	134,748,946	167,344,334	184,947,007	198,391,171
Total for BSL: BO-CL-ADMIN	134,748,946	167,344,334	184,947,007	198,391,171
SCL - BO-CL-CUSTCARE - Customer Care				
41000 - Light Fund	49,268,673	54,446,053	69,198,345	72,187,447
Total for BSL: BO-CL-CUSTCARE	49,268,673	54,446,053	69,198,345	72,187,447
SCL - BO-CL-DEBTSRVC - Debt Service				
41000 - Light Fund	244,968,394	255,243,609	248,088,787	259,008,143
Total for BSL: BO-CL-DEBTSRVC	244,968,394	255,243,609	248,088,787	259,008,143
SCL - BO-CL-PWRSUPPLY - Power Supply O&M				
41000 - Light Fund	368,876,302	344,349,303	417,829,443	456,037,112
Total for BSL: BO-CL-PWRSUPPLY	368,876,302	344,349,303	417,829,443	456,037,112
SCL - BO-CL-TAXES - Taxes				
41000 - Light Fund	114,856,449	120,555,101	131,104,154	134,369,021
Total for BSL: BO-CL-TAXES	114,856,449	120,555,101	131,104,154	134,369,021

Seattle City Light

SCL - BO-CL-UTILOPS - Utility Operations O&M

41000 - Light Fund	137,228,778	143,446,005	171,330,872	177,628,173
Total for BSL: BO-CL-UTILOPS	137,228,778	143,446,005	171,330,872	177,628,173

SCL - BO-CL-V - Environmental Affairs O&M

41000 - Light Fund	18,600	-	-	-
Total for BSL: BO-CL-V	18,600	-	-	-

Department Total	1,447,591,276	1,531,412,579	1,705,244,313	1,814,502,196
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Department 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 Summary by Fund Seattle City Light

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
41000 - Light Fund	1,447,591,276	1,531,412,579	1,705,244,313	1,814,502,196
Budget Totals for SCL	1,447,591,276	1,531,412,579	1,705,244,313	1,814,502,196

Seattle City Light

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
331000	Direct Federal Grants	1,598,371	-	-	-
331240	BPA Revenues	-	5,250,000	5,250,000	5,250,000
332020	Build America Bonds Subsidy	5,822,973	-	5,555,144	5,419,111
343020	Services For Others-Nonoperating	6,875,703	9,052,299	9,233,345	9,418,012
343030	Electric Sales-Consumers	1,031,151,140	1,073,294,529	1,151,305,142	1,215,818,180
343050	Interchange Power To	99,722,187	105,027,475	59,924,286	89,838,103
343060	Wholesale Power Rev Fair Value	40,143,821	-	-	-
343100	Other Electric Service Rev	1,588,555	2,664,934	1,650,000	1,650,000
360010	Investment Interest	18,955,977	9,667,863	9,816,180	10,632,078
360220	Interest On Delinquent Accounts	553,339	1,551,743	500,000	500,000
360320	Rent From Operating Property	3,408,910	3,107,440	3,159,943	3,220,084
360350	Other Rents & Use Charges	5,483,448	9,013,024	10,189,680	10,535,968
360900	Miscellaneous Revenue	14,501,361	-	-	-
374000	Cap Contributions - Grants	32,570	119,209	121,301	112,360
393010	Contributions In Aid of Construction	41,761,285	53,572,029	40,639,832	39,924,547
Total Revenues for: 41000 - Light Fund		1,254,826,856	1,272,320,544	1,297,344,853	1,392,318,441
400000	Use of/Contribution to Fund Balance	-	259,092,035	407,899,460	422,183,754
Total Resources for:41000 - Light Fund		1,254,826,856	1,531,412,579	1,705,244,313	1,814,502,195
Total SCL Resources		1,254,826,856	1,531,412,579	1,705,244,313	1,814,502,195

Seattle City Light

Appropriations by Budget Summary Level and Program

Seattle City Light

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Conservation & Environmental	32,204,569	45,296,321	49,577,261	49,814,383
FINANCE AND IT SYSTEMS	-	4,858,337	-	-
Total	32,204,568	50,154,658	49,577,261	49,814,383

**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:

Conservation & Environmental

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Conservation & Environmental	32,204,569	45,296,321	49,577,261	49,814,383

FINANCE AND IT SYSTEMS

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
FINANCE AND IT SYSTEMS	-	4,858,337	-	-

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
BOUNDARY	41,684,169	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	1,548,693	1,340,534	1,199,460	1,113,087
SKAGIT	30,825,503	23,308,317	36,829,485	42,797,183
Total	112,965,614	91,969,182	109,113,797	116,315,408

Seattle City Light

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
BOUNDARY	41,684,169	34,553,098	34,790,086	30,919,826
Full Time Equivalents Total	41.28	44.28	44.28	44.28

CEDAR FALLS - TOLT

The Cedar Falls - Tolt program funds the capital costs for the Cedar Falls - Tolt physical generating plant and associated regulatory requirements.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
POWER SUPPLY OTHER	1,548,693	1,340,534	1,199,460	1,113,087
Full Time Equivalents Total	4.00	4.00	4.00	4.00

SKAGIT

Seattle City Light

The Skagit program funds the capital costs for the Skagit physical generating plant and associated regulatory requirements.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
SKAGIT	30,825,503	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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
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
Total	146,459,322	204,628,158	202,429,929	210,402,811
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Seattle City Light

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
CUSTOMER AND BILLING	166,354	-	-	-
CUSTOMER IT SYSTEMS	2,627,998	1,655,376	4,597,037	14,313,026
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

Seattle City Light

TRANSPORTATION RELOCATIONS	10,023,169	10,079,018	12,519,402	11,515,029
Total	105,995,630	99,276,131	121,624,718	140,348,527
Full-time Equivalents Total*	181.74	181.74	184.74	184.74
<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 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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
CUSTOMER AND BILLING	166,354	-	-	-

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	Adopted	Endorsed
CUSTOMER IT SYSTEMS	2,627,998	1,655,376	4,597,037	14,313,026

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	Adopted	Endorsed
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	Adopted	Endorsed
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

Seattle City Light

SERVICE CONNECTIONS

The Service Connections program funds the capital costs of customer service connections and meters.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
SERVICE CONNECTIONS	78,471,509	72,128,830	84,748,147	91,761,366
Full Time Equivalents Total	148.87	148.87	149.87	149.87

TRANSPORTATION RELOCATIONS

The Transportation Relocations program funds the capital costs for large inter-agency transportation projects requiring utility services or relocations.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
TRANSPORTATION RELOCATIONS	10,023,169	10,079,018	12,519,402	11,515,029
Full Time Equivalents Total	14.97	14.97	16.97	16.97

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
PEOPLE AND CULTURE ADMIN O&M	-	45	-	-
Total	-	45	-	-

**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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Seattle City Light

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	136,553,653	127,458,583	164,673,973	171,608,770
Divisional Indirect	18,015,152	26,795,068	24,655,936	25,741,721
PTO and Benefits Indirect Costs	(2,019,541)	6,141,602	1,191,503	3,914,568
Total	134,748,946	167,344,334	184,947,007	198,391,171
Full-time Equivalents Total*	558.88	558.88	558.88	558.88

**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:

City Indirect Costs

The City Indirect Costs program funds the costs for city services that are provided to the utility.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
City Indirect Costs	45,488,942	48,829,388	45,989,463	49,067,619

Current Year Inventory

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Departmental Indirect Costs	136,553,653	127,458,583	164,673,973	171,608,770

Seattle City Light

Full Time Equivalents Total	505.53	505.53	505.53	505.53
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Divisional Indirect

The Divisional Indirect Costs program funds Administrative and General O&M services in operational divisions.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Divisional Indirect	18,015,152	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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
PTO and Benefits Indirect Costs	(2,019,541)	6,141,602	1,191,503	3,914,568

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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Program Expenditures				
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
Total	49,268,673	54,446,053	69,198,345	72,187,447
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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Conservation Expenses	3,890,480	5,037,314	9,732,494	11,194,319

Customer Accounts & Services

Seattle City Light

The Customer Accounts and Services program provides O&M funding for customer experience support.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Debt Service	244,968,394	255,243,609	248,088,787	259,008,143
Total	244,968,394	255,243,609	248,088,787	259,008,143

**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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Purchased Power/Power Supply	368,876,302	344,349,303	417,829,443	456,037,112
Total	368,876,302	344,349,303	417,829,443	456,037,112
Full-time Equivalents Total*	69.95	69.95	71.95	74.95

**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-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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Taxes	114,856,449	120,555,101	131,104,154	134,369,021
Total	114,856,449	120,555,101	131,104,154	134,369,021

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-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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Distribution O&M	75,133,584	83,242,592	90,547,664	93,451,464
Generation O&M	39,698,924	36,044,181	50,522,431	53,053,735
Transmission O&M	22,396,269	24,159,233	30,260,778	31,122,975
Total	137,228,778	143,446,005	171,330,872	177,628,173
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Generation O&M	39,698,924	36,044,181	50,522,431	53,053,735
Full Time Equivalents Total	125.63	125.63	125.63	125.63

Transmission O&M

Seattle City Light

The Transmission Operations and Maintenance program funds the operation and maintenance of City Light's substation and transmission systems.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
ENVIRO AFFAIRS OPS O&M	18,600	-	-	-
Total	18,600	-	-	-

**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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	22,721,888	26,705,037	26,714,045	27,689,783
Other Funding - Operating	984,579,276	1,126,202,449	1,146,849,640	1,190,830,244
Total Operations	1,007,301,164	1,152,907,487	1,173,563,685	1,218,520,028
Capital Support				
Other Funding - Capital	265,344,515	427,785,127	411,988,405	461,986,776
Total Capital	265,344,515	427,785,127	411,988,405	461,986,776
Total Appropriations	1,272,645,679	1,580,692,614	1,585,552,090	1,680,506,804
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 2025 Adopted Budget and 2026 Endorsed Budget appropriates \$1.6 billion in 2025 to SPU and \$1.7 billion in 2026. The adopted 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 Strategic Business Plan-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 \$16 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 Adopted Capital Improvement Program.

The adopted 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 adopted 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 Adopted Budget increases Operating and Maintenance (O&M) in appropriations for Drainage and Wastewater by \$39 million in 2025 and endorses \$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 Adopted 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 Adopted Budget increases Water Fund O&M expenditures by \$9 million in 2025 and endorses \$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 Adopted 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 Adopted Budget decreases Solid Waste O&M appropriations by \$28.5 million in 2025 and by \$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, adopted 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 in 2025, which will set rates for 2026 through 2028, in line with the recently passed 2025-2030

Seattle Public Utilities

Strategic Business Plan.

General Fund

For general government services, the 2025 Adopted Budget provides SPU \$26.7 million in GF appropriations for 2025 and endorses \$27.7 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 adopted 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 adopted 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.

City Council Changes to the Proposed Budget

The City Council added:

- \$50,000 in General Fund appropriation authority to SPU one-time in 2025 for recreational vehicle encampment “deep cleanings;”
- \$150,000 in increased Solid Waste Fund appropriations in both 2025 and 2026 to support grants for textile waste re-use.

The Council also added a proviso directing that \$238,000 of SPU’s General Fund appropriations in 2025 be directed to Chinatown-International District clean-up activities.

For more on these changes, see below.

Seattle Public Utilities

Incremental Budget Changes

Seattle Public Utilities

	Dollars	FTE
2025 Beginning Budget	1,565,929,166	1506.80
Baseline		
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	-
Proposed Operating		
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)
Proposed Capital		
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	-
Proposed Technical		
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	-	-
Fund Balancing for the Adopted Budget	-	-

Seattle Public Utilities

Council

Increase Funding for Deep Cleans at Recreational Vehicle Sites	50,000	-
Solid Waste Funded Grants to Refugee and Immigrant Women's Organizations for Textile Waste Prevention Initiatives	150,000	-

Council Provisos

Proviso Funding in SPU for Chinatown-International District Sanitation Services	-	-
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Total Incremental Changes	\$19,622,924	61.00
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Total 2025 Adopted Budget	\$1,585,552,090	1567.80
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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.

Seattle Public Utilities

Proposed Operating

Strategic Business Plan Endorsed Investments in Infrastructure and Essential Services

Expenditures	\$811,189
Position Allocation	10.00

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 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 five full-time employees in 2025 and two more in 2026. 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 in 2025. 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),

Seattle Public Utilities

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 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.

Seattle Public Utilities

Transfer of Hygiene Station Budget and Operations to Seattle Parks and Recreation

Expenditures \$(835,000)

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. 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.

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)

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)

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.

Seattle Public Utilities

Water Fund Capital Budget Changes

Expenditures \$5,238,370

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, 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.

Seattle Public Utilities

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.

Fund Balancing for the Adopted Budget

Revenues \$150,000

This is a technical item that budgets use of fund balance for balancing purposes.

Council

Increase Funding for Deep Cleans at Recreational Vehicle Sites

Expenditures \$50,000

This item increases appropriation in Seattle Public Utilities by \$50,000 GF on a one-time basis in 2025 in order to increase the number of deep cleanings for sites with lived-in Recreational Vehicles (RVs). Deep cleans, unlike "Geo Cleans," focus on more than just removing visible trash from the ROW. Deep cleans provide more organized efforts to assess and remove bulky personal belongings with the active involvement of unhoused individuals. This funding will ensure a total of \$175,000 in 2025 for deep cleans, enabling 1 additional deep cleaning shift for every 2-6 hours per month compared to present. Areas with the highest concentrations of lived-in RVs should be prioritized for deep cleaning services provided through this CBA.

Solid Waste Funded Grants to Refugee and Immigrant Women's Organizations for Textile Waste Prevention Initiatives

Expenditures \$150,000

This item increases appropriations in the Solid Waste Fund for Seattle Public Utilities (SPU) by \$150,000 in 2025 and \$150,000 in 2026 to fund programming that prevents textile waste and offers opportunities to refugee and immigrant women. The funding should be used to support an organization that supports refugee and immigrant women in overcoming barriers to employment and diverts waste from Seattle's waste disposal system, such as the Refugee Artisan Initiative.

Council Provisos

Proviso \$238,000 GF in SPU for sanitation services in the Chinatown-International District

Council imposed the following proviso on \$238,000 GF in Seattle Public Utilities (SPU) for sanitation services in the Chinatown-International District (CID):

"Of the General Fund appropriation in Seattle Public Utilities' 2025 budget for the Utility Service and Operations Budget Summary Level (SPU-BO-SU-N200B), \$238,000 is appropriated solely for providing sanitation services in the Chinatown-International District and may be spent for no other purpose."

The intent of the proviso is to ensure the continuation of sanitation services in 2025 that are currently being provided by a contractor in the CID. The current contract is funded by the Chinatown-International District Business Improvement Area (CIDBIA) which received City funding through the Downtown Activation Plan in 2024, and the

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contractor's services include litter abatement, needles and sharps cleanup, graffiti abatement, and bulky item removal. The CIDBIA intends to include the Little Saigon neighborhood in future iterations of the BIA, which would reduce the need for additional outside funding.

In the 2025 Proposed Budget, SPU has approximately \$19 million of appropriations for clean-up services citywide.

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Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
SPU - BC-SU-C110B - Distribution				
43000 - Water Fund	39,504,960	44,060,074	53,469,435	65,718,787
Total for BSL: BC-SU-C110B	39,504,960	44,060,074	53,469,435	65,718,787
SPU - BC-SU-C120B - Transmission				
43000 - Water Fund	11,030,191	13,522,272	11,915,442	25,265,759
Total for BSL: BC-SU-C120B	11,030,191	13,522,272	11,915,442	25,265,759
SPU - BC-SU-C130B - Watershed Stewardship				
43000 - Water Fund	874,742	4,885,999	2,878,358	4,956,409
Total for BSL: BC-SU-C130B	874,742	4,885,999	2,878,358	4,956,409
SPU - BC-SU-C140B - Water Quality & Treatment				
43000 - Water Fund	2,016,104	6,450,289	1,426,186	10,237,252
Total for BSL: BC-SU-C140B	2,016,104	6,450,289	1,426,186	10,237,252
SPU - BC-SU-C150B - Water Resources				
43000 - Water Fund	5,977,112	16,706,188	19,510,912	15,270,762
Total for BSL: BC-SU-C150B	5,977,112	16,706,188	19,510,912	15,270,762
SPU - BC-SU-C160B - Habitat Conservation Program				
43000 - Water Fund	4,440,200	3,686,223	1,570,811	5,738,262
Total for BSL: BC-SU-C160B	4,440,200	3,686,223	1,570,811	5,738,262
SPU - BC-SU-C230B - New Facilities				
45010 - Solid Waste Fund	2,348,048	24,161,970	21,015,121	16,138,520
Total for BSL: BC-SU-C230B	2,348,048	24,161,970	21,015,121	16,138,520
SPU - BC-SU-C240B - Rehabilitation & Heavy Equipment				
45010 - Solid Waste Fund	206,824	2,260,000	397,000	807,000
Total for BSL: BC-SU-C240B	206,824	2,260,000	397,000	807,000
SPU - BC-SU-C333B - Protection of Beneficial Uses				
44010 - Drainage and Wastewater Fund	15,553,200	36,683,378	30,377,663	58,904,106
Total for BSL: BC-SU-C333B	15,553,200	36,683,378	30,377,663	58,904,106
SPU - BC-SU-C350B - Sediments				
44010 - Drainage and Wastewater Fund	5,579,626	10,734,002	13,421,604	13,177,974
Total for BSL: BC-SU-C350B	5,579,626	10,734,002	13,421,604	13,177,974

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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
Total for BSL: BC-SU-C360B	84,101,627	111,767,108	92,097,937	92,151,870

SPU - BC-SU-C370B - Rehabilitation

44010 - Drainage and Wastewater Fund	44,013,182	61,249,734	43,888,034	43,146,299
Total for BSL: BC-SU-C370B	44,013,182	61,249,734	43,888,034	43,146,299

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
Total for BSL: BC-SU-C380B	15,174,406	12,202,802	10,958,377	20,757,436

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
Total for BSL: BC-SU-C410B	29,639,865	66,241,088	96,192,575	79,666,341

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
Total for BSL: BC-SU-C510B	4,884,428	13,174,000	12,868,950	10,050,000

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
Total for BSL: BO-SU-N000B	656,500,996	761,733,080	758,443,041	784,239,660

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
Total for BSL: BO-SU-N100B	142,797,089	162,741,625	168,281,479	178,191,714

SPU - BO-SU-N200B - Utility Service and Operations

00100 - General Fund	20,579,377	24,414,037	24,308,495	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	46,050,285	47,900,261
Total for BSL: BO-SU-N200B	208,003,079	228,432,782	246,839,165	256,088,653
Department Total	1,272,645,679	1,580,692,614	1,585,552,090	1,680,506,804
Department Full-Time Equivalents Total*	1,495.30	1,510.80	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 Summary by Fund Seattle Public Utilities

	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
00100 - General Fund	22,721,888	26,705,037	26,714,045	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	310,724,844	298,243,009
Budget Totals for SPU	1,272,645,679	1,580,692,614	1,585,552,090	1,680,506,804

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Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
341040	Sales Of Maps & Publications	5,846	-	-	-
360220	Interest Earned On Deliquent A	8,393	-	-	-
Total Revenues for: 00100 - General Fund		14,239	-	-	-
360750	Misc Reimb Adj-Pers & Other	6,837	-	-	-
Total Revenues for: 13000 - Transportation Fund		6,837	-	-	-
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	-	-	-

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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
Total Revenues for: 43000 - Water Fund		324,908,755	399,549,931	432,024,984	437,139,089
400000	Use of/Contribution to Fund Balance	-	38,916,149	26,623,443	55,181,577
Total Resources for:43000 - Water Fund		324,908,755	438,466,080	458,648,427	492,320,666
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	-	-	-
360750	Misc Reimb Adj-Pers & Other	30,571	2,490,411	3,695,945	3,866,913

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360900	Miscellaneous Revs-Other Rev	24,914	-	-	-
374010	Capital Contr-State Grants	67,323	-	-	-
374040	Cap Contr-GrantsFromLocalGvmnts	10,742,361	-	-	-
379020	Capital Contributions	800,872	-	-	-
397100	Intrafund Revenues	-	101,238,643	84,030,979	122,825,432
Total Revenues for: 44010 - Drainage and Wastewater Fund		572,032,604	766,403,407	709,742,105	800,168,821
400000	Use of/Contribution to Fund Balance	-	10,371,656	79,722,669	62,084,525
Total Resources for:44010 - Drainage and Wastewater Fund		572,032,604	776,775,063	789,464,774	862,253,346
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
Total Revenues for: 45010 - Solid Waste Fund		274,348,449	264,037,266	279,033,066	293,323,155
400000	Use of/Contribution to Fund Balance	-	74,709,167	31,691,778	4,919,854
Total Resources for:45010 - Solid Waste Fund		274,348,449	338,746,433	310,724,844	298,243,009
Total SPU Resources		1,171,310,885	1,553,987,576	1,558,838,045	1,652,817,021

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Distribution	39,504,960	44,060,074	53,469,435	65,718,787
Total	39,504,960	44,060,074	53,469,435	65,718,787
Full-time Equivalents Total*	79.00	79.00	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*

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Transmission	11,030,191	13,522,272	11,915,442	25,265,759
Total	11,030,191	13,522,272	11,915,442	25,265,759
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Watershed Stewardship	874,742	4,885,999	2,878,358	4,956,409
Total	874,742	4,885,999	2,878,358	4,956,409
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Water Quality & Treatment	2,016,104	6,450,289	1,426,186	10,237,252
Total	2,016,104	6,450,289	1,426,186	10,237,252
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Water Resources	5,977,112	16,706,188	19,510,912	15,270,762
Total	5,977,112	16,706,188	19,510,912	15,270,762
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Habitat Conservation Program	4,440,200	3,686,223	1,570,811	5,738,262
Total	4,440,200	3,686,223	1,570,811	5,738,262
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
New Facilities	2,348,048	24,161,970	21,015,121	16,138,520
Total	2,348,048	24,161,970	21,015,121	16,138,520
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Rehabilitation & Heavy Eqpt	206,824	2,260,000	397,000	807,000
Total	206,824	2,260,000	397,000	807,000

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Protection of Beneficial Uses	15,553,200	36,683,378	30,377,663	58,904,106
Total	15,553,200	36,683,378	30,377,663	58,904,106
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.

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Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Sediments	5,579,626	10,734,002	13,421,604	13,177,974
Total	5,579,626	10,734,002	13,421,604	13,177,974
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 Adopted	2026 Endorsed
Combined Sewer Overflows	84,101,627	111,767,108	92,097,937	92,151,870
Total	84,101,627	111,767,108	92,097,937	92,151,870
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 Adopted	2026 Endorsed
Rehabilitation	44,013,182	61,249,734	43,888,034	43,146,299
Total	44,013,182	61,249,734	43,888,034	43,146,299
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 Adopted	2026 Endorsed
Flooding, Sewer Backup & Lndsl	15,174,406	12,202,802	10,958,377	20,757,436
Total	15,174,406	12,202,802	10,958,377	20,757,436
Full-time Equivalents Total*	25.00	25.00	25.00	25.00

**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*

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 Adopted	2026 Endorsed
Shared Cost Projects	29,639,865	66,241,088	96,192,575	79,666,341
Total	29,639,865	66,241,088	96,192,575	79,666,341
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 Adopted	2026 Endorsed
Technology	4,884,428	13,174,000	12,868,950	10,050,000
Total	4,884,428	13,174,000	12,868,950	10,050,000
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 Adopted	2026 Endorsed
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
Total	656,500,996	761,733,080	758,443,041	784,239,660
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				

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	Adopted	Endorsed
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 purchased using bond proceeds.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	Adopted	Endorsed
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	Adopted	Endorsed
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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
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
Total	142,797,089	162,741,625	168,281,479	178,191,714
Full-time Equivalents Total*	146.60	151.10	154.10	155.10

**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 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 Adopted	2026 Endorsed
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

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supplies or services.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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

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Customer Service programs and the operating expenses for Pre-Capital Planning & Development, Project Delivery, Drainage and Wastewater, Solid Waste, Water and General Fund programs.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	48,663,131	50,549,005
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
Total	208,003,079	228,432,782	246,839,165	256,088,653
Full-time Equivalents Total*	961.70	968.70	1,024.70	1,038.70

**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 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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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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

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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

Seattle Public Utilities

maintenance.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Pre-Capital Planning	6,741,201	4,584,551	5,669,114	5,315,990

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	Adopted	Endorsed
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	Adopted	Endorsed
Solid Waste Operations	41,796,322	44,721,616	48,663,131	50,549,005
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	Adopted	Endorsed
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	Adopted	Endorsed
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

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The Water Facilities & Equipment Program provides appropriation to maintain water storage facilities.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Water Facilities & Equipment	3,204,252	3,028,364	2,849,284	2,967,170

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	Adopted	Endorsed
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	Adopted	Endorsed
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

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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 \$40 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.

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Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Department Support				
General Fund Support	56,039,809	58,935,410	56,243,486	57,234,021
Other Funding - Operating	240,437,964	268,050,292	289,176,674	259,060,295
Total Operations	296,477,773	326,985,702	345,420,160	316,294,316
Capital Support				
General Fund Support	309,132	4,480,000	-	-
Other Funding - Capital	332,521,654	379,827,665	329,451,698	319,425,553
Total Capital	332,830,786	384,307,665	329,451,698	319,425,553
Total Appropriations	629,308,559	711,293,367	674,871,858	635,719,869
Full-Time Equivalents Total*	1,044.00	1,113.50	1,188.50	1,231.50

* 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 Adopted and 2026 Endorsed Budget for the Seattle Department of Transportation (SDOT) represents an inflection point for the Department and the City as we transition from the 2016-2024 Levy to Move Seattle to the new eight-year 2024 Transportation Levy (2025-2032) that was approved by the voters in November 2024. The adopted budget also serves as a reminder that much of SDOT core functions are funded through property tax levies.

The 2025-2026 Adopted Budget, including the six-year Capital Improvement Program (CIP), was developed in two phases:

1. The Mayor's 2025-26 Proposed Budget was a current law budget and did not include any revenues or expenditures reflecting a new transportation levy; and
2. Council changes reflecting the 2024 Transportation Levy after the levy was approved by voters.

The proposed budget and changes to this budget resulting from passage of the 2024 Transportation Levy are described below.

Proposed Budget

The 2025-2026 Proposed Budget was structured to reflect the end of the Levy to Move Seattle (described in greater detail in the following pages), and reductions necessary to balance the City's General Fund. Changes to the SDOT budget included:

- Removing funding from the Levy to Move Seattle, which totaled \$930 million over 9 years and which expired at the end of 2024. Levy proceeds funded ongoing maintenance, operations, and new transportation projects.
- Reducing SDOT's General Fund budget by \$9 million annually, beginning in 2025, equating to an 8% reduction from the 2025 baseline budget. The proposed budget provided SDOT with General Fund above the Move Seattle Levy established General Fund floor.
- Balancing transportation specific revenues such as Gas Tax, automated traffic enforcement camera fines, and Commercial Parking Tax where the revenues continue to decline or remain flat was challenging given

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increasing costs for numerous transportation activities. In many cases, transportation cost increases exceed general inflation.

While almost no programs remained fully funded to 2024 levels in the proposed budget, SDOT prioritized the following areas of service to maintain core functions for the transportation system, regardless of whether a new levy was passed:

- 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.

The proposed budget assumed no property tax assessments, which meant the budget reduced spending in program areas that were primarily or entirely funded by the Levy to Move Seattle and the General Fund, including:

- 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.

In the proposed budget, SDOT sought to preserve as much funding as possible for priority programs while supporting existing staffing levels. This effort included a re-evaluation of base budget activities in the following areas:

- 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 non-critical programs; and
- Reevaluating investments in bus transit initiatives for post-covid travel patterns.

Passage of the 2024 Transportation Levy

When voters approved the new levy in November 2024, the Executive worked with the City Council to modify the proposed budget to reflect inclusion of the 2024 Transportation Levy. In addition to supporting some of the programs that received Levy to Move Seattle funding (e.g., new sidewalks, bridges, etc.), the 2024 Transportation Levy also created capacity for new work and improvements to transportation infrastructure in Seattle. This restored funding levels for many significant bodies of work. Please see the supplemental attachments to [Ordinance 127053](#) for more details about the 2024 Transportation Levy.

Given the limited time between the Executive's transmittal of the proposed budget and the passage of the 2024 Transportation Levy, the Executive and Council may propose additional budget changes in 2025 and 2026 to realign the full budget with City priorities.

Unrelated to the expansion of funding provided by the 2024 Transportation Levy, the 2025-2026 Adopted Budget expanded additional bodies of work reflecting City prioritization, supported by other independent revenue streams, including:

- **Automated Enforcement Program Expansion:** SDOT's School Zone Camera Program, which operates 30 cameras that enforce speeding violations in school zones, will more than double the number of

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enforcement cameras in operation, bringing 37 new cameras (at 19 locations) online by the start of the 2025-2026 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 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 2025 Adopted Budget and 2026 Endorsed 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 2025 Adopted Budget includes legislation ([Ordinance 127135](#)) to update fees reflecting a 25.8% inflationary increase. In addition, the budget includes a 2.4% increase in permit issuance, renewal rates, and hourly service rates to adjust fees for inflation. The permit, renewal rates, and hourly service rates were last adjusted at the beginning of 2024. The combination of these changes help advance the City's goal of achieving cost recovery for permitting activities and help Seattle residents and businesses in the form of managing the public 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 budget includes \$5.2 million in 2025 and \$6.8 million in 2026 to fund approximately 51 additional staff in various City departments. These funds are appropriated in the "Finance General" department budget pending the development of a detailed staffing plan.

Council Changes to the Proposed Budget

The following changes were made by City Council in the adopted budget:

- Errata Corrections to the Proposed Budget: \$1,000,000
- Replace General Fund and Payroll Expense Tax Fund with Increased Real Estate Excise Tax: \$0
- Recognize October Revenue Update Reduction (Parking Fees): -\$1,025,522
- Recognize October Revenue Update Reduction (Transportation Funds): -\$247,517
- Increase Funding for Passage of 2024 Transportation Levy: \$169,818,043
- Increase Funding for Council District Fund: \$6,979,328
- Transfer Speed Enforcement Camera Revenue: \$1,181,000

Please see the following sections for more details on City Council changes.

Seattle Department of Transportation

Incremental Budget Changes

Seattle Department of Transportation

	Dollars	FTE
2025 Beginning Budget	741,338,529	1113.50
Baseline		
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	-
Proposed Operating		
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)	-
Proposed Capital		
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	-
Proposed Technical		
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	-

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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	-	-
Council		
Create Council District Fund	6,979,328	-
Transfer of Red Light Camera Revenue and increase appropriations for camera program	1,181,000	-
Errata Corrections to the Proposed Budget and CIP	1,000,000	-
Fund Balancing Entries - Adopted Budget	-	-
Recognize October 2024 Revenue Forecast Update	-	-
Recognize October Forecast Update	-	-
Remove Unsecured Funding for Culture Connector CIP Project	-	-
Replace JumpStart Fund appropriations with Real Estate Excise Tax	-	-
Transportation Levy Revenue and Appropriations	169,818,043	72.00
Council Provisos		
Proviso \$1.18 million General Fund in SDOT for red light cameras	-	-
Council District Fund Proviso	-	-
Ballard Brewery District Proviso	-	-
Delridge Way SW Left turn Ingress and Egress Proviso	-	-
On-street Harbor Ave Parking Proviso	-	-
Proviso \$89 million of 2024 Transportation Levy	-	-
Proviso Seattle Transit Measure Funds for Waterfront Shuttle	-	-
Transit Ambassadors and Behavioral Health Team Proviso	-	-
Transit Security Services Proviso	-	-
Total Incremental Changes	\$(66,466,671)	75.00
Total 2025 Adopted Budget	\$674,871,858	1188.50

Description of Incremental Budget Changes

Baseline

Seattle Department of Transportation

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 2024 Adopted Budget and establishes a corrected baseline budget for the adopted 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

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 adopted 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

Seattle Department of Transportation

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).

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 19 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 adopted 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 [Ordinance 127135](#).

Seattle Department of Transportation

Downtown Activation Plan - Central Waterfront Grand Opening

Expenditures \$250,000

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)

This one-time change decreases appropriations associated with the Seattle Transit Measure (STM) to reflect the 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 adopted 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 Adopted CIP to provide additional funding to support Transit Corridor Improvements and Protected Bike Lane investments.

Note: this change was reversed by City Council in the 2025 Adopted Budget. See section "Council" for more detail.

Proposed Capital

Seattle Department of Transportation

Realigning Core CIP Services after Levy to Move Seattle

Expenditures \$12,701,395

This change captures numerous transfers, increases, and reductions to capital projects in the 2025-2030 Adopted 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)

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

During the development of the adopted 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

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 Adopted 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

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 Adopted 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

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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

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.

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 2025-2026 Adopted 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

Seattle Department of Transportation

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.

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

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)

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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 in reimbursable revenues. These funds for reimbursable 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 Adopted 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 Adopted 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 Adopted 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 Adopted 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

Seattle Department of Transportation

Expenditures \$(1,246,502)

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

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 size" the bond issuance to better align with projected spending, resulting in interest expense savings.

Final Adjustments for Standard Cost Changes

Expenditures -

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

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 \$(15,906,530)

This technical change captures estimates of the contribution or use of fund balance for Seattle Department of Transportation managed funds.

Council

Create Council District Fund

Expenditures \$6,979,328

This change establishes a new capital project Council District Fund, adding \$7 million in 2025 and 2026. This funding is made available through transfers between Automated Enforcement revenue and the ADA Program levy funds (totaling \$2 million per year), and Street Use Revenues available from updated Street Use Fees in the Adopted 2025 Budget (\$5 million per year).

Transfer of Red Light Camera Revenue and increase appropriations for camera program

Expenditures \$1,181,000

Revenues \$(1,181,000)

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This change increases appropriations in the Seattle Department of Transportation (SDOT) by \$1.18 million GF in 2025 to support deployment of automated traffic enforcement cameras for non-school zone speed enforcement. This change also imposed a proviso to prohibit spending until authorized by future Council action (see Proviso section, below).

Errata Corrections to the Proposed Budget and CIP

Expenditures	\$1,000,000
Revenues	-

This change corrects errors in appropriations and revenues submitted as part of the 2025-2026 Proposed Budget and the 2025-2030 Proposed Capital Improvement Program (CIP).

Seattle Department of Transportation (SDOT) 1: Restore \$1,000,000 Transportation Fund to Arborist Services in 2025 and 2026. The baseline budget was inadvertently reduced by \$1,000,000 in 2025 and 2026. This action restores baseline level funding for Arborist Services while reducing reserves in the Transportation Fund.

SDOT 2: Correct the Budget Summary Level (BSL) description in Attachment A (Appropriations by Budget Control Level) to the 2025 Budget Adoption Ordinance ([CB 120905](#)) for the SDOT Capital General Expense BSL to correctly reference the title of the BSL to read "The purpose of the Capital General Expense Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Seattle Department of Transportation's capital expenditure requirements."

SDOT 3: Reduce Transportation Fund appropriations and revenues to zero for the Waterfront and Civic Projects BSL (BO-TR-16000) in the 2026 Proposed Budget. This reimbursable budget authority will not be required in 2026 as the project nears completion. The budget adjustment should have been included in the development of the Proposed Budget as part of the baseline.

Fund Balancing Entries - Adopted Budget

Revenues	\$(4,448,343)
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This is a technical item to record a fund balancing entry for various transportation funds. This entry is necessary to balance funds due to changes made during the Council phase of the budget process.

Recognize October 2024 Revenue Forecast Update

Revenues	\$(1,025,522)
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This item recognizes the impacts to the General Fund (GF) and other funds from the Office of Economic and Revenue Forecasts (OERF)/City Budget Office (CBO) October 2024 forecast update. In August of each year, the City receives a revenue forecast that is used for the Mayor's budget proposal, followed by a fall update during Council's budget deliberations.

-General Fund (00100): This change decreases GF revenues by \$1 million in 2025 associated with declines in parking fees.

Recognize October Forecast Update

Revenues	\$(247,517)
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This change decreases revenues to the Seattle Department of Transportation (SDOT) by \$248,000 in 2025 and \$752,000 in 2026 to recognize the impacts to transportation funds from the Office of Economic and Revenue Forecasts (Forecast Office)/City Budget Office (CBO) October 2024 forecast update. In August of each year, the City receives a revenue forecast that is used for the Mayor's budget proposal, followed by a fall update during Council's

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budget deliberations. Details on the 2025 and 2026 impacts from the October revenue forecast update for transportation related revenues are listed below by fund:

1) Transportation Benefit District Fund (19900): This change decreases Transportation Benefit District Fund revenues by \$652,000 in 2025 and \$1.16 million in 2026 due to projected decreases in Seattle Transit Measure sales taxes; and

2) School Safety Traffic and Pedestrian Improvement (SSTPI) Fund (18500): This change increases SSTPI Fund revenues by \$405,000 in 2025 and \$415,000 in 2026, due to projected increases in school zone camera revenues.

Remove Unsecured Funding for Culture Connector CIP Project

Expenditures	-
Revenues	-

This change removes unsecured funding assumptions of \$410 million from the Culture Connector CIP Project (MC-TR-C040). The Culture Connector (also known as the Center City Streetcar) would connect the South Lake Union Streetcar with the First Hill Streetcar through a 1.3 mile alignment in Downtown Seattle. The project was halted in 2018 due to concerns over cost escalation and design specifications. SDOT most recently reassessed the project in 2023 and identified a project cost estimate of \$410 million, which included \$74 million for utility relocation and \$90 million for structural upgrades to bridges, areaways, and roads to bear the weight of streetcar operations. The \$410 million cost estimate is reflected in the Culture Connector CIP Page as Unsecured Funding in 2030, and no appropriations were included in the 2025-2030 Proposed CIP.

While this change removes the cost projection from the CIP Project Page, no appropriation changes are made in the 2025-2030 Adopted CIP as a result of this change.

Replace JumpStart Fund appropriations with Real Estate Excise Tax

Expenditures	-
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This Council action replaces \$7.9 million of GF and Payroll Expense Tax (PET) Fund appropriations with Real Estate Excise Tax (REET) Capital Funds within Seattle Department of Transportation, Seattle Parks and Recreation, Department of Finance and Administrative Services, and Seattle Center's Capital Improvement Program (CIP) portfolios to reflect the increased REET revenue in the October revenue forecast update.

Changes for SDOT were net-zero.

Transportation Levy Revenue and Appropriations

Expenditures	\$169,818,043
Revenues	\$187,069,953
Position Allocation	115.00

This change adds funding and position authority to implement the Transportation Levy (approved by voters on November 5, 2024), adding \$177 million Transportation Levy Fund appropriations in 2025 and \$192 million in 2026 to implement levy programs. This change also reduces appropriations by \$7 million Transportation Fund appropriations in 2025 and \$7 in 2026 for SDOT programs that would be supported by new revenues from the Transportation Levy. Finally, this change adds position authority for 72.0 FTE in SDOT in 2025, and it endorses an additional 44.0 FTE in 2026. Below is a summary of added appropriations by Budget Control Level as a result of the passage of the transportation levy:

- Maintenance Operations: \$5,324,997
- Major Maintenance/Replacement: \$65,141,979

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-Mobility Operations: \$18,604,267

-Mobility-Capital: \$80,746,800

Additionally, first year revenues are projected to be \$187,069,953, and are included in this change. Please see the 2025-2030 Adopted CIP for more detail on SDOT's capital program and projects funded by the Transportation Levy Fund.

In addition to funding programs and projects resulting from the passage of the levy, this change also restores funding that was proposed for reduction in "Street Surface Maintenance Reductions".

Council Provisos

Council District Fund Proviso

"In addition to the restrictions imposed in Section 4(c) of the ordinance adopting a 2025 budget and any other restrictions imposed by law, none of the money appropriated in the 2025 budget for the Seattle Department of Transportation for the Council District Fund project, Project ID MC-TR-C155, in the 2025-2030 Capital Improvement Program may be spent until authorized by future Council action."

Proviso \$1.18 million General Fund in SDOT for red light cameras

"Notwithstanding Seattle Municipal Code Section 5.82.010 and Section 1 of [Ordinance 125206](#), of the General Fund appropriations in the 2025 budget for the Seattle Department of Transportation's Mobility Operations Budget Summary Level (BO-TR-17003), \$1,180,000 is appropriated solely for deployment of automated traffic enforcement cameras and may be spent for no other purpose. Furthermore, none of the money so appropriated may be spent until authorized by future Council action."

Ballard Brewery District Proviso

"Of the appropriations in the 2025 budget for the Seattle Department of Transportation's Mobility Operations Budget Summary Level (BO-TR-17003), \$175,000 is appropriated solely for urban design and pedestrian improvements to Ballard Ave and the Ballard Brewery District, and may be spent for no other purpose."

Delridge Way SW Left turn Ingress and Egress Proviso

"Of the appropriations in the 2025 budget for the Seattle Department of Transportation's Transit Corridor Improvements (MC-TR-C029) CIP project, \$2 million is appropriated solely for improvements to Delridge Way SW near the SW Holly St right-of-way to allow for left-turn ingress and egress from adjoining properties, including the Refugee and Immigrant Family Center Bilingual Preschool, and may be spent for no other purpose."

On-street Harbor Ave Parking Proviso

"Of the appropriations in the 2025 budget for the Seattle Department of Transportation's Mobility Operations Budget Summary Level (BO-TR-17003), \$175,000 is appropriated solely for conversion of angled on-street parking on Harbor Ave SW at Duwamish Head to parallel-only parking and restoration of parallel-only parking to Alki Ave SW at Duwamish Head, and may be spent for no other purpose."

Proviso \$89 million of New transportation Levy

"No more than \$89,000,000 of the Transportation Levy Fund (10399) appropriations in the 2025 budget for the Seattle Department of Transportation (SDOT) may be spent until authorized by future Council action. Council anticipates that such authorization would be granted after SDOT has proactively engaged the Council in the development of detailed spending plans for Transportation Levy programs."

Seattle Department of Transportation

Proviso Seattle Transit Measure Funds for Waterfront Shuttle

"Of the Seattle Transit Measure (Seattle Transportation Benefit District Fund) appropriations in the 2025 budget for the Seattle Department of Transportation's Mobility Operations Budget Summary Level (BO-TR-17003), \$500,000 is appropriated solely for Waterfront Shuttle transit service as an emerging mobility need funded by the Seattle Transit Measure and may be spent for no other purpose."

Transit Ambassadors and Behavioral Health Team Proviso

"Of the Seattle Transit Measure appropriations in the 2025 budget for the Seattle Department of Transportation's Mobility Operations Budget Summary Level (BO-TR-17003), \$1,000,000 is appropriated solely for King County Metro's Transit Center Ambassador Program and King County's Behavioral Health Team deployed on transit, and may be spent for no other purpose."

Transit Security Services Proviso

"Of the Transportation Levy appropriations included in the 2025 budget for the Seattle Department of Transportation, \$1,000,000 is appropriated solely for transit security and transit police, and may be used for no other purpose."

Seattle Department of Transportation

Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
SDOT - BC-TR-16000 - Central Waterfront				
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	-
Total for BSL: BC-TR-16000	94,323,167	35,607,000	11,213,000	600,000
SDOT - BC-TR-19001 - Major Maintenance/Replacement				
00100 - General Fund	3,461	3,130,000	-	-
10398 - Move Seattle Levy Fund	34,817,898	54,973,386	4,474,730	-
10399 - Transportation Levy Fund	-	-	65,141,979	61,225,401
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	-	-	-
Total for BSL: BC-TR-19001	55,936,106	93,116,434	100,955,367	100,901,192
SDOT - BC-TR-19002 - Major Projects				
13000 - Transportation Fund	2,182,047	1,971,000	1,640,985	125,000
36810 - 2021 West Seattle Bridge Repair	19,234	-	-	-

Seattle Department of Transportation

LTGO Bond Fund

Total for BSL: BC-TR-19002	2,201,281	1,971,000	1,640,985	125,000
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SDOT - BC-TR-19003 - Mobility-Capital

00100 - General Fund	305,671	1,350,000	-	-
10398 - Move Seattle Levy Fund	57,878,909	65,646,551	16,027,373	5,590,000
10399 - Transportation Levy Fund	-	-	88,869,176	104,331,866
13000 - Transportation Fund	82,651,442	125,496,945	68,615,184	69,567,221
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	21,598,357	16,437,319
30010 - REET I Capital Fund	2,430,739	5,885,294	1,042,414	1,468,000
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	-	-	-	-
Total for BSL: BC-TR-19003	171,705,507	243,433,222	208,656,534	211,251,484

SDOT - BC-TR-19004 - Capital General Expense

30020 - REET II Capital Fund	-	-	6,985,811	6,547,877
Total for BSL: BC-TR-19004	-	-	6,985,811	6,547,877

SDOT - BO-TR-12001 - South Lake Union Streetcar Operations

10800 - Seattle Streetcar Operations	3,115,439	4,628,688	4,419,771	4,539,220
Total for BSL: BO-TR-12001	3,115,439	4,628,688	4,419,771	4,539,220

SDOT - BO-TR-12002 - First Hill Streetcar Operations

10800 - Seattle Streetcar Operations	9,242,318	9,758,277	9,435,601	9,765,625
Total for BSL: BO-TR-12002	9,242,318	9,758,277	9,435,601	9,765,625

SDOT - BO-TR-16000 - Waterfront and Civic Projects

13000 - Transportation Fund	27,318,904	34,804,912	36,081,169	-
14500 - Payroll Expense Tax	-	-	250,000	-
35040 - Waterfront LID #6751	10,126,568	-	-	-
35900 - Central Waterfront Improvement Fund	-	-	-	-
Total for BSL: BO-TR-16000	37,445,472	34,804,912	36,331,169	-

Seattle Department of Transportation

SDOT - BO-TR-17001 - Bridges & Structures

00100 - General Fund	5,222,589	5,398,900	5,506,166	5,609,877
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
Total for BSL: BO-TR-17001	15,075,177	16,598,871	14,043,322	14,431,593

SDOT - BO-TR-17003 - Mobility Operations

00100 - General Fund	25,213,952	27,597,971	28,274,311	28,320,770
10398 - Move Seattle Levy Fund	5,315,438	5,215,389	-	-
10399 - Transportation Levy Fund	-	-	18,604,267	22,655,156
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
Total for BSL: BO-TR-17003	89,381,457	106,403,056	116,726,857	130,715,216

SDOT - BO-TR-17004 - ROW Management

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)	-	-	-
Total for BSL: BO-TR-17004	40,051,984	50,690,857	53,917,466	55,738,402

SDOT - BO-TR-17005 - Maintenance Operations

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	-	-
10399 - Transportation Levy Fund	-	-	4,181,949	4,223,767
13000 - Transportation Fund	29,160,463	34,959,000	36,485,373	37,490,388
14000 - Coronavirus Local Fiscal Recovery Fund	1,856,854	-	-	-
19900 - Transportation Benefit District Fund	5,141,769	5,165,030	4,161,865	4,288,173
Total for BSL: BO-TR-17005	50,194,246	55,600,109	58,849,439	60,270,295

SDOT - BO-TR-17006 - Parking Enforcement

00100 - General Fund	-	-	-	-
Total for BSL: BO-TR-17006	-	-	-	-

SDOT - BO-TR-18001 - Leadership and Administration

13000 - Transportation Fund	8,284,533	(523,450)	-	-
Total for BSL: BO-TR-18001	8,284,533	(523,450)	-	-

Seattle Department of Transportation

SDOT - BO-TR-18002 - General Expense

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
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	-	-
Total for BSL: BO-TR-18002	52,351,871	59,204,393	51,696,535	40,833,965
Department Total	629,308,559	711,293,367	674,871,858	635,719,869
Department Full-Time Equivalents Total*	1,044.00	1,113.50	1,188.50	1,231.50

* 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 Summary by Fund Seattle Department of Transportation

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	56,348,941	63,415,410	56,243,486	57,234,021
10398 - Move Seattle Levy Fund	103,334,551	131,305,853	20,502,103	5,590,001
10399 - Transportation Levy Fund	-	-	176,797,371	192,436,190
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	282,158,831	246,089,944
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	91,619,888
30010 - REET I Capital Fund	4,655,551	6,905,421	1,042,414	1,468,000
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	-	-	-

Seattle Department of Transportation

37200 - 2024 Multipurpose LTGO Bond Fund	-	28,713,000	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	10,713,000	-
TBD - To Be Determined	-	-	-	-
Budget Totals for SDOT	629,308,559	711,293,367	674,871,858	635,719,869

Seattle Department of Transportation

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Delinquent A	(16)	-	-	-
360290	Parking Fees	32,218,696	42,271,109	36,341,670	38,455,587
360380	Sale Of Junk Or Salvage	(325)	-	-	-
360580	Uncollectible Expense - Misc	1,053	-	-	-
Total Revenues for: 00100 - General Fund		38,159,932	47,136,109	41,501,670	43,615,587
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)	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		109,011,662	110,621,202	-	-
400000	Use of/Contribution to Fund Balance	-	20,684,651	20,502,103	5,590,001
Total Resources for:10398 - Move Seattle Levy Fund		109,011,662	131,305,853	20,502,103	5,590,001
311000	Property Taxes	-	-	187,069,953	188,940,652
Total Revenues for: 10399 - Transportation Levy Fund		-	-	187,069,953	188,940,652
400000	Use of/Contribution to Fund Balance	-	-	(10,272,581)	3,495,538
Total Resources for:10399 - Transportation Levy Fund		-	-	176,797,371	192,436,190
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

Seattle Department of Transportation

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
Total Revenues for: 10800 - Seattle Streetcar Operations		11,440,099	14,556,740	10,930,214	10,947,214
400000	Use of/Contribution to Fund Balance	-	(169,775)	2,925,158	3,357,631
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	30,749,553
345030	Plan Checking Fees	4,980	-	-	-
347080	Cult & Rec Training Charges	(147)	-	-	-

Seattle Department of Transportation

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	-	-	-
360580	Uncollectible Expense - Misc	(559,628)	-	-	-
360900	Miscellaneous Revs-Other Rev	410,264	1,374,886	-	-
395010	Sales Of Land & Buildings	20,753	-	-	-
Total Revenues for: 13000 - Transportation Fund		269,271,542	325,126,325	256,908,296	234,444,775
400000	Use of/Contribution to Fund Balance	-	(428,642)	25,847,535	12,252,169
Total Resources for:13000 - Transportation Fund		269,271,542	324,697,683	282,755,831	246,696,944
331110	Direct Fed Grants	2,788,352	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		2,788,352	-	-	-
350030	Parking Infraction Penalties	12,652,114	9,420,852	12,920,426	21,767,041
360020	Inv Earn-Residual Cash	-	-	155,000	38,000
397010	Operating Transfers In	1,500,000	790,000	-	-
Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund		14,152,114	10,210,852	13,075,426	21,805,041
400000	Use of/Contribution to Fund Balance	-	5,529,253	1,262,044	(6,778,402)
Total Resources for:18500 - School Safety Traffic and Pedestrian Improvement Fund		14,152,114	15,740,105	14,337,470	15,026,639
313020	Sales & Use Tax	53,122,559	55,399,761	53,748,268	54,838,776
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
Total Revenues for: 19900 - Transportation Benefit District Fund		69,666,467	76,014,514	76,627,255	77,592,370
400000	Use of/Contribution to Fund Balance	-	20,917,808	14,581,163	19,232,270
Total Resources for:19900 - Transportation Benefit District Fund		69,666,467	96,932,322	91,208,418	96,824,640
400000	Use of/Contribution to Fund Balance	-	9,450,000	-	-
Total Resources for:35040 - Waterfront LID		-	9,450,000	-	-

Seattle Department of Transportation

#6751

337080	Other Private Contrib & Dons	25,000,000	20,000,000	20,000,000	20,000,000
397010	Operating Transfers In	10,126,568	-	-	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		35,126,568	20,000,000	20,000,000	20,000,000
400000	Use of/Contribution to Fund Balance	-	(783,000)	(20,000,000)	(20,000,000)
Total Resources for: 35900 - Central Waterfront Improvement Fund		35,126,568	19,217,000	-	-
350180	Misc Fines & Penalties	1,000	-	-	-
Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund		1,000	-	-	-
379020	Capital Contributions	154,352	-	-	-
Total Revenues for: 41000 - Light Fund		154,352	-	-	-
Total SDOT Resources		549,772,088	658,866,037	640,958,236	614,494,846

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Central Waterfront	94,323,167	35,607,000	11,213,000	600,000
Total	94,323,167	35,607,000	11,213,000	600,000
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Bridges & Structures	22,151,191	54,995,965	30,941,235	25,984,781
Landslide Mitigation	400,614	501,908	476,813	517,750
Roads	23,473,618	28,432,723	55,427,904	60,554,222
Sidewalk Maintenance	5,105,427	4,994,671	9,222,381	9,323,477
Signs, Signals and Markings	2,428,949	1,801,420	2,943,101	2,865,172
Streetcar Repair	29,562	-	-	-
Trails and Bike Paths	1,793,734	1,911,119	1,169,103	1,180,790
Urban Forestry	553,010	478,627	774,831	475,000
Total	55,936,106	93,116,434	100,955,367	100,901,192
Full-time Equivalents Total*	100.25	100.25	108.25	110.25

**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	Adopted	Endorsed
Bridges & Structures	22,151,191	54,995,965	30,941,235	25,984,781
Full Time Equivalents Total	14.75	14.75	22.75	24.75

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	Adopted	Endorsed
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	Adopted	Endorsed
Roads	23,473,618	28,432,723	55,427,904	60,554,222
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	Adopted	Endorsed
Sidewalk Maintenance	5,105,427	4,994,671	9,222,381	9,323,477
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	Adopted	Endorsed
Signs, Signals and Markings	2,428,949	1,801,420	2,943,101	2,865,172
Full Time Equivalents Total	1.00	1.00	1.00	1.00

Streetcar Repair

Seattle Department of Transportation

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	Adopted	Endorsed
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	Adopted	Endorsed
Trails and Bike Paths	1,793,734	1,911,119	1,169,103	1,180,790
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	Adopted	Endorsed
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	Adopted	Endorsed
Alaskan Way Viaduct	610,647	-	-	-
SR-520	1,590,634	1,971,000	1,640,985	125,000
Total	2,201,281	1,971,000	1,640,985	125,000
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*

Seattle Department of Transportation

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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Corridor & Intersection Imprv	41,096,908	54,862,066	61,610,781	59,460,186
Freight Mobility	6,059,165	43,769,140	9,807,222	4,827,894
Intelligent Transp System	2,940,111	1,323,095	3,055,790	2,484,590
Neighborhood Enhancements	5,991,773	6,374,504	21,498,178	21,671,771
New Trails and Bike Paths	16,308,192	20,928,952	14,187,841	30,309,551
Sidewalks & Ped Facilities	34,033,669	34,429,719	46,040,670	46,683,723
Transit & HOV	65,275,688	81,745,746	52,456,051	45,813,769
Total	171,705,507	243,433,222	208,656,534	211,251,484
Full-time Equivalents Total*	161.50	163.00	209.00	241.00

**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 Mobility-Capital Budget Summary Level:

Seattle Department of Transportation

Corridor & Intersection Imprv

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Corridor & Intersection Imprv	41,096,908	54,862,066	61,610,781	59,460,186
Full Time Equivalents Total	39.50	39.50	47.50	54.50

Freight Mobility

The purpose of the Freight Mobility Program is to help move freight throughout the city in a safe and efficient manner.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Freight Mobility	6,059,165	43,769,140	9,807,222	4,827,894
Full Time Equivalents Total	4.50	4.50	5.50	5.50

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Intelligent Transp System	2,940,111	1,323,095	3,055,790	2,484,590
Full Time Equivalents Total	9.25	9.25	11.25	11.25

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Neighborhood Enhancements	5,991,773	6,374,504	21,498,178	21,671,771
Full Time Equivalents Total	19.75	21.25	26.25	27.25

New Trails and Bike Paths

Seattle Department of Transportation

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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
New Trails and Bike Paths	16,308,192	20,928,952	14,187,841	30,309,551
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	Adopted	Endorsed
Sidewalks & Ped Facilities	34,033,669	34,429,719	46,040,670	46,683,723
Full Time Equivalents Total	60.50	60.50	90.50	113.50

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	Adopted	Endorsed
Transit & HOV	65,275,688	81,745,746	52,456,051	45,813,769
Full Time Equivalents Total	26.00	26.00	26.00	27.00

SDOT - BC-TR-19004 - Capital General Expense

The purpose of the Capital General Expense 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	Adopted	Endorsed
Capital Debt Service	-	-	6,985,811	6,547,877
Total	-	-	6,985,811	6,547,877

**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 - 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
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Seattle Department of Transportation

	Actuals	Adopted	Adopted	Endorsed
S Lake Union Streetcar Ops	3,115,439	4,628,688	4,419,771	4,539,220
Total	3,115,439	4,628,688	4,419,771	4,539,220

**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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
First Hill Streetcar Ops	9,242,318	9,758,277	9,435,601	9,765,625
Total	9,242,318	9,758,277	9,435,601	9,765,625

**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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Waterfront and Civic Projects	37,445,472	34,804,912	36,331,169	-
Total	37,445,472	34,804,912	36,331,169	-
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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Seattle Department of Transportation

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
Total	15,075,177	16,598,871	14,043,322	14,431,593
Full-time Equivalents Total*	59.00	62.00	62.00	62.00

**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 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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

Expenditures/FTE	2023	2024	2025	2026
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Seattle Department of Transportation

	Actuals	Adopted	Adopted	Endorsed
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

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Commuter Mobility	17,556,864	20,132,623	29,326,536	25,666,772
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	6,180,191	6,331,977
Traffic Signals	10,469,155	11,906,180	13,488,858	13,808,084
Transit Operations	36,004,029	47,157,900	41,131,097	50,042,407
Urban Planning	4,616,160	4,463,811	7,741,211	14,857,227
Total	89,381,457	106,403,056	116,726,857	130,715,216
Full-time Equivalents Total*	153.75	173.75	185.75	186.75

**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 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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Commuter Mobility	17,556,864	20,132,623	29,326,536	25,666,772
Full Time Equivalents Total	53.25	58.25	62.25	62.25

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Seattle Department of Transportation

Neighborhoods	1,691,036	701,313	605,717	626,401
Full Time Equivalents Total	2.50	2.50	6.50	6.50

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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Parking & Curbspace	14,106,772	17,020,950	18,253,247	19,382,348
Full Time Equivalents Total	34.00	34.00	35.00	35.00

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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Signs & Markings	4,937,441	5,020,278	6,180,191	6,331,977
Full Time Equivalents Total	22.50	22.50	25.50	25.50

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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Traffic Signals	10,469,155	11,906,180	13,488,858	13,808,084
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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Transit Operations	36,004,029	47,157,900	41,131,097	50,042,407

Seattle Department of Transportation

Full Time Equivalents Total	4.75	5.75	5.75	5.75
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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 Adopted	2026 Endorsed
Expenditures/FTE				
Urban Planning	4,616,160	4,463,811	7,741,211	14,857,227
Full Time Equivalents Total	11.50	17.50	17.50	18.50

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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Program Expenditures				
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
Total	40,051,984	50,690,857	53,917,466	55,738,402
Full-time Equivalents Total*	140.25	140.25	140.25	140.25

**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 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 Adopted	2026 Endorsed
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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				

Seattle Department of Transportation

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 Adopted	2026 Endorsed
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	18,737,359	19,218,518
Street Cleaning	8,521,764	9,183,630	8,186,997	8,356,843
Tree & Landscape Maintenance	7,560,368	6,875,938	11,083,827	11,272,588
Total	50,194,246	55,600,109	58,849,439	60,270,295
Full-time Equivalents Total*	163.50	200.50	204.50	207.50

**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 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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
Operations Support	11,562,018	10,067,744	12,001,767	12,293,176
Full Time Equivalents Total	41.50	66.50	69.50	69.50

Seattle Department of Transportation

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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Pavement Management/Repair	15,086,602	19,393,187	18,737,359	19,218,518
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Street Cleaning	8,521,764	9,183,630	8,186,997	8,356,843
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	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Tree & Landscape Maintenance	7,560,368	6,875,938	11,083,827	11,272,588
Full Time Equivalents Total	23.25	24.25	25.25	28.25

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.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Parking Enforcement	-	-	-	-
Total	-	-	-	-
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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)
Total	8,284,533	(523,450)	-	-
Full-time Equivalents Total*	241.25	249.25	254.25	259.25

**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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
Departmental Indirect Costs	20,946,108	23,493,193	23,186,983	23,972,363
Full Time Equivalents Total	138.00	146.00	151.00	156.00

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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
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
Total	52,351,871	59,204,393	51,696,535	40,833,965

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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

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 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 Adopted and 2026 Endorsed Budget and 2025-2030 Adopted Capital Improvement Program

The 2025 Adopted and 2026 Endorsed 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 Adopted 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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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 Adopted	2026 Endorsed
Department Support				
General Fund Support	7,911,975	7,260,132	8,361,046	8,743,446
Other Funding - Operating	9,381,132	23,325,356	18,779,410	19,002,646
Total Operations	17,293,107	30,585,489	27,140,457	27,746,093
Total Appropriations	17,293,107	30,585,489	27,140,457	27,746,093
 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 2025 Adopted and 2026 Endorsed Budget continue 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 Adopted 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 Adopted Budget appropriates \$8.5 million in General Fund to OSE in 2025 and endorses \$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 Adopted Budget allocates \$18.65 million in payroll tax-supported funding to the Green New Deal across several city departments. Of this amount, \$12.4 million in 2025 and \$12.6 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,

Office of Sustainability and Environment

\$1,461,688 of this funding is allocated to Finance and Administrative Services (FAS), and \$195,000 each to 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 will be deployed through a partner organization in coordination with OSE. 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.

City Council Changes to the Proposed Budget

The City Council added \$400,000 of Green New Deal Jumpstart payroll tax funding to OSE in order to continue place-based workforce development and small business support in the Duwamish Valley Program. For more information, see "Council" section below.

Office of Sustainability and Environment

Incremental Budget Changes

Office of Sustainability and Environment

	Dollars	FTE
2024 Adopted Budget	30,585,489	49.50
Baseline		
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	-	-
Proposed Operating		
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	-	-
Proposed Technical		
Ongoing Changes from Current Year Legislation	-	1.00
Final Adjustments for Standard Cost Changes	(63,683)	-
Revenue Update (April Forecast)	-	-
Revenue Update (August Forecast)	-	-
Council		
Restore Jumpstart Payroll Tax Funding for Duwamish Valley Workforce and Small Business Support	400,000	-
Total Incremental Changes	\$(3,445,032)	1.00
Total 2025 Adopted Budget	\$27,140,457	50.50

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

Office of Sustainability and Environment

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.

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 was 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

Office of Sustainability and Environment

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.

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.

Office of Sustainability and Environment

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 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.

Proposed Technical

Office of Sustainability and Environment

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.

Council

Restore Jumpstart Payroll Tax Funding for Duwamish Valley Workforce and Small Business Support

Expenditures	\$400,000
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This item increases Jumpstart Payroll Expense Tax Fund appropriations for OSE by \$400,000 in 2025 and \$400,000 JumpStart Fund in 2026 (one-time). This action restores funding for Duwamish Valley green workforce development efforts and small business support that was reduced in the 2025-26 Proposed Budget. Of this amount, \$200,000 is to support ongoing partnerships and initiatives that align with the Citywide Clean Energy Workforce Development Strategy (Executive Order 2022-07) and the Office of Economic Development's Economic Revitalization Strategy. The remaining \$200,000 is to support small and industrial businesses in South Park and Georgetown with technical assistance, marketing support, and financial advice to address impacts of current strains on businesses in these two communities. Funding for these purposes was originally included in the 2022 Adopted Budget.

Office of Sustainability and Environment

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
OSE - BO-SE-X1000 - Office of Sustainability and Environment				
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	12,442,588	12,579,301
Total for BSL: BO-SE-X1000	17,293,107	30,585,489	27,140,457	27,746,093
Department Total	17,293,107	30,585,489	27,140,457	27,746,093
Department 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*

Budget Summary by Fund Office of Sustainability and Environment

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	12,442,588	12,579,301
Budget Totals for OSE	17,293,107	30,585,489	27,140,457	27,746,093

Office of Sustainability and Environment

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-	-
Total Revenues for: 00100 - General Fund		3,861,462	3,864,427	4,398,608	4,323,635
331110	Direct Fed Grants	4,473	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		4,473	-	-	-
Total OSE Resources		3,865,935	3,864,427	4,398,608	4,323,635

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 Adopted	2026 Endorsed
Office of Sustainability and Environment	17,293,107	30,585,489	27,140,457	27,746,093
Total	17,293,107	30,585,489	27,140,457	27,746,093
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	2,139,430	2,329,573	2,571,340	2,700,136
Other Funding - Operating	470,788	-	-	-
Total Operations	2,610,218	2,329,573	2,571,340	2,700,136
Total Appropriations	2,610,218	2,329,573	2,571,340	2,700,136
 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 Adopted and 2026 Endorsed budgets maintain all services for the Office of the City Auditor. This adopted budget increases the department's budget by about 10% from 2024 and includes technical adjustments to

Office of the City Auditor

reflect changes to internal service costs and annual wage and market wage increases.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Incremental Budget Changes

Office of the City Auditor

	Dollars	FTE
2024 Adopted Budget	2,329,573	10.00
Baseline		
Citywide Adjustments for Standard Cost Changes	5,298	-
Bargained Annual Wage and Market Wage Increases to Base Budget	243,270	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(6,801)	-
Total Incremental Changes	\$241,767	-
Total 2025 Adopted Budget	\$2,571,340	10.00

Description of Incremental Budget Changes

Baseline

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.

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.

Proposed Technical

Office of the City Auditor

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.

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
AUD - BO-AD-VG000 - Office of the City Auditor				
00100 - General Fund	2,139,430	2,329,573	2,571,340	2,700,136
00155 - Sweetened Beverage Tax Fund	470,788	-	-	-
Total for BSL: BO-AD-VG000	2,610,218	2,329,573	2,571,340	2,700,136
Department Total	2,610,218	2,329,573	2,571,340	2,700,136
Department 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 Summary by Fund Office of the City Auditor

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	2,139,430	2,329,573	2,571,340	2,700,136
00155 - Sweetened Beverage Tax Fund	470,788	-	-	-
Budget Totals for AUD	2,610,218	2,329,573	2,571,340	2,700,136

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
333110	Ind Fed Grants	520,823	-	-	-
341900	General Government-Other Rev	815,491	848,697	787,765	826,060
Total Revenues for: 00100 - General Fund		1,336,314	848,697	787,765	826,060
Total AUD Resources		1,336,314	848,697	787,765	826,060

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Office of the City Auditor	2,610,218	2,329,573	2,571,340	2,700,136
Total	2,610,218	2,329,573	2,571,340	2,700,136
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	7,921,959	8,782,621	9,782,164	10,240,194
Other Funding - Operating	1,278,404	176,490	-	-
Total Operations	9,200,362	8,959,111	9,782,164	10,240,194
Total Appropriations	9,200,362	8,959,111	9,782,164	10,240,194
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 Proposed and 2026 Endorsed 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 Proposed and 2026 Endorsed 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 Council Changes to the Proposed Budget

The City Council adjusted the proposed budget to include a one-time reduction of \$70,000 from the City Budget Office's Budget in the Payroll Expense Tax Evaluation fund to provide a one-time increase in HSD for Public Safety Services in the Chinatown district. Council also implemented a one-time reduction of \$30,000 from the City Budget

City Budget Office

Office Budget from the Payroll Expense Tax Evaluation fund to provide a one-time Increase in HSD for a Mobile Medication Unit.

City Budget Office

Incremental Budget Changes

City Budget Office

	Dollars	FTE
2024 Adopted Budget	8,959,111	45.00
	-	-
	-	-
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	945,165	-
Citywide Adjustments for Standard Cost Changes	169,715	-
Proposed Operating		
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)	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(60,073)	-
Ongoing Changes from Current Year Legislation	-	-
Council		
Errata Corrections to the Proposed Budget and CIP	-	-
One-time Reduction to the City Budget Office Budget for Payroll Expense Tax Evaluation and One-time Increase in HSD for Public Safety Services in the Chinatown International District	(70,000)	-
One-time Reduction to the City Budget Office Budget for Payroll Expense Tax Evaluation and One-time Increase in HSD for a Mobile Medication Unit	(30,000)	-
Restoring Limited Position Reductions for Six Months	-	-
Total Incremental Changes	\$823,054	(1.00)
Total 2025 Adopted Budget	\$9,782,164	44.00

Description of Incremental Budget Changes

City Budget Office

Baseline

Bargained Annual Wage and Market Wage Increases to Base Budget

Expenditures	\$945,165
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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	\$169,715
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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

Conduct Emergency Management Assessment

Expenditures	\$30,000
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As part of preparing the City for all types of emergencies, the 2025 Adopted and 2026 Endorsed Budget includes \$30,000 in one-time funding in the City Budget Office to conduct a review of other emergency management offices.

City Budget Office

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
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The adopted 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) to support the Affordable Seattle Program. The item transfers \$202,506 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 is sustained with payroll tax resources.

Vacancy Rate Increase

Expenditures	\$(59,247)
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The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed 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)
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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.

City Budget Office

Council

Errata Corrections to the Proposed Budget and CIP

This Council Budget Action (CBA) corrects errors in appropriations and revenues for the 2025-2026 Proposed Budget. Also, this CBA corrects several project pages in the 2025 – 2030 Proposed Capital Improvement Program (CIP). The City Budget Office (CBO) and Central Staff identified these errata after transmittal to the City Council.

Only transactions that correct appropriations or revenues that were included in the 2025-2026 Proposed Budget are included in the Summary of Dollar Effect tables above. Discrete corrections to appropriations and revenues are shown in separate transactions in the Transaction table below.

The corrections included in this CBA by department include:

Seattle Department of Transportation (SDOT) 1: Restore \$1,000,000 Transportation Fund to Arborist Services in 2025 and 2026. The baseline budget was inadvertently reduced by \$1,000,000 in 2025 and 2026. This action would restore baseline level funding for Arborist Services while reducing reserves in the Transportation Fund.

SDOT 2: Correct the Budget Summary Level (BSL) description in Attachment A (Appropriations by Budget Control Level) to the 2025 Budget Adoption Ordinance (CB 120905) for the SDOT Capital General Expense BSL to correctly reference the title of the BSL to read "The purpose of the Capital General Expense Budget Summary Level is to meet debt service obligations on funds borrowed to meet the Seattle Department of Transportation's capital expenditure requirements."

SDOT 3: Reduce Transportation Fund appropriations and revenues to zero for the Waterfront and Civic Projects BSL (BO-TR-16000) in the 2026 Proposed Budget. This reimbursable budget authority will not be required in 2026 as the project nears completion. The budget adjustment should have been included in the development of the Proposed Budget as part of the baseline.

Amended CIP Project Pages:

See Attachment 1. The amended CIP Project Pages are ordered as shown in the list below. Corrections are shown in red. Deletions are struck through and additions are underlined.

Finance and Administrative Services (FAS)
Energy Efficiency for Municipal Buildings (MC-FA-ENEFFMBLD).

Seattle Public Utilities (SPU)
1% for Arts (MC-SU-C4118)
Alaskan Way Viaduct & Seawall Replacement Program (MC-SU-C4102)
Heavy Equipment Purchases (MC-SU-C4116)
Integrated Control Monitoring Program (MC-SU-C4108)
Move Seattle (MC-SU-C4119)
Operational Facility - Construction (MC-SU-C4106)
Other Major Transportation Projects (MC-SU-C4123)
Security Improvements (MC-SU-C4113)
Streetcar Related Projects (MC-SU-C4130)
Meter Replacement (MC-SU-C4101)

Seattle Center (CEN)
Memorial Stadium Redevelopment (MC-SC-S9505)

City Budget Office

One-time Reduction to the City Budget Office Budget for Payroll Expense Tax Evaluation and One-time Increase in HSD for Public Safety Services in the Chinatown International District

Expenditures \$(70,000)

This item is a one-time reduction (\$70,000) to the City Budget Office Budget for evaluation of the Payroll Expense Tax and a one-time investment (\$70,000) to HSD's budget for contracted public safety improvement services in the Little Saigon area of the Chinatown International District neighborhood. The Council has identified We Deliver Care for this funding and requests that the HSD Director waive the requirements of Seattle Municipal Code subsection 3.20.050.B, as authorized by subsection 3.20.050.C.

When combined with items "Ongoing Funding for the Third Avenue Project (TAP)", "Ongoing Funding for Public Safety Services Along Third Avenue and in the Chinatown International District", and "One-time Funding for Public Safety Services in the Chinatown International District" the adopted budget adds a total of \$2.97 million to HSD's budget in 2025 and \$2.4 million in 2026 for enhancement services along Third Avenue and in the Chinatown International District.

One-time Reduction to the City Budget Office Budget for Payroll Expense Tax Evaluation and One-time Increase in HSD for a Mobile Medication Unit

Expenditures \$(30,000)

This item is a one-time reduction (\$30,000) to the City Budget Office Budget for evaluation of the Payroll Expense Tax and a one-time investment (\$450,000) to HSD's budget for the purchase of a mobile medication unit serving neighborhoods that are significantly impacted by substance abuse disorder, such as 3rd Avenue around Pike Street and Pine Street and Little Saigon. Council has identified Evergreen Treatment Services (ETS) for this funding and requests that the HSD Director waive the requirements of subsection 3.20.050.B, as authorized by subsection 3.20.050.C. See the HSD budget section for more information.

City Budget Office

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
CBO - BO-CB-CZ000 - City Budget Office				
00100 - General Fund	7,921,959	8,782,621	9,782,164	10,240,194
14000 - Coronavirus Local Fiscal Recovery Fund	1,278,404	-	-	-
14500 - Payroll Expense Tax	-	176,490	-	-
Total for BSL: BO-CB-CZ000	9,200,362	8,959,111	9,782,164	10,240,194
Department Total	9,200,362	8,959,111	9,782,164	10,240,194
Department 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 Summary by Fund City Budget Office

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	7,921,959	8,782,621	9,782,164	10,240,194
14000 - Coronavirus Local Fiscal Recovery Fund	1,278,404	-	-	-
14500 - Payroll Expense Tax	-	176,490	-	-
Budget Totals for CBO	9,200,362	8,959,111	9,782,164	10,240,194

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-	-
Total Revenues for: 00100 - General Fund		2,367,255	2,077,063	2,093,721	2,182,787
331110	Direct Fed Grants	1,278,404	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		1,278,404	-	-	-
Total CBO Resources		3,645,658	2,077,063	2,093,721	2,182,787

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
City Budget Office	9,200,362	8,959,111	9,782,164	10,240,194
Total	9,200,362	8,959,111	9,782,164	10,240,194
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

www.seattle.gov/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 Adopted	2026 Endorsed
Department Support				
General Fund Support	808,713	881,534	2,817,650	2,883,313
Total Operations	808,713	881,534	2,817,650	2,883,313
Total Appropriations	808,713	881,534	2,817,650	2,883,313
Full-Time Equivalents Total*	3.00	3.00	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 Adopted and 2026 Endorsed budgets return the Fire and Police Exams unit from the Seattle Department of Human Resources back to the Civil Service Commissions (CIV), as had been the case 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. Apart from this transfer of functions between departments, CIV will maintain its core services at its current levels, as required by City Charter, municipal code, and State law.

The 2025 Adopted and 2026 Endorsed budgets make technical adjustments to the CIV budget including an annual wage increase for staff and increased costs for internal central services.

City Council Changes to the Proposed Budget

The City Council added 1 FTE and associated labor and non-labor costs to Civil Service Commissions to support an annual firefighter exam process instead of the current every two-year timeline.

Civil Service Commissions

Incremental Budget Changes

Civil Service Commissions

	Dollars	FTE
2024 Adopted Budget	881,534	3.00
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	89,524	-
Citywide Adjustments for Standard Cost Changes	(22,608)	-
Proposed Operating		
Transfer Fire & Police Exams Unit from SDHR to CIV	1,503,117	6.00
Space Modifications	60,200	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(5,825)	-
Council		
Add Senior Personnel Analyst for an annual firefighter exam process	311,708	1.00
Total Incremental Changes	\$1,936,116	7.00
Total 2025 Adopted Budget	\$2,817,650	10.00

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 six 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. This transfer will give CIV direct management of staff in the unit and reduce the interdepartmental coordination needed with SDHR. 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 \$60,200 in one-time General Fund for necessary modifications to CIV's office space to accommodate the addition of six 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.

Revenues	\$2,017
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Council

Add Senior Personnel Analyst for an annual firefighter exam process

Expenditures	\$311,708
Position Allocation	1.00

This Council Budget Action (CBA) increases proposed appropriations to Civil Service Commissions (CIV) by \$312,000 GF in 2025 and \$331,000 GF in 2026 and increases position authority by one FTE Senior Personnel Analyst for an annual entry level firefighter exam process. This increase covers necessary labor and non-labor expenses. The goal of an annual firefighter exam is for SFD to have a refreshed list of eligible candidates every year to increase candidate response rates, resulting in a greater volume of recruits hired on a permanent basis. Under the current cadence of entry-level testing every two years, SFD observes a lower response and interest from candidates during the second year of the eligibility register's use. On average, SFD permanently hires about 73 percent of each recruitment class (i.e., about 57 firefighters). This CBA aims to restore SFD's firefighter staffing level to its historic norm.

Civil Service Commissions

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
CIV - BO-VC-V1CIV - Civil Service Commissions				
00100 - General Fund	808,713	881,534	2,817,650	2,883,313
Total for BSL: BO-VC-V1CIV	808,713	881,534	2,817,650	2,883,313
Department Total	808,713	881,534	2,817,650	2,883,313
Department Full-Time Equivalents Total*	3.00	3.00	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 Summary by Fund Civil Service Commissions

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	808,713	881,534	2,817,650	2,883,313
Budget Totals for CIV	808,713	881,534	2,817,650	2,883,313

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
341900	General Government-Other Rev	207,221	245,405	247,422	258,553
Total Revenues for: 00100 - General Fund		207,221	245,405	247,422	258,553
Total CIV Resources		207,221	245,405	247,422	258,553

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Civil Service Commissions	808,713	881,534	2,817,650	2,883,313
Total	808,713	881,534	2,817,650	2,883,313
Full-time Equivalents Total*	3.00	3.00	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*

Office of Economic and Revenue Forecasts

Jan Duras, Interim Director

(206) 390-1567

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	667,890	835,711	749,118	911,473
Total Operations	667,890	835,711	749,118	911,473
Total Appropriations	667,890	835,711	749,118	911,473
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 Adopted and 2026 Endorsed budgets for the Office of Economic and Revenue Forecasts (OERF) fluctuate 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 2025 Adopted Budget decreases 10.3% and the 2026 Endorsed Budget increases 21.6%.

Office of Economic and Revenue Forecasts

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Incremental Budget Changes

Office of Economic and Revenue Forecasts

	Dollars	FTE
2024 Adopted Budget	835,711	3.00
Baseline		
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)	-
Proposed Operating		
Final Adjustments for Standard Cost Changes	(857)	-
Total Incremental Changes	\$(86,593)	-
Total 2025 Adopted Budget	\$749,118	3.00

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

Office of Economic and Revenue Forecasts

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	\$(857)
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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 and Revenue Forecasts

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
ERF - BO-ER-10000 - Economic and Revenue Forecasts				
00100 - General Fund	667,890	835,711	749,118	911,473
Total for BSL: BO-ER-10000	667,890	835,711	749,118	911,473
Department Total	667,890	835,711	749,118	911,473
Department 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 Summary by Fund Office of Economic and Revenue Forecasts

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	667,890	835,711	749,118	911,473
Budget Totals for ERF	667,890	835,711	749,118	911,473

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Economic and Revenue Forecasts	667,890	835,711	749,118	911,473
Total	667,890	835,711	749,118	911,473
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	1,105,279	1,154,216	1,234,561	1,296,310
Total Operations	1,105,279	1,154,216	1,234,561	1,296,310
Total Appropriations	1,105,279	1,154,216	1,234,561	1,296,310

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 Adopted and 2026 Endorsed budgets 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.

Office of the Employee Ombud

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets 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.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget

Office of the Employee Ombud

Incremental Budget Changes

Office of the Employee Ombud

	Dollars	FTE
2024 Adopted Budget	1,154,216	6.00
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	121,534	-
Citywide Adjustments for Standard Cost Changes	(38,984)	-
Proposed Operating		
Align Lease Cost	(41,000)	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	38,795	-
Total Incremental Changes	\$80,345	-
Total 2025 Adopted Budget	\$1,234,561	6.00

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

Office of the Employee Ombud

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.

Proposed Technical

Final Adjustments for Standard Cost Changes

Expenditures	\$38,795
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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.

Revenues	\$81,082
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Office of the Employee Ombud

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
OEO - BO-EM-V10MB - Office of Employee Ombud				
00100 - General Fund	1,105,279	1,154,216	1,234,561	1,296,310
Total for BSL: BO-EM-V10MB	1,105,279	1,154,216	1,234,561	1,296,310
Department Total	1,105,279	1,154,216	1,234,561	1,296,310
Department 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 Summary by Fund Office of the Employee Ombud

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	1,105,279	1,154,216	1,234,561	1,296,310
Budget Totals for OEO	1,105,279	1,154,216	1,234,561	1,296,310

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
341900	General Government-Other Rev	514,087	446,483	527,565	553,963
Total Revenues for: 00100 - General Fund		514,087	446,483	527,565	553,963
Total OEO Resources		514,087	446,483	527,565	553,963

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Employee Ombud Office	1,105,279	1,154,216	1,234,561	1,296,310
Total	1,105,279	1,154,216	1,234,561	1,296,310
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	-	-	698,016	729,739
Other Funding - Operating	306,470,220	10,656,304	15,286,700	15,815,720
Total Operations	306,470,220	10,656,304	15,984,716	16,545,459
Total Appropriations	306,470,220	10,656,304	15,984,716	16,545,459
 Full-Time Equivalents Total*	 30.50	 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 Adopted and 2026 Endorsed Budgets.

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 adopted budget for the management of SCERS includes total appropriation increases of \$5,328,412. 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.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Employees' Retirement System

Incremental Budget Changes

Employees' Retirement System

	Dollars	FTE
2024 Adopted Budget	10,656,304	30.50
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	852,900	-
Citywide Adjustments for Standard Cost Changes	364,734	-
Proposed Operating		
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
Proposed Technical		
Final Adjustments for Standard Cost Changes	(72,775)	-
Fund Balancing Adjustment	-	-
SCERS GASB 87 Net-Zero Change	-	-
Total Incremental Changes	\$5,328,412	3.00
Total 2025 Adopted Budget	\$15,984,716	33.50

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

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.

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.

Employees' Retirement System

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
RET - BO-RE-9RE00 - UNASSIGNED				
61030 - Employees' Retirement Fund	297,205,153	-	-	-
Total for BSL: BO-RE-9RE00	297,205,153	-	-	-
RET - BO-RE-R1E00 - Employee Benefit Management				
61030 - Employees' Retirement Fund	9,265,066	10,656,304	15,286,700	15,815,720
Total for BSL: BO-RE-R1E00	9,265,066	10,656,304	15,286,700	15,815,720
RET - BO-RE-R2E000 - Deferred Comp Management				
00100 - General Fund	-	-	698,016	729,739
Total for BSL: BO-RE-R2E000	-	-	698,016	729,739
Department Total	306,470,220	10,656,304	15,984,716	16,545,459
Department Full-Time Equivalents Total*	30.50	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 Summary by Fund Employees' Retirement System

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	-	-	698,016	729,739
61030 - Employees' Retirement Fund	306,470,220	10,656,304	15,286,700	15,815,720
Budget Totals for RET	306,470,220	10,656,304	15,984,716	16,545,459

Employees' Retirement System

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
360900	Miscellaneous Revs-Other Rev	-	-	698,016	729,739
Total Revenues for: 00100 - General Fund		-	-	698,016	729,739
360010	Investment Interest	40,532,084	-	-	-
360030	Securities Lending Revenue	(5,763)	-	-	-
360090	Realized Gains/Losses On Invm	(3,258,802)	-	-	-
360120	Security Lending Income Gasb 2	266,099	-	-	-
360210	Oth Interest Earnings	29,412	-	-	-
360230	Dividend Income	17,630,679	-	-	-
360240	Other Investment Income	18,429,321	-	-	-
360430	Employr Pnsn Contributions	150,250,169	6,747,447	11,334,594	11,863,614
360440	Employr Dth Ben Contribution	172,596	-	-	-
360450	Emplyee Pnsn Contribution	85,026,668	3,952,106	3,952,106	3,952,106
360460	Emplyee Dth Ben Contribution	172,596	-	-	-
360900	Miscellaneous Revs-Other Rev	49,642	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		309,294,704	10,699,553	15,286,700	15,815,720
400000	Use of/Contribution to Fund Balance	-	(43,249)	-	-
Total Resources for: 61030 - Employees' Retirement Fund		309,294,704	10,656,304	15,286,700	15,815,720
Total RET Resources		309,294,704	10,656,304	15,984,716	16,545,459

Employees' Retirement System

Appropriations by Budget Summary Level and Program

Employees' Retirement System

RET - BO-RE-9RE00 - UNASSIGNED

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Inv Mgmt Fees Unapp	15,359,052	-	-	-
Pension Benefits Paid	281,846,102	-	-	-
Total	297,205,153	-	-	-

**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 UNASSIGNED Budget Summary Level:

Inv Mgmt Fees Unapp

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Inv Mgmt Fees Unapp	15,359,052	-	-	-

Pension Benefits Paid

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Pension Benefits Paid	281,846,102	-	-	-

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Employee Benefit Management	9,265,066	10,656,304	15,286,700	15,815,720
Total	9,265,066	10,656,304	15,286,700	15,815,720
Full-time Equivalents Total*	30.50	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

Employees' Retirement System

The purpose of the Deferred Compensation Management Budget Summary Level is to manage and administer deferred compensation assets and benefits.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Deferred Compensation Management	-	-	698,016	729,739
Total	-	-	698,016	729,739
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

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 Adopted	2026 Endorsed
Department Support				
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
Total Operations	5,151,055	4,305,873	11,732,337	4,642,235
Total Appropriations	5,151,055	4,305,873	11,732,337	4,642,235
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 Adopted and 2026 Endorsed 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.

City Council Changes to the Proposed Budget

The City Council made no change to the 2025-2026 Proposed Budget.

Ethics and Elections Commission

Incremental Budget Changes

Ethics and Elections Commission

	Dollars	FTE
2024 Adopted Budget	4,305,873	9.40
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	201,819	-
Citywide Adjustments for Standard Cost Changes	(29,877)	-
Democracy Voucher Revenue Adjustment	-	-
Proposed Operating		
Final Adjustments for Standard Cost Changes	(15,478)	-
Proposed Technical		
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	-	-
Total Incremental Changes	\$7,426,464	-
Total 2025 Adopted Budget	\$11,732,337	9.40

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.

Democracy Voucher Revenue Adjustment

Revenues -

Ethics and Elections Commission

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)
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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.

Proposed Technical

Align Labor Budget with Actuals

Expenditures	\$70,000
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This item annualizes the 2024 supplemental request that provides \$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 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
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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.

Technical Adjustment to Annual Contribution to/Use of Fund Balance

Revenues	\$7,260,042
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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 Adopted	2026 Endorsed
Appropriations				
ETH - BO-ET-V1T00 - Ethics and Elections				
00100 - General Fund	1,329,232	1,303,105	1,469,527	1,544,691
Total for BSL: BO-ET-V1T00	1,329,232	1,303,105	1,469,527	1,544,691
ETH - BO-ET-VT123 - Election Vouchers				
12300 - Election Vouchers Fund	3,821,824	3,002,768	10,262,810	3,097,544
Total for BSL: BO-ET-VT123	3,821,824	3,002,768	10,262,810	3,097,544
Department Total	5,151,055	4,305,873	11,732,337	4,642,235
Department 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 Summary by Fund Ethics and Elections Commission

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Budget Totals for ETH	5,151,055	4,305,873	11,732,337	4,642,235

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
311010	Real & Personal Property Taxes	2,971,906	3,000,000	3,000,000	-
	Total Revenues for: 12300 - Election Vouchers Fund	2,971,906	3,000,000	3,000,000	-
400000	Use of/Contribution to Fund Balance	-	2,768	7,262,810	3,097,544
	Total Resources for: 12300 - Election Vouchers Fund	2,971,906	3,002,768	10,262,810	3,097,544
	Total ETH Resources	2,971,906	3,002,768	10,262,810	3,097,544

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Ethics and Elections	1,329,232	1,303,105	1,469,527	1,544,691
Total	1,329,232	1,303,105	1,469,527	1,544,691
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Election Vouchers	3,821,824	3,002,768	10,262,810	3,097,544
Total	3,821,824	3,002,768	10,262,810	3,097,544
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

www.seattle.gov/fas www.seattle.gov/city-finance

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' budget is split into the following 10 divisions:

Public Facing Divisions

Department of Finance and Administrative Services

- **Consumer Protection** regulates 21 specific business types including short-term rentals, adult 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 **Director's 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

Department of Finance and Administrative Services

debts and monitors cash flow to ensure City operations, like utilities and payroll, are funded. They are the 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 governments 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 Adopted	2026 Endorsed
Department Support				
General Fund Support	48,955,195	63,562,893	69,801,063	71,774,817
Other Funding - Operating	496,687,373	327,200,217	333,169,816	324,691,467
Total Operations	545,642,567	390,763,110	402,970,879	396,466,284
Capital Support				
General Fund Support	20,162	-	-	-
Other Funding - Capital	57,626,002	60,036,395	61,070,729	41,789,358
Total Capital	57,646,164	60,036,395	61,070,729	41,789,358
Total Appropriations	603,288,731	450,799,504	464,041,608	438,255,642
 Full-Time Equivalents Total*	 635.50	 637.50	 631.50	 631.50

* 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

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 Adopted and 2026 Endorsed budgets 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 adopted 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 Adopted 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 adopted 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 Adopted 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 Adopted and 2026 Endorsed budgets 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 Adopted and 2026 Endorsed budgets:

Department of Finance and Administrative Services

The adopted 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 adopted 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 adopted 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 adopted budget includes operational reductions across several OCF divisions to align with available resources.

Department of Finance and Administrative Services

Some labor reductions were taken by removing vacant positions to reflect current staffing levels. Other labor 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 Adopted and 2026 Endorsed budgets reflects the need to meet these higher expenses.

City Council Changes to the Proposed Budget

The City Council restored funding for the Priority Hire program that was proposed to be reduced in the 2025-2026 Proposed Budget and added new capital funding for a roofing replacement study for the Garden of Remembrance at Benaroya Hall. The City Council also replaced Payroll Expense Tax funding with Real Estate Excise Tax (REET) funding in support of Energy Efficiency for Municipal Buildings (MEEP) projects.

The City Council restored 14 positions and funding for six months in 2025 across various FAS and City Finance divisions subject to layoff. These positions were proposed as a reduction for the 2025-2026 Biennium. The FTEs will not continue in 2026 and will be reduced in the 2026 Mid-Biennial Budget Adjustment process. In addition, the City Council also reduced the appropriation in the Judgement and Claims Fund (JCF) in FAS to free up resources and restore funding for the two Assistant City Attorney positions.

Department of Finance and Administrative Services

Incremental Budget Changes

Department of Finance and Administrative Services

	Dollars	FTE
2025 Beginning Budget	461,784,021	637.50
Baseline		
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	-	-
Proposed Operating		
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

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	-	-
Proposed Capital		
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	-
Proposed Technical		
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)	-
Net Neutral Transfers	(1)	-
Contract Inflation	2,185,990	-
Program Operations Cost Adjustment	425,648	-
Debt Service Adjustments	(3,624,280)	-
August General Fund Revenue Adjustment	-	-
April 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	-
AWI Adjustment for 2023-24 in Rate-funded Programs	1,108,388	-

Department of Finance and Administrative Services

Market Adjustments to 2026 Wages	-	-
Fund Balancing Adjustments – Proposed	-	-

Council

Fund Balancing Adjustments – Adopted	-	-
Funding Garden of Remembrance Roofing Replacement Study	50,000	-
Replace Payroll Expense Tax Fund appropriations with Real Estate Excise Tax	-	-
Restore Priority Hire Funding	495,000	-
Restore Funding for Two Civil Division Assistant City Attorneys	(434,000)	-
Restoring Limited Position Reductions for Six Months	979,105	13.50
Total Incremental Changes	\$2,257,587	(6.00)
Total 2025 Adopted Budget	\$464,041,608	631.50

Description of Incremental Budget Changes

Baseline

Citywide Adjustments for Standard Cost Changes

Expenditures	\$(222,075)
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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.

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
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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	-
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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

Department of Finance and Administrative Services

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)
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This item decreases appropriation authority in the Fleet Capital Fund to reflect the anticipated lower volume of vehicle replacements.

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 over four years to account for the pause.

Consumer Protection Division Adjustments

Expenditures	\$(221,473)
Position Allocation	(1.00)

Department of Finance and Administrative Services

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.

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)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

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)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

Department of Finance and Administrative Services

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)

The Council altered this proposal in the Adopted Budget to fully restore Priority Hire funding. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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)

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)

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)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

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.

Department of Finance and Administrative Services

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 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)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

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)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

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)

Department of Finance and Administrative Services

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)

This item removes one full-time position in the Department of Finance and Administrative Services Citywide 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)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

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)

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

Department of Finance and Administrative Services

Expenditures	\$(404,957)
Position Allocation	(2.50)

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restoring Limited Position Reductions for Six Months in the Council Phase Changes section below. The Proposed Budget description follows:

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

Department of Finance and Administrative Services

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 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

The Council altered this proposal in the adopted budget. Refer to the budget adjustment Restore Funding for Two Civil Division Assistant City Attorneys in the Council Phase Changes section below. The Proposed Budget description follows:

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.

Department of Finance and Administrative Services

Animal Shelter Fee Adjustments

Revenues \$150,000

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

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

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.

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

Department of Finance and Administrative Services

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 -

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

Department of Finance and Administrative Services

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
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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
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The Council altered this proposal in the adopted budget. Refer to the budget adjustment Replace Payroll Expense Tax Fund appropriations with Real Estate Excise Tax in the Council Phase Changes section below. The Proposed Budget description follows:

The adopted 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 the Adopted 2025-2030 Capital Improvement Program.

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).

Department of Finance and Administrative Services

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.

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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Department of Finance and Administrative Services

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)

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

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)

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

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

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

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 -

Department of Finance and Administrative Services

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.

Council

Fund Balancing Adjustments – Adopted

Revenues	\$1,386,339
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This is a technical item to record a fund balancing entry for the 50300 Finance and Administrative Services Fund. This entry is necessary to balance funds following changes made during the Council phase of the budget process.

Funding Garden of Remembrance Roofing Replacement Study

Expenditures	\$50,000
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This Council Budget Action (CBA) would increase proposed appropriations to the Department of Finance and Administrative Services (FAS) by \$50,000 REET I in 2025 (one-time) for an engineering study of options for replacement of a deteriorating waterproof membrane roofing system below the Garden of Remembrance (MC-FA-GARDENREM) Capital Improvement Program (CIP) project at Benaroya Hall.

The City owns Benaroya Hall, which is operated pursuant to an agreement with the Benaroya Hall Music Center, a non-profit organization associated with the Seattle Symphony.

Replace Payroll Expense Tax Fund appropriations with Real Estate Excise Tax

Expenditures	-
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This Council action replaces \$7.9 million of GF and Payroll Expense Tax (PET) Fund appropriations with Real Estate Excise Tax (REET) Capital Funds within Seattle Department of Transportation, Seattle Parks and Recreation, Department of Finance and Administrative Services, and Seattle Center's Capital Improvement Program (CIP) portfolios to reflect the increased REET revenue in the October revenue forecast update.

In the Department of Finance and Administrative Services (FAS), this item replaces \$1,110,000 of PET Fund appropriations with Real Estate Excise Tax (REET) Capital Funds supporting projects in the Energy Efficiency in Municipal Buildings CIP.

Restore Priority Hire Funding

Expenditures	\$495,000
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This Council Budget Action (CBA) restores funding for contract support for the Priority Hire program. Priority Hire is program that provides job training, skill development, and apprenticeship utilization for construction careers on City capital projects or women, people of color, and other residents with social or economic disadvantages. The funding restores contract support for the Labor Equity Program and the Construction Training and Clean Energy Jobs program. In the Proposed Budget, these contract budgets were reduced by 34% and 24% respectively.

Restore Funding for Two Civil Division Assistant City Attorneys

Department of Finance and Administrative Services

Expenditures	\$(434,000)
Revenues	\$(434,000)

This Council Budget Action (CBA) reduces appropriation in the Judgement and Claims Fund (JCF) in FAS to free up resources and restore funding for two Assistant City Attorneys in the Employment and Contract/Utilities Sections of the Civil Division. The LAW section of the budget book includes a commensurate increase to fund the positions.

Restoring Limited Position Reductions for Six Months

Expenditures	\$979,105
Position Allocation	13.50

This City Council item modified changes in the proposed budget, reinstating some position reductions and funding them for six months into 2025. For FAS, this increases the budget by \$87,766 General Fund in 2025 (one-time), \$891,339 Finance and Administrative Services Fund in 2025 (one-time), and increases position authority by 13.5 FTE for the six-month restoration of 14 positions subject to layoff. There is a proviso requiring FAS to only spend this funding on extending these positions for six months.

This item would impose the following provisos related to FAS:

“Of the appropriation in the 2025 Budget for the Finance and Administrative Services’ Citywide Operational Services Budget Summary Level (FAS-BO-FA-0001), \$63,582 is appropriated solely for retaining the following position: Administrative Staff Analyst (#10002511) and may be spent for no other purpose.”

“Of the appropriation in the 2025 Budget for the Finance and Administrative Services’ Office of City Finance Budget Summary Level (FAS-BO-FA-0003), \$631,556 is appropriated solely for retaining any combination of the following positions: Strategic Advisor 2, Exempt (#10002917), Strategic Advisor 2, Info Technology (#10006923), Accounting Tech II (#00010735), Claims Adjuster-FAS (#00018653), Treasury Cashier (#10005172, #10003521), Treasury Cashier, Senior (#00010720), Remittance Proc Tech, Senior (#00010728), Remittance Proc Tech (#00020815), Accounting Tech III-BU (#00010723), and Admin Spec 1-BU (#00025934) and may be spent for no other purpose.”

“Of the appropriation in the 2025 Budget for the Finance and Administrative Services’ Citywide Admin Services Budget Summary Level (FAS-BO-FA-0002), \$117,780 is appropriated solely for retaining either or both of the following positions: Admin Spec II-BU (#00017842) and Capital Projects Coordinator, Assistant (#00017446) and may be spent for no other purpose.”

“Of the appropriation in the 2025 Budget for the Finance and Administrative Services’ Leadership and Administration Budget Summary Level (FAS-BO-FA-0006), \$166,187 is appropriated solely for funding healthcare benefits for any of the following positions: Administrative Staff Analyst (#10002511), Strategic Advisor 2, Exempt (#10002917), Strategic Advisor 2, Info Technology (#10006923), Accounting Tech II (#00010735), Claims Adjuster-FAS (#00018653), Treasury Cashier (#10005172, #10003521), Treasury Cashier, Senior (#00010720), Remittance Proc Tech, Senior (#00010728), Remittance Proc Tech (#00020815), Accounting Tech III-BU (#00010723), Admin Spec 1-BU (#00025934), Admin Spec II-BU (#00017842) and Capital Projects Coordinator, Assistant (#00017446) and may be spent for no other purpose.”

Department of Finance and Administrative Services

Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
FAS - BC-FA-A1IT - Information Technology				
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	-	-
Total for BSL: BC-FA-A1IT	11,464,304	4,905,823	4,043,169	-
FAS - BC-FA-ADAIMPR - ADA Improvements				
30010 - REET I Capital Fund	749,853	600,000	1,367,000	2,423,000
Total for BSL: BC-FA-ADAIMPR	749,853	600,000	1,367,000	2,423,000
FAS - BC-FA-APSCH1FAC - Asset Preservation - Schedule 1 Facilities				
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
Total for BSL: BC-FA-APSCH1FAC	10,887,831	8,485,333	6,652,000	6,652,000
FAS - BC-FA-APSCH2FAC - Asset Preservation - Schedule 2 Facilities				
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
Total for BSL: BC-FA-APSCH2FAC	3,601,168	1,954,000	5,912,000	5,487,000

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	-
30010 - REET I Capital Fund	600,836	1,500,000	-	1,110,000
Total for BSL: BC-FA-EXTPROJ	600,836	1,500,000	1,875,661	1,256,473

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
Total for BSL: BC-FA-FASPDS	11,624,332	3,500,000	4,700,000	4,700,000

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)	-	-	-
30010 - REET I Capital Fund	-	-	50,000	-
Total for BSL: BC-FA-GARDENREM	16,359	32,757	83,000	33,957

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
Total for BSL: BC-FA-GOVTFAC	11,620,462	2,432,500	13,341,417	14,707,540

FAS - BC-FA-NBHFIREF - 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
Total for BSL: BC-FA-NBHFIREF	4,326,554	5,816,777	6,749,624	6,675,861

FAS - BC-FA-PRELIMENG - Preliminary Engineering

30010 - REET I Capital Fund	304,430	-	-	-
Total for BSL: BC-FA-PRELIMENG	304,430	-	-	-

FAS - BC-FA-PSFACFIREF - Public Safety Facilities Fire

30010 - REET I Capital Fund	83,048	200,000	-	-
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Department of Finance and Administrative Services

34440 - 2003 Fire Facilities Levy Fund	7,247	-	-	-
36300 - 2016 Multipurpose LTGO Bond Fund	692,236	-	-	-
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	-	-	-
Total for BSL: BC-FA-PSFACFIRE	2,181,762	26,209,205	16,760,830	-
FAS - BC-FA-PSFACPOL - Publ Safety Facilities Police				
30010 - REET I Capital Fund	268,273	4,600,000	-	-
Total for BSL: BC-FA-PSFACPOL	268,273	4,600,000	-	-
FAS - BO-FA-0001 - Citywide Operational Services				
50300 - Finance and Administrative Services Fund	-	90,142,624	99,771,914	103,210,969
Total for BSL: BO-FA-0001	-	90,142,624	99,771,914	103,210,969
FAS - BO-FA-0002 - Citywide Admin Services				
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	16,151,460	16,917,790
Total for BSL: BO-FA-0002	-	17,752,716	17,352,711	19,059,953
FAS - BO-FA-0003 - Office of City Finance				
00100 - General Fund	-	8,645,160	8,318,167	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	27,152,447	29,100,556
Total for BSL: BO-FA-0003	-	34,969,684	35,970,614	38,433,090

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
Total for BSL: BO-FA-0004	-	3,751,507	2,213,460	2,277,222

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	4,922,006	5,137,264
Total for BSL: BO-FA-0005	-	24,164,749	24,204,056	25,008,404

FAS - BO-FA-0006 - Leadership & Administration

00100 - General Fund	-	98,649	308,251	329,253
50300 - Finance and Administrative Services Fund	-	78,996,681	73,368,396	75,759,059
Total for BSL: BO-FA-0006	-	79,095,330	73,676,646	76,088,312

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	-	-	-
Total for BSL: BO-FA-BIALID	45,438,846	-	-	-

FAS - BO-FA-BUDCENTR - Leadership and Administration

00100 - General Fund	2,208,345	-	-	-
50300 - Finance and Administrative Services Fund	33,523,780	302,392	-	-
Total for BSL: BO-FA-BUDCENTR	35,732,126	302,392	-	-

Department of Finance and Administrative Services

FAS - BO-FA-CDCM - Capital Dev and Const Mgmt

50300 - Finance and Administrative Services Fund	-	-	-	-
Total for BSL: BO-FA-CDCM	-	-	-	-

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	-	-	-
Total for BSL: BO-FA-CITYFINAN	35,070,181	-	-	-

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	-	-	-
Total for BSL: BO-FA-CITYSVCS	2,089,398	-	-	-

FAS - BO-FA-CJ000 - Judgment & Claims Claims

00126 - Judgment/Claims Fund	3,894,488	5,524,179	9,524,179	5,524,179
Total for BSL: BO-FA-CJ000	3,894,488	5,524,179	9,524,179	5,524,179

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	-	-	-
Total for BSL: BO-FA-CPCS	9,504,015	-	-	-

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
Total for BSL: BO-FA-DEBTBIRF	112,563,489	1,470,726	1,146,167	941,184

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
Total for BSL: BO-FA-DEBTISS-L	326,729	2,450,908	1,672,560	3,136,650
FAS - BO-FA-DEBTISS-U - Debt Issuance Cost - UTGO				
20140 - UTGO Bond Interest Redemption Fund	203,462	-	1,350,000	-
Total for BSL: BO-FA-DEBTISS-U	203,462	-	1,350,000	-
FAS - BO-FA-DEBTUTGO - UTGO Debt Service				
20140 - UTGO Bond Interest Redemption Fund	56,784,588	16,162,900	16,164,900	16,154,900
Total for BSL: BO-FA-DEBTUTGO	56,784,588	16,162,900	16,164,900	16,154,900
FAS - BO-FA-FACILITY - Facilities Services				
50300 - Finance and Administrative Services Fund	90,399,512	-	-	-
Total for BSL: BO-FA-FACILITY	90,399,512	-	-	-
FAS - BO-FA-FILELOC - FileLocal Agency				
50300 - Finance and Administrative Services Fund	2,131	-	-	-
67600 - FileLocal Agency Fund	439,811	-	-	-
Total for BSL: BO-FA-FILELOC	441,942	-	-	-
FAS - BO-FA-FLEETCAP - Fleet Capital Program				
50321 - Fleet Capital Fund	26,468,276	32,859,976	25,888,358	18,100,078
Total for BSL: BO-FA-FLEETCAP	26,468,276	32,859,976	25,888,358	18,100,078
FAS - BO-FA-FLEETS - Fleet Services				
50300 - Finance and Administrative Services Fund	37,979,213	-	-	-
Total for BSL: BO-FA-FLEETS	37,979,213	-	-	-
FAS - BO-FA-INDGTDEF - Indigent Defense Services				
00100 - General Fund	10,854,434	13,606,474	14,110,581	14,130,745
Total for BSL: BO-FA-INDGTDEF	10,854,434	13,606,474	14,110,581	14,130,745
FAS - BO-FA-JAILSVCS - Jail Services				
00100 - General Fund	19,562,017	22,439,147	27,201,076	28,074,920
Total for BSL: BO-FA-JAILSVCS	19,562,017	22,439,147	27,201,076	28,074,920

Department of Finance and Administrative Services

FAS - BO-FA-JR000 - Judgment & Claims Litigation

00126 - Judgment/Claims Fund	30,891,005	34,400,516	36,536,451	34,243,876
Total for BSL: BO-FA-JR000	30,891,005	34,400,516	36,536,451	34,243,876

FAS - BO-FA-JR010 - Judgment & Claims General Legal

00126 - Judgment/Claims Fund	-	88,321	-	-
Total for BSL: BO-FA-JR010	-	88,321	-	-

FAS - BO-FA-JR020 - Judgment & Claims Police Action

00126 - Judgment/Claims Fund	8,050,574	6,370,021	10,370,021	6,370,021
Total for BSL: BO-FA-JR020	8,050,574	6,370,021	10,370,021	6,370,021

FAS - BO-FA-OCS - Office of Constituent Services

00100 - General Fund	160,532	-	-	-
50300 - Finance and Administrative Services Fund	4,558,926	-	-	-
Total for BSL: BO-FA-OCS	4,719,458	-	-	-

FAS - BO-FA-RCCP - Regulatory Compliance and Consumer Protection

00100 - General Fund	5,678,743	-	-	-
Total for BSL: BO-FA-RCCP	5,678,743	-	-	-

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	-	-	-	-
Total for BSL: BO-FA-SAS	5,131,488	-	-	-

FAS - BO-FA-TRNSTBNFT - Transit Benefit

63000 - Transit Benefit Fund	2,744,606	5,210,940	5,403,213	5,565,309
Total for BSL: BO-FA-TRNSTBNFT	2,744,606	5,210,940	5,403,213	5,565,309

FAS - BO-FA-WATERFRNT - Central Waterfront Improvement Program Financial Support

35040 - Waterfront LID #6751	15,596	-	-	-
Total for BSL: BO-FA-WATERFRNT	15,596	-	-	-

FAS - BO-FA-WHLCHR - Wheelchair Accessible Services

12100 - Wheelchair Accessible Fund	1,098,383	-	-	-
Total for BSL: BO-FA-WHLCHR	1,098,383	-	-	-

Department Total	603,288,731	450,799,504	464,041,608	438,255,642
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Department Full-Time Equivalents Total*	635.50	637.50	631.50	631.50
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Department of Finance and Administrative Services

** 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 Adopted	2026 Endorsed
00100 - General Fund	48,975,356	63,562,893	69,801,063	71,774,817
00126 - Judgment/Claims Fund	42,836,067	46,383,037	56,430,651	46,138,076
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	2,282,162
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	17,346,041	19,955,401
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	-	-	-
37200 - 2024 Multipurpose LTGO Bond Fund	-	39,812,446	-	-
37300 - 2025 Multipurpose LTGO Bond Fund	-	-	34,202,559	-

Department of Finance and Administrative Services

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	227,800,721	236,082,171
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
Budget Totals for FAS	603,288,731	450,799,504	464,041,608	438,255,642

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Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-

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350090	City Litigation Recoveries	37,806	60,000	40,000	40,000
350170	Penalties On Deliquent Recs	63,195	-	-	-
350190	Nsf Check Fees	20	-	-	-
360020	Inv Earn-Residual Cash	17,869,219	-	-	-
360180	Penalties-Spec Assessments	(434)	-	-	-
360220	Interest Earned On Deliquent 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
Total Revenues for: 00100 - General Fund		31,363,760	14,535,035	13,844,531	16,927,163
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	13,666,000	(458,000)
Total Revenues for: 00126 - Judgment/Claims Fund		53,920,004	46,383,037	56,430,651	46,138,076
360020	Inv Earn-Residual Cash	132,046	-	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		132,046	-	-	-
360020	Inv Earn-Residual Cash	5,505,303	-	-	-
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		5,505,303	-	-	-
360020	Inv Earn-Residual Cash	73,363	-	-	-
Total Revenues for: 10101 - Cable TV Franchise Fund		73,363	-	-	-
360020	Inv Earn-Residual Cash	38,462	-	-	-
Total Revenues for: 10113 - Group Term Life Fund		38,462	-	-	-
360020	Inv Earn-Residual Cash	1,263,861	-	-	-
Total Revenues for: 10200 - Park And Recreation Fund		1,263,861	-	-	-
360020	Inv Earn-Residual Cash	6,084	-	-	-
Total Revenues for: 10394 - Bridging The Gap Levy Fund		6,084	-	-	-
360020	Inv Earn-Residual Cash	2,879,403	-	-	-
Total Revenues for: 10398 - Move Seattle Levy Fund		2,879,403	-	-	-
360020	Inv Earn-Residual Cash	110,622	-	-	-
Total Revenues for: 10800 - Seattle Streetcar		110,622	-	-	-

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Operations

360020	Inv Earn-Residual Cash	13,064	-	-	-
Total Revenues for: 11010 - Pike Place Market Renovation		13,064	-	-	-
360020	Inv Earn-Residual Cash	120,801	-	-	-
Total Revenues for: 11410 - Seattle Center Fund		120,801	-	-	-
360020	Inv Earn-Residual Cash	27,497	-	-	-
Total Revenues for: 11430 - Seattle Center McCaw Hall Fund		27,497	-	-	-
360020	Inv Earn-Residual Cash	195,434	-	-	-
Total Revenues for: 12010 - Municipal Arts Fund		195,434	-	-	-
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	-	-	-
Total Revenues for: 12100 - Wheelchair Accessible Fund		1,554,429	995,661	995,661	995,661
400000	Use of/Contribution to Fund Balance	-	1,581,518	201,532	223,955
Total Resources for: 12100 - Wheelchair Accessible Fund		1,554,429	2,577,179	1,197,193	1,219,616
360020	Inv Earn-Residual Cash	238,779	-	-	-
Total Revenues for: 12200 - Short-Term Rental Tax Fund		238,779	-	-	-
360020	Inv Earn-Residual Cash	234,594	-	-	-
Total Revenues for: 12300 - Election Vouchers Fund		234,594	-	-	-
360020	Inv Earn-Residual Cash	416,281	-	-	-
Total Revenues for: 12400 - Arts and Culture Fund		416,281	-	-	-
360020	Inv Earn-Residual Cash	(1,869,434)	-	-	-
360320	Rent From Operating Property	14,688	-	-	-
Total Revenues for: 13000 - Transportation Fund		(1,854,746)	-	-	-
331110	Direct Fed Grants	521,141	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		521,141	-	-	-
360020	Inv Earn-Residual Cash	4,920,098	-	-	-

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Total Revenues for: 14500 - Payroll Expense Tax		4,920,098	-	-	-
360020	Inv Earn-Residual Cash	30,001	-	-	-
360420	Other Judgments & Settlements	(1,057,902)	-	-	-
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		(1,027,900)	-	-	-
360020	Inv Earn-Residual Cash	4,668	-	-	-
Total Revenues for: 15010 - Bagley Wright Theatre Fund		4,668	-	-	-
360020	Inv Earn-Residual Cash	17,025	-	-	-
Total Revenues for: 15020 - Transportation Systems Mgmt		17,025	-	-	-
360020	Inv Earn-Residual Cash	45,223	-	-	-
Total Revenues for: 15030 - Downtown Health/Human Services		45,223	-	-	-
360020	Inv Earn-Residual Cash	11,023	-	-	-
397010	Operating Transfers In	31,834	-	-	-
Total Revenues for: 15040 - Garden Capital Trust Fund		42,857	-	-	-
360020	Inv Earn-Residual Cash	7,641	-	-	-
Total Revenues for: 15050 - Drug Enforcement Forfeiture		7,641	-	-	-
360020	Inv Earn-Residual Cash	143	-	-	-
Total Revenues for: 15060 - Vice Enforcement/ML Forfeiture		143	-	-	-
360020	Inv Earn-Residual Cash	141	-	-	-
Total Revenues for: 15070 - Money Laundering Forfeiture		141	-	-	-
360020	Inv Earn-Residual Cash	3,860	-	-	-
Total Revenues for: 15080 - Emergency Management Fund		3,860	-	-	-
360020	Inv Earn-Residual Cash	2,697	-	-	-
Total Revenues for: 15090 - Gift Catalog - Arts & Culture		2,697	-	-	-
360020	Inv Earn-Residual Cash	446	-	-	-
Total Revenues for: 15100 - Mayor's Small Business TF		446	-	-	-
360020	Inv Earn-Residual Cash	82	-	-	-
Total Revenues for: 15110 - Historical Record		82	-	-	-

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Preservation

360020	Inv Earn-Residual Cash	6	-	-	-
Total Revenues for: 15120 - Seattle Climate Action Now		6	-	-	-
360020	Inv Earn-Residual Cash	515	-	-	-
Total Revenues for: 15130 - Gift Catalog - SDOT		515	-	-	-
360020	Inv Earn-Residual Cash	(2)	-	-	-
Total Revenues for: 15140 - SFD - General Donations		(2)	-	-	-
360020	Inv Earn-Residual Cash	350	-	-	-
Total Revenues for: 15150 - SFD - Fire Prevention Training		350	-	-	-
360020	Inv Earn-Residual Cash	1,028	-	-	-
Total Revenues for: 15160 - SFD - CPR Training Medic II		1,028	-	-	-
360020	Inv Earn-Residual Cash	9,250	-	-	-
Total Revenues for: 15170 - SFD - Medic I Program Donation		9,250	-	-	-
360020	Inv Earn-Residual Cash	223	-	-	-
Total Revenues for: 15190 - SFD - Molly Matthews Memorial		223	-	-	-
360020	Inv Earn-Residual Cash	498	-	-	-
Total Revenues for: 15200 - SFD - Fire & Hazard Mitigation		498	-	-	-
360020	Inv Earn-Residual Cash	4,098	-	-	-
Total Revenues for: 15210 - Prostituted Children Rescue Fd		4,098	-	-	-
360020	Inv Earn-Residual Cash	33,484	-	-	-
Total Revenues for: 15220 - Community Services Donations		33,484	-	-	-
360020	Inv Earn-Residual Cash	1,098	-	-	-
Total Revenues for: 15230 - OCR Public Info/Educ Projects		1,098	-	-	-
360020	Inv Earn-Residual Cash	351	-	-	-
Total Revenues for: 15240 - P-Patch Gardenship Donations		351	-	-	-
360020	Inv Earn-Residual Cash	531	-	-	-

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Total Revenues for: 15250 - Gift Catalog - CBO		531	-	-	-
337080	Other Private Contrib & Dons	974,985	-	-	-
360020	Inv Earn-Residual Cash	29,660	-	-	-
Total Revenues for: 15260 - Animal Shelter Donation Fund		1,004,645	-	-	-
400000	Use of/Contribution to Fund Balance	-	-	222,620	-
Total Resources for: 15260 - Animal Shelter Donation Fund		1,004,645	-	222,620	-
360020	Inv Earn-Residual Cash	2,123	-	-	-
Total Revenues for: 15270 - Off-Leash Area Donation Fund		2,123	-	-	-
360020	Inv Earn-Residual Cash	6,562	-	-	-
Total Revenues for: 15280 - Gift Catalog - Parks		6,562	-	-	-
360020	Inv Earn-Residual Cash	239	-	-	-
Total Revenues for: 15290 - South Lake Union Park Trust		239	-	-	-
360020	Inv Earn-Residual Cash	137	-	-	-
Total Revenues for: 15300 - Gift Catalog - SDHR		137	-	-	-
360020	Inv Earn-Residual Cash	(1,390)	-	-	-
Total Revenues for: 15310 - Gift Catalog - Police		(1,390)	-	-	-
360020	Inv Earn-Residual Cash	11	-	-	-
Total Revenues for: 15320 - Gift Catalog - Public Health		11	-	-	-
360020	Inv Earn-Residual Cash	706	-	-	-
Total Revenues for: 15330 - Gift Catalog - Seattle Center		706	-	-	-
360020	Inv Earn-Residual Cash	147	-	-	-
Total Revenues for: 15340 - COVID-19 Donation Fund		147	-	-	-
360020	Inv Earn-Residual Cash	253,846	-	-	-
Total Revenues for: 15350 - Library Trust & Memorial Fund		253,846	-	-	-
360020	Inv Earn-Residual Cash	(244,168)	-	-	-
Total Revenues for: 16200 - Human Services Fund		(244,168)	-	-	-

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360020	Inv Earn-Residual Cash	(4,011)	-	-	-
Total Revenues for: 16402 - 2002 Levy Very LIH Fund		(4,011)	-	-	-
360020	Inv Earn-Residual Cash	(80,047)	-	-	-
Total Revenues for: 16403 - 2002 Levy Multipurpose Fund		(80,047)	-	-	-
360020	Inv Earn-Residual Cash	(50,853)	-	-	-
Total Revenues for: 16404 - 2002 Levy O&M Fund		(50,853)	-	-	-
360020	Inv Earn-Residual Cash	(39,707)	-	-	-
Total Revenues for: 16410 - 1986 Housing Levy Capital Fund		(39,707)	-	-	-
360020	Inv Earn-Residual Cash	(47,127)	-	-	-
Total Revenues for: 16411 - 1995 Housing Levy Capital Fund		(47,127)	-	-	-
360020	Inv Earn-Residual Cash	(131,332)	-	-	-
Total Revenues for: 16412 - 1995 Levy O&M Fund		(131,332)	-	-	-
360020	Inv Earn-Residual Cash	(20,222)	-	-	-
Total Revenues for: 16413 - 1995 Levy Homebuyer Assist		(20,222)	-	-	-
360020	Inv Earn-Residual Cash	(168,423)	-	-	-
Total Revenues for: 16416 - 2009 Housing Levy Capital Fund		(168,423)	-	-	-
360020	Inv Earn-Residual Cash	(112,845)	-	-	-
Total Revenues for: 16417 - 2009 Levy O&M Fund		(112,845)	-	-	-
360020	Inv Earn-Residual Cash	(1,736,335)	-	-	-
Total Revenues for: 16418 - 2016 Housing Levy Capital Fund		(1,736,335)	-	-	-
360020	Inv Earn-Residual Cash	(1,531,520)	-	-	-
Total Revenues for: 16419 - 2016 Levy O&M Fund		(1,531,520)	-	-	-
360020	Inv Earn-Residual Cash	(57,356)	-	-	-
Total Revenues for: 16420 - 1986 Levy O&M Fund		(57,356)	-	-	-
360020	Inv Earn-Residual Cash	(41,693)	-	-	-
Total Revenues for: 16421 - O&M Sales Tax		(41,693)	-	-	-

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360020	Inv Earn-Residual Cash	(2,347,155)	-	-	-
Total Revenues for: 16430 - Housing Incentive Fund		(2,347,155)	-	-	-
360020	Inv Earn-Residual Cash	(523,420)	-	-	-
Total Revenues for: 16440 - Housing Program Support Fund		(523,420)	-	-	-
360020	Inv Earn-Residual Cash	289,295	-	-	-
Total Revenues for: 16600 - Office of Housing Fund		289,295	-	-	-
360020	Inv Earn-Residual Cash	463,613	-	-	-
Total Revenues for: 17857 - 2011 Families and Education Levy		463,613	-	-	-
360020	Inv Earn-Residual Cash	98,812	-	-	-
Total Revenues for: 17861 - Seattle Preschool Levy Fund		98,812	-	-	-
360020	Inv Earn-Residual Cash	3,753,458	-	-	-
Total Revenues for: 17871 - Families Education Preschool Promise Levy		3,753,458	-	-	-
360020	Inv Earn-Residual Cash	61,336	-	-	-
Total Revenues for: 18100 - 2012 Library Levy Fund		61,336	-	-	-
360020	Inv Earn-Residual Cash	842,069	-	-	-
Total Revenues for: 18200 - 2019 Library Levy Fund		842,069	-	-	-
360020	Inv Earn-Residual Cash	389,172	-	-	-
Total Revenues for: 18500 - School Safety Traffic and Pedestrian Improvement Fund		389,172	-	-	-
311010	Real & Personal Property Taxes	116,478,521	-	-	-
317040	Leasehold Excise Tax Rev	827,503	-	-	-
360020	Inv Earn-Residual Cash	1,827,140	-	-	-
Total Revenues for: 19710 - Seattle Park District Fund		119,133,163	-	-	-
318010	Operating Assessments	(1,824)	-	-	-
360020	Inv Earn-Residual Cash	26,787	-	-	-
Total Revenues for: 19811 - BIA - Pioneer Square		24,963	-	-	-
360020	Inv Earn-Residual Cash	2,684	-	-	-
Total Revenues for: 19815 - BIA - Columbia City		2,684	-	-	-

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360020	Inv Earn-Residual Cash	198,103	-	-	-
Total Revenues for: 19825 - BIA - Seattle Tourism		198,103	-	-	-
360020	Inv Earn-Residual Cash	1,188	-	-	-
Total Revenues for: 19830 - BIA - Capitol Hill		1,188	-	-	-
360020	Inv Earn-Residual Cash	2,128	-	-	-
Total Revenues for: 19835 - BIA - 15th Ave East		2,128	-	-	-
318010	Operating Assessments	(6,699)	-	-	-
360020	Inv Earn-Residual Cash	2,624	-	-	-
Total Revenues for: 19840 - BIA - West Seattle		(4,074)	-	-	-
318010	Operating Assessments	(11,487)	-	-	-
360020	Inv Earn-Residual Cash	6,049	-	-	-
Total Revenues for: 19845 - BIA - Ballard		(5,438)	-	-	-
318010	Operating Assessments	(90,970)	-	-	-
360020	Inv Earn-Residual Cash	205,733	-	-	-
Total Revenues for: 19855 - BIA - Metropolitan		114,763	-	-	-
318010	Operating Assessments	(11,917)	-	-	-
360020	Inv Earn-Residual Cash	14,801	-	-	-
Total Revenues for: 19857 - BIA - SODO		2,884	-	-	-
318010	Operating Assessments	(632)	-	-	-
360020	Inv Earn-Residual Cash	4,664	-	-	-
Total Revenues for: 19880 - BIA - Chinatown-ID		4,032	-	-	-
318010	Operating Assessments	(5,596)	-	-	-
360020	Inv Earn-Residual Cash	24,808	-	-	-
Total Revenues for: 19890 - BIA - U District		19,212	-	-	-
360020	Inv Earn-Residual Cash	2,251,979	-	-	-
Total Revenues for: 19900 - Transportation Benefit District Fund		2,251,979	-	-	-
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	-	-	-

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Total Revenues for: 20130 - LTGO Bond Interest and Redemption Fund		112,613,150	1,470,726	2,787,431	2,582,448
311010	Real & Personal Property Taxes	16,087,774	16,162,900	32,480,700	32,470,700
360020	Inv Earn-Residual Cash	93,545	-	-	-
391010	G.O.Bond Proceeds	35,620,000	-	-	-
391080	Premium On Gen Obl Bonds	5,055,019	-	-	-
Total Revenues for: 20140 - UTGO Bond Interest Redemption Fund		56,856,338	16,162,900	32,480,700	32,470,700
360020	Inv Earn-Residual Cash	279,947	-	-	-
Total Revenues for: 29500 - Local Improvement Guaranty Fd		279,947	-	-	-
317010	Real Estate Excise Tax Reet #1	(983,588)	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		(983,588)	-	-	-
317020	Real Estate Excise Tax Reet #2	(983,588)	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		(983,588)	-	-	-
360020	Inv Earn-Residual Cash	17,712	-	-	-
Total Revenues for: 32660 - Convention Center Reserve		17,712	-	-	-
360020	Inv Earn-Residual Cash	316	-	-	-
Total Revenues for: 33110 - Shoreline Pk Improvement Fund		316	-	-	-
360020	Inv Earn-Residual Cash	58	-	-	-
Total Revenues for: 33120 - Community Imprv Contrib Fund		58	-	-	-
360020	Inv Earn-Residual Cash	27,350	-	-	-
Total Revenues for: 33130 - Park Mitigation & Remediation		27,350	-	-	-
360020	Inv Earn-Residual Cash	815	-	-	-
Total Revenues for: 33600 - Open Spaces & Trails Bond Fund		815	-	-	-
360020	Inv Earn-Residual Cash	289	-	-	-
Total Revenues for: 33810 - 1999 Sea Ctr Phase II Redev		289	-	-	-
360020	Inv Earn-Residual Cash	585	-	-	-
Total Revenues for: 33850 - 2000 Parks Levy Fund		585	-	-	-
360020	Inv Earn-Residual Cash	175,222	-	-	-

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Total Revenues for: 33860 - 2008 Parks Levy Fund		175,222	-	-	-
360020	Inv Earn-Residual Cash	3,762	-	-	-
Total Revenues for: 34060 - Seattle Center Capital Reserve		3,762	-	-	-
360020	Inv Earn-Residual Cash	56,665	-	-	-
Total Revenues for: 34070 - McCaw Hall Capital Reserve		56,665	-	-	-
360020	Inv Earn-Residual Cash	33,647	-	-	-
Total Revenues for: 34200 - Muni Civic Ctr Non-Bond Fund		33,647	-	-	-
311010	Real & Personal Property Taxes	1	-	-	-
360020	Inv Earn-Residual Cash	4,237	-	-	-
Total Revenues for: 34440 - 2003 Fire Facilities Levy Fund		4,239	-	-	-
360020	Inv Earn-Residual Cash	2,832	-	-	-
Total Revenues for: 35010 - LID #6750 SLU - Bond Proceeds		2,832	-	-	-
360020	Inv Earn-Residual Cash	10,286	-	-	-
379010	Capital Assessments	10,886	-	-	-
Total Revenues for: 35030 - LID #6750 SLU - Assessments		21,173	-	-	-
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	-	-	-
Total Revenues for: 35040 - Waterfront LID #6751		7,404,794	-	-	-
360020	Inv Earn-Residual Cash	106	-	-	-
Total Revenues for: 35500 - 2011 Multipurpose LTGO Bond Fund		106	-	-	-
360020	Inv Earn-Residual Cash	2,976	-	-	-
Total Revenues for: 35600 - 2012 Multipurpose LTGO Bond Fund		2,976	-	-	-
360020	Inv Earn-Residual Cash	59	-	-	-
Total Revenues for: 35700 - 2013 Multipurpose LTGO Bond Fund		59	-	-	-
360020	Inv Earn-Residual Cash	32	-	-	-
Total Revenues for: 35710 - 2013 LTGO Series		32	-	-	-

Department of Finance and Administrative Services

B Taxable

360020	Inv Earn-Residual Cash	(1,007)	-	-	-
Total Revenues for: 35800 - Alaskan Way Seawall Const Fund		(1,007)	-	-	-
360020	Inv Earn-Residual Cash	1,186	-	-	-
Total Revenues for: 35820 - 2014 UTGO-Alaskan Way Seawall		1,186	-	-	-
360020	Inv Earn-Residual Cash	130	-	-	-
Total Revenues for: 35830 - 2015 UTGO-Alaskan Way Seawall		130	-	-	-
360020	Inv Earn-Residual Cash	291	-	-	-
Total Revenues for: 35840 - 2016 UTGO-Alaskan Way Seawall		291	-	-	-
360020	Inv Earn-Residual Cash	362,894	-	-	-
Total Revenues for: 35900 - Central Waterfront Improvement Fund		362,894	-	-	-
360020	Inv Earn-Residual Cash	92,200	-	-	-
Total Revenues for: 36000 - King County Parks Levy Fund		92,200	-	-	-
360020	Inv Earn-Residual Cash	3,960	-	-	-
Total Revenues for: 36100 - 2014 Multipurpose LTGO Bond Fund		3,960	-	-	-
360020	Inv Earn-Residual Cash	28,123	-	-	-
Total Revenues for: 36200 - 2015 Multipurpose LTGO Bond Fund		28,123	-	-	-
360020	Inv Earn-Residual Cash	4	-	-	-
Total Revenues for: 36210 - 2015 Taxable LTGO Bond Fund		4	-	-	-
360020	Inv Earn-Residual Cash	41,975	-	-	-
Total Revenues for: 36300 - 2016 Multipurpose LTGO Bond Fund		41,975	-	-	-
360020	Inv Earn-Residual Cash	18	-	-	-
Total Revenues for: 36310 - 2016 LTGO Taxable Bond Fund		18	-	-	-
360020	Inv Earn-Residual Cash	101,636	-	-	-
Total Revenues for: 36400 - 2017 Multipurpose LTGO Bond Fund		101,636	-	-	-
360020	Inv Earn-Residual Cash	75,222	-	-	-

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Total Revenues for: 36410 - 2017 LTGO Taxable Bond Fund		75,222	-	-	-
360020	Inv Earn-Residual Cash	18,453	-	-	-
Total Revenues for: 36500 - 2018 Multipurpose LTGO Bond Fund		18,453	-	-	-
360020	Inv Earn-Residual Cash	17,797	-	-	-
Total Revenues for: 36510 - 2018 LTGO Taxable Bond Fund		17,797	-	-	-
360020	Inv Earn-Residual Cash	120,401	-	-	-
Total Revenues for: 36600 - 2019 Multipurpose LTGO Bond Fund		120,401	-	-	-
360020	Inv Earn-Residual Cash	11,890	-	-	-
Total Revenues for: 36610 - 2019 LTGO Taxable Bond Fund		11,890	-	-	-
360020	Inv Earn-Residual Cash	9,813	-	-	-
Total Revenues for: 36700 - 2020 Multipurpose LTGO Bond Fund		9,813	-	-	-
360020	Inv Earn-Residual Cash	160,186	-	-	-
Total Revenues for: 36800 - 2021 Multipurpose LTGO Bond Fund		160,186	-	-	-
360020	Inv Earn-Residual Cash	564,365	-	-	-
Total Revenues for: 36810 - 2021 West Seattle Bridge Repair LTGO Bond Fund		564,365	-	-	-
360020	Inv Earn-Residual Cash	153,516	-	-	-
Total Revenues for: 36820 - 2021 Taxable LTGO Bond Fund		153,516	-	-	-
360020	Inv Earn-Residual Cash	1,566,711	-	-	-
Total Revenues for: 36900 - 2022 Multipurpose LTGO Bond Fund		1,566,711	-	-	-
360020	Inv Earn-Residual Cash	(706)	-	-	-
Total Revenues for: 36910 - 2022 LTGO Taxable Bond Fund		(706)	-	-	-
360020	Inv Earn-Residual Cash	264	-	-	-
Total Revenues for: 37000 - Garage Disposition Proceeds		264	-	-	-
360020	Inv Earn-Residual Cash	550,437	-	-	-
391010	G.O.Bond Proceeds	45,930,000	-	-	-
391080	Premium On Gen Obl Bonds	5,770,992	-	-	-
Total Revenues for: 37100 -		52,251,429	-	-	-

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2023 Multipurpose LTGO Bond Fund

360020	Inv Earn-Residual Cash	(52,192)	-	-	-
Total Revenues for: 37110 - 2023 LTGO Taxable Bond Fund		(52,192)	-	-	-

360900	Miscellaneous Revs-Other Rev	-	2,163,614	-	-
Total Revenues for: 37200 -		-	2,163,614	-	-

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
Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund		-	600,000	-	-

360900	Miscellaneous Revs-Other Rev	-	-	1,672,560	-
Total Revenues for: 37300 -		-	-	1,672,560	-

2025 Multipurpose LTGO Bond Fund

360900	Miscellaneous Revs-Other Rev	-	-	-	210,000
Total Revenues for: 37400 - 2026 Multipurpose LTGO Bond Fund		-	-	-	210,000

360900	Miscellaneous Revs-Other Rev	-	-	-	2,926,650
Total Revenues for: 37410 - 2026 LTGO Bond Fund B		-	-	-	2,926,650

360020	Inv Earn-Residual Cash	16,618,431	-	-	-
Total Revenues for: 41000 - Light Fund		16,618,431	-	-	-

360020	Inv Earn-Residual Cash	32,231	-	-	-
Total Revenues for: 48100 - Construction and Inspections		32,231	-	-	-

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

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350190	Nsf Check Fees	960	-	-	-
360020	Inv Earn-Residual Cash	1,178,927	-	-	-
360220	Interest Earned On Delinquent A	(9,551)	-	-	-
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	-	-
Total Revenues for: 50300 - Finance and Administrative Services Fund		220,147,452	221,845,811	222,242,784	232,502,620
400000	Use of/Contribution to Fund Balance	-	461,616	5,557,937	3,579,552
Total Resources for:50300 - Finance and Administrative Services Fund		220,147,452	222,307,427	227,800,721	236,082,172
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	-	-	-
Total Revenues for: 50321 - Fleet Capital Fund		26,123,834	23,874,995	21,611,472	22,248,811
400000	Use of/Contribution to Fund Balance	-	8,984,981	4,276,886	(4,148,734)
Total Resources for:50321 - Fleet Capital Fund		26,123,834	32,859,976	25,888,358	18,100,078
360020	Inv Earn-Residual Cash	258,928	-	-	-
397010	Operating Transfers In	4,000,000	4,000,000	4,000,000	4,000,000
Total Revenues for: 50322 - Facility Asset Preservation Fund		4,258,928	4,000,000	4,000,000	4,000,000
360020	Inv Earn-Residual Cash	1,481,610	-	-	-
Total Revenues for: 50410 - Information Technology Fund		1,481,610	-	-	-
360020	Inv Earn-Residual Cash	404,905	-	-	-
Total Revenues for: 61030 - Employees' Retirement Fund		404,905	-	-	-
360020	Inv Earn-Residual Cash	255,440	-	-	-
360230	Dividend Income	252,547	-	-	-

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Total Revenues for: 61050 - Fireman's Pension Actuarial		507,987	-	-	-
360020	Inv Earn-Residual Cash	7,749	-	-	-
Total Revenues for: 62010 - S.L. Denny Firemen's Relief		7,749	-	-	-
344150	Transit Subsidy	2,904,916	5,210,940	5,403,213	5,565,309
Total Revenues for: 63000 - Transit Benefit Fund		2,904,916	5,210,940	5,403,213	5,565,309
360020	Inv Earn-Residual Cash	14,212	-	-	-
Total Revenues for: 63100 - Fire Fighters Healthcare Fund		14,212	-	-	-
360020	Inv Earn-Residual Cash	1,658	-	-	-
Total Revenues for: 67400 - Housing Loans Escrow Fund		1,658	-	-	-
344900	Transportation-Other Rev	-	470,612	252,149	271,263
360900	Miscellaneous Revs-Other Rev	439,811	-	-	-
Total Revenues for: 67600 - FileLocal Agency Fund		439,811	470,612	252,149	271,263
400000	Use of/Contribution to Fund Balance	-	(3,400)	34	58
Total Resources for: 67600 - FileLocal Agency Fund		439,811	467,212	252,183	271,320
360020	Inv Earn-Residual Cash	134,001	-	-	-
Total Revenues for: 67700 - Regulatory Agency Fund		134,001	-	-	-
360020	Inv Earn-Residual Cash	5,126	-	-	-
Total Revenues for: 70100 - H. H. Dearborn Fund		5,126	-	-	-
360020	Inv Earn-Residual Cash	800	-	-	-
Total Revenues for: 70200 - Beach Maintenance Fund		800	-	-	-
Total FAS Resources		726,749,837	348,738,046	371,980,161	366,493,532

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Information Technology	11,084,329	4,905,823	4,043,169	-
Summit Re-Impl Dept Cap Needs	379,975	-	-	-
Total	11,464,304	4,905,823	4,043,169	-

**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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Information Technology	11,084,329	4,905,823	4,043,169	-

Summit Re-Impl Dept Cap Needs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
ADA Improvements	749,853	600,000	1,367,000	2,423,000
Total	749,853	600,000	1,367,000	2,423,000

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Asset Preserv_Sch 1 Facilities	10,887,831	8,485,333	6,652,000	6,652,000
Total	10,887,831	8,485,333	6,652,000	6,652,000

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Asset Preserv_Sch 2 Facilities	3,601,168	1,954,000	5,912,000	5,487,000
Total	3,601,168	1,954,000	5,912,000	5,487,000

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
FAS Oversight - External Proj	600,836	1,500,000	1,875,661	1,256,473
Total	600,836	1,500,000	1,875,661	1,256,473

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
FAS Project Delivery Services	11,624,332	3,500,000	4,700,000	4,700,000
Total	11,624,332	3,500,000	4,700,000	4,700,000

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Garden of Remembrance	16,359	32,757	83,000	33,957
Total	16,359	32,757	83,000	33,957

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
General Govt Facilities	11,620,462	2,432,500	13,341,417	14,707,540
Total	11,620,462	2,432,500	13,341,417	14,707,540

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FAS - BC-FA-NBHFIRES - Neighborhood Fire Stations

The purpose of the Neighborhood Fire Stations Budget Summary Level is to replace and renovate fire stations and

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other emergency response facilities as part of the Fire Facilities and Emergency Response Levy program.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Neighborhood Fire Stations	4,326,554	5,816,777	6,749,624	6,675,861
Total	4,326,554	5,816,777	6,749,624	6,675,861

**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-PRELIMENG - Preliminary Engineering

#N/A

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Preliminary Engineering	304,430	-	-	-
Total	304,430	-	-	-

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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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Public Safety Facilities_Fire	2,181,762	26,209,205	16,760,830	-
Total	2,181,762	26,209,205	16,760,830	-

**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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Publ Safety Facilities_Police	268,273	4,600,000	-	-
Total	268,273	4,600,000	-	-

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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*

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Billable Services	-	31,707,654	32,833,950	33,873,532
Citywide Asset Services	-	58,434,971	66,937,963	69,337,437
Total	-	90,142,624	99,771,914	103,210,969
Full-time Equivalents Total*	-	239.50	238.50	238.50

**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 Citywide Operational Services Budget Summary Level:

Billable Services

The purpose of the Billable Services Program is to fund on-demand services to City departments.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Asset Services	-	58,434,971	66,937,963	69,337,437
Full Time Equivalents Total	-	210.00	209.00	209.00

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Support Services	-	17,752,716	17,352,711	19,059,953

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Total	-	17,752,716	17,352,711	19,059,953
Full-time Equivalents Total*	-	90.00	90.00	90.00
<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>				

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Financial Services	-	27,174,525	27,152,447	29,100,556
Tax & Fee Collection Services	-	7,795,160	8,818,167	9,332,534
Total	-	34,969,684	35,970,614	38,433,090
Full-time Equivalents Total*	-	132.50	127.50	127.50

**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 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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Financial Services	-	27,174,525	27,152,447	29,100,556
Full Time Equivalents Total	-	95.50	93.50	93.50

Tax & Fee Collection Services

The purpose of the Tax & Fee Collection Services Program is to fund tax and fee collection services.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Tax & Fee Collection Services	-	7,795,160	8,818,167	9,332,534
Full Time Equivalents Total	-	37.00	34.00	34.00

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.

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Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	-	3,751,507	2,213,460	2,277,222
Full-time Equivalents Total*	-	5.50	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 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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
General Fund Revenues	-	(2,707)	29,585	29,751
Full Time Equivalents Total	-	1.00	1.00	1.00

Wheelchair Accessible Fund

The purpose of the Wheelchair Accessible Fund Program is to fund the update of ride share vehicles for wheelchair accessibility.

Department of Finance and Administrative Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Public Support Services	-	16,924,828	16,408,025	17,000,140
Seattle Animal Shelter	-	7,239,920	7,796,031	8,008,264
Total	-	24,164,749	24,204,056	25,008,404
Full-time Equivalents Total*	-	111.00	112.00	112.00

**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 Public Services Budget Summary Level:

Public Support Services

The purpose of the Public Support Services Program is to fund public outreach and protection services.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Public Support Services	-	16,924,828	16,408,025	17,000,140
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Seattle Animal Shelter	-	7,239,920	7,796,031	8,008,264
Full Time Equivalents Total	-	45.00	45.00	45.00

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Department of Finance and Administrative Services

City Services	-	1,119,992	1,282,433	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
Total	-	79,095,330	73,676,646	76,088,312
Full-time Equivalents Total*	-	59.00	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 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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
City Services	-	1,119,992	1,282,433	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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Department Stewardship	-	10,097,982	10,450,523	11,102,895
Full Time Equivalents Total	-	51.00	51.00	51.00

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.

Department of Finance and Administrative Services

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
BIA-LID Administration	45,438,846	-	-	-
Total	45,438,846	-	-	-

**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 - 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	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
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	-	-	-
Total	35,732,126	302,392	-	-
Full-time Equivalents Total*	75.00	-	-	-

**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

Expenditures/FTE	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Citywide Indirect Costs	9,171,756	-	-	-

Department of Finance and Administrative Services

Departmental Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Departmental Indirect Costs	8,781,951	302,392	-	-
Full Time Equivalents Total	51.00	-	-	-

Divisional Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Divisional Indirect Costs	5,190,488	-	-	-
Full Time Equivalents Total	24.00	-	-	-

Indirect Cost Recovery Offset

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Indirect Cost Recovery Offset	1,299	-	-	-

Paid Time Off

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Paid Time Off	(49,469)	-	-	-

Pooled Benefits

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Adopted	2026 Endorsed
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Department of Finance and Administrative Services

Capital Dev and Const Mgmt	-	-	-	-
Total	-	-	-	-
Full-time Equivalents Total*	29.00	-	-	-
*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				

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-	-
Total	35,070,181	-	-	-
Full-time Equivalents Total*	133.50	-	-	-

*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 City Finance Budget Summary Level:

Business Systems

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Business Systems	17,706,218	-	-	-
Full Time Equivalents Total	22.00	-	-	-

City Financial Management

Expenditures/FTE	2023	2024	2025	2026
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Department of Finance and Administrative Services

	Actuals	Adopted	Adopted	Endorsed
City Financial Management	1,850,597	-	-	-
Full Time Equivalents Total	7.00	-	-	-

Citywide Accounting Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Citywide Accounting Services	4,528,362	-	-	-
Full Time Equivalents Total	33.00	-	-	-

Revenue Administration

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Revenue Administration	5,514,864	-	-	-
Full Time Equivalents Total	38.00	-	-	-

Risk Management Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Risk Management Services	1,663,839	-	-	-
Full Time Equivalents Total	8.50	-	-	-

Treasury Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Adopted	2026 Endorsed
City Services	2,089,398	-	-	-

Department of Finance and Administrative Services

Total	2,089,398	-	-	-
Full-time Equivalents Total*	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				

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	3,894,488	5,524,179	9,524,179	5,524,179

*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 Judgment & Claims Claims Budget Summary Level:

GF Claims

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GF Claims	3,894,488	3,792,109	7,792,109	3,792,109

Utility Claims Reimbursable

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Contracting Services	6,062,369	-	-	-

Department of Finance and Administrative Services

Purchasing Services	3,441,646	-	-	-
Total	9,504,015	-	-	-
Full-time Equivalents Total*	50.00	-	-	-
*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 City Purchasing and Contracting Services Budget Summary Level:

Contracting Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Contracting Services	6,062,369	-	-	-
Full Time Equivalents Total	31.00	-	-	-

Purchasing Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Adopted	2026 Endorsed
Bond Interest and Redemption	112,563,489	1,470,726	1,146,167	941,184
Total	112,563,489	1,470,726	1,146,167	941,184

*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 - 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 Adopted	2026 Endorsed
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Department of Finance and Administrative Services

LTGO Debt Issuance Cost	326,729	2,450,908	1,672,560	3,136,650
Total	326,729	2,450,908	1,672,560	3,136,650

**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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
UTGO Debt Issuance Cost	203,462	-	1,350,000	-
Total	203,462	-	1,350,000	-

**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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
UTGO Debt Service	56,784,588	16,162,900	16,164,900	16,154,900
Total	56,784,588	16,162,900	16,164,900	16,154,900

**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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Logistics and Emergency Management	8,333,022	-	-	-
Other Facilities Services	1,145,760	-	-	-
Real Estate Services	1,382,745	-	-	-

Department of Finance and Administrative Services

Space Rent	79,537,986	-	-	-
Total	90,399,512	-	-	-
Full-time Equivalents Total*	100.00	-	-	-
*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 Facilities Services Budget Summary Level:

Logistics and Emergency Management

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Logistics and Emergency Management	8,333,022	-	-	-
Full Time Equivalents Total	45.00	-	-	-

Other Facilities Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Other Facilities Services	1,145,760	-	-	-
Full Time Equivalents Total	1.00	-	-	-

Real Estate Services

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Real Estate Services	1,382,745	-	-	-
Full Time Equivalents Total	9.00	-	-	-

Space Rent

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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

Department of Finance and Administrative Services

agency for all costs.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
FileLocal Agency Fund	441,942	-	-	-
Total	441,942	-	-	-
Full-time Equivalents Total*	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*

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Fleet Capital Program	26,468,276	32,859,976	25,888,358	18,100,078
Total	26,468,276	32,859,976	25,888,358	18,100,078

**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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Motorpool	647,569	-	-	-
Vehicle Fueling	9,825,545	-	-	-
Vehicle Leasing	1,718,242	-	-	-
Vehicle Maintenance	25,787,856	-	-	-
Total	37,979,213	-	-	-
Full-time Equivalents Total*	126.00	-	-	-

**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 Fleet Services Budget Summary Level:

Department of Finance and Administrative Services

Motorpool

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Motorpool	647,569	-	-	-
Full Time Equivalents Total	3.00	-	-	-

Vehicle Fueling

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Vehicle Fueling	9,825,545	-	-	-
Full Time Equivalents Total	3.00	-	-	-

Vehicle Leasing

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Vehicle Leasing	1,718,242	-	-	-
Full Time Equivalents Total	6.00	-	-	-

Vehicle Maintenance

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	Adopted	Endorsed
Indigent Defense Services	10,854,434	13,606,474	14,110,581	14,130,745
Total	10,854,434	13,606,474	14,110,581	14,130,745

**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 - 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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Jail Services	19,562,017	22,439,147	27,201,076	28,074,920
Total	19,562,017	22,439,147	27,201,076	28,074,920

**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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GF Expenses	7,575,889	7,053,814	7,053,814	7,053,814
GF Judgments	23,200,778	21,297,023	23,432,958	21,140,383
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
Total	30,891,005	34,400,516	36,536,451	34,243,876

**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 Judgment & Claims Litigation Budget Summary Level:

GF Expenses

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GF Expenses	7,575,889	7,053,814	7,053,814	7,053,814

GF Judgments

Department of Finance and Administrative Services

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
GF Judgments	23,200,778	21,297,023	23,432,958	21,140,383

Utility Expenses Reimbursable

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Utility Expenses Reimbursable	114,337	2,468,932	2,468,932	2,468,932

Utility Judgments Reimbursable

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Utility Judgments Reimbursable	-	3,580,747	3,580,747	3,580,747

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.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
GF General Legal	-	88,321	-	-
Total	-	88,321	-	-

**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 - 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.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
GF Police Action	8,050,574	6,370,021	10,370,021	6,370,021
Total	8,050,574	6,370,021	10,370,021	6,370,021

**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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Office of Constituent Services	4,719,458	-	-	-
Total	4,719,458	-	-	-
Full-time Equivalents Total*	36.50	-	-	-

**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*

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
RCCP - ICMS System Work	570	-	-	-
Reg Compl & Consumr Protection	5,678,173	-	-	-
Total	5,678,743	-	-	-
Full-time Equivalents Total*	39.00	-	-	-

**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 Regulatory Compliance and Consumer Protection Budget Summary Level:

RCCP - ICMS System Work

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
RCCP - ICMS System Work	570	-	-	-

Reg Compl & Consumr Protection

Department of Finance and Administrative Services

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Seattle Animal Shelter	5,131,488	-	-	-
Total	5,131,488	-	-	-
Full-time Equivalents Total*	41.00	-	-	-

**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*

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Employee Transit Benefits	2,744,606	5,210,940	5,403,213	5,565,309
Total	2,744,606	5,210,940	5,403,213	5,565,309

**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 - 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).

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Central Waterfront Improvement	15,596	-	-	-
Total	15,596	-	-	-

Department of Finance and Administrative Services

**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 - 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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Wheelchair Accessible Svcs	1,098,383	-	-	-
Total	1,098,383	-	-	-
Full-time Equivalents Total*	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*

Finance General

Dan Eder, Interim Director

(206) 615-1962

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	218,637,416	228,289,672	242,793,252	228,793,413
Other Funding - Operating	111,615,215	113,736,233	345,407,236	308,310,964
Total Operations	330,252,631	342,025,905	588,200,488	537,104,377
Total Appropriations	330,252,631	342,025,905	588,200,488	537,104,377

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.

City Council Changes to the Proposed Budget.

The City Council made minor adjustments to Finance General during their deliberations. They include adjusting General Fund contributions to stabilization accounts and Payroll Expense Tax contributions to the General Fund for revenue updates, increasing General Fund contributions to the Seattle Public Library, Office of Labor Standards, and Seattle Information Technology for Council priority items added in the budget, and the creation of a new reserve for capital contributions in support of the Seattle Chinese Garden's master plan. Further details about these changes can be found in the Incremental Changes section under Council.

Finance General

Incremental Budget Changes

Finance General

	Dollars	FTE
2024 Adopted Budget	342,025,905	-
Baseline		
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	-
Proposed Operating		
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)	-
Proposed Technical		
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

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	-	-
Council		
Create Reserve for Seattle Chinese Garden Master Plan Capital Improvements	2,500,000	-
Increase Payroll Expense Tax Contributions to the General Fund	17,610,530	-
Increase General Fund to Seattle Public Library for Library Materials	30,000	-
Recognize October 2024 Revenue Forecast Update	-	-
Update Contributions to Revenue Stabilization Funds for October Forecast	(1,275,044)	-
Restoring Reductions to the Seattle Channel	1,701,206	-
Restoring Limited Position Reductions for Six Months	1,012,977	-
Increase General Fund to Office of Labor Standards for the Business Outreach and Education Fund and Community Outreach and Education Fund	100,000	-
Fund Balancing Adjustments - Adopted	-	-
Total Incremental Changes	\$246,174,583	-
Total 2025 Adopted Budget	\$588,200,488	-

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)

The Council altered this proposal in the adopted budget by updating contributions in line with revenue updates in October 2024. Refer to the Council Changes section below. The proposed budget description follows:

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.

Finance General

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, 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
--------------	-----------

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
--------------	-----------

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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The Council altered this proposal in the adopted budget as they added additional General Fund contributions to the Seattle Public Library and Office of Labor Standards. Refer to the Council Changes section below for updated information. The proposed budget description follows:

Finance General

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 Adopted and 2026 Endorsed budgets increase the total amount of Payroll Tax for administration and evaluation from approximately \$7 million to \$9.6 million.

Continue Community Roots Loan Payment Forgiveness

Expenditures	\$333,333
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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 adopted 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
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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
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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

Finance General

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. The City team will oversee and support project delivery.

Gambling Tax - Fully Exempt Non-Profit Raffles and Bingo Games

Revenues	\$(100,000)
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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.

Final Alignment of Street Lighting Reserves

Expenditures	\$300,000
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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	-
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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
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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
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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.

Finance General

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.

Increase Reserve for Tax Rebate Interest

Expenditures \$775,000

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 Council altered this proposal in the adopted budget to update amounts based on revenue forecasts provided in October 2024. Refer to the Council Changes section below. The proposed budget description follows:

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)

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,

Finance General

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)

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)

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.

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.

Finance General

Align Debt Service Appropriations with 2025 and 2026 Assumptions

Expenditures	\$(177,578)
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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

The Council altered this proposal in the adopted budget to update amounts based on revenue forecasts provided in October 2024. Refer to the Council Changes section below. The proposed budget description follows:

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
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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

Revenues	\$(19,822,650)
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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.

Council

Create Reserve for Seattle Chinese Garden Master Plan Capital Improvements

Expenditures	\$2,500,000
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During deliberations, Council increased one-time appropriations to Finance General by \$2.5 million GF in 2025 and \$2.5 million GF in 2026 for capital improvements to continue implementation of the Seattle Chinese Garden's master plan. The Seattle Chinese Garden is a public garden located on the campus of South Seattle College that was established in 1999 through a partnership between the City and its sister city, Chongqing, China.

Increase Payroll Expense Tax Contributions to the General Fund

Expenditures	\$17,610,530
Revenues	\$17,610,530

Council increased the Payroll Expense Tax (JumpStart Fund) contributions to the General Fund (GF) during their deliberations by \$17.6 million in 2025 and \$42.0 million in 2026. Combined with amounts included in the Proposed Budget, support for GF revenue backfill totals \$304.6 million in 2025 and \$265.0 million in 2026.

Finance General

Increase General Fund to Seattle Public Library for Library Materials

Expenditures	\$30,000
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This Council Budget Action increases the Seattle Public Library (SPL) by \$30,000 one-time General Fund in 2025 to exempt physical library materials from planned cuts to spending on magazine and newspaper subscriptions, and reference books. The total General Fund transfer to SPL is approximately \$68.5 million in 2025 and \$71.5 million in 2026.

Recognize October 2024 Revenue Forecast Update

Revenues	\$(960,008)
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This item recognizes the impacts to the General Fund (GF) and other non-transportation funds from the Office of Economic and Revenue Forecasts (OERF)/City Budget Office (CBO) October 2024 forecast update. In August of each year, the City receives a revenue forecast that is used for the Mayor's budget proposal, followed by a fall update during Council's budget deliberations. Details on the 2025 and 2026 impacts from the October revenue forecast update are listed below by fund:

- General Fund (00100): This change decreases GF revenues by \$16.9 million in 2025 and by \$25.2 million in 2026 due to decreases in property tax, retail sales tax, business and occupation tax, private utility taxes and parking fees.
- JumpStart Fund (14500): This change increases JumpStart Fund revenues by \$10.5 million in 2025 and \$14.6 million in 2026 due to increases in payroll expense tax revenues.
- Real Estate Excise Tax I and II Funds (30010/30020): This change increases combined Real Estate Excise Tax Fund I/II revenues by \$2.6 million in 2025 and \$5.5 million in 2026 due to increases in taxable property sales.
- Arts & Culture Fund (12400): This change decreases Arts & Culture Fund revenues by \$530,000 in 2025 and \$550,000 in 2026 due to decreases in admissions tax revenues.
- Short Term Rental Tax Fund (12200): This change increases Short Term Rental Tax Fund revenues by \$618,000 in 2025 and \$771,000 in 2026 due to increases in short term rental tax revenues.

Update Contributions to Revenue Stabilization Funds for October Forecast

Expenditures	\$(1,275,044)
Revenues	\$(1,275,044)

This adjustment aligns the Emergency Fund and Revenue Stabilization Fund contributions from General Fund related to the 2024 October Revenue Forecast updates. The total contribution amounts to the Emergency Fund are \$12.3 million and \$2.4 million in 2025 and 2026, respectively. For the Revenue Stabilization Fund, the 2025 contribution is approximately \$271,000 and the 2026 contribution is \$2.7 million.

Restoring Reductions to the Seattle Channel

Expenditures	\$1,701,206
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This Council item adds \$1.7 million in General Fund to restore reductions made to the Seattle Channel program, as well as reinstating 6.0 FTE positions eliminated in the proposed budget. The one-time funding over a two-year period uses \$1.6M to restore non-governmental programming and operations at Seattle Channel, and also fund its capital program by \$100,000 annually.

Finance General

Restoring Limited Position Reductions for Six Months

Expenditures	\$1,012,977
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This City Council item modified changes in the proposed budget, reinstating some position reductions and funding them for six months into 2025. For ITD, this increased the budget by \$1.0 million JumpStart Fund in 2025 (one-time) and increase position authority by 12.0 FTE for the six-month restoration of 12 positions subject to layoff. There is a proviso requiring ITD to only spend this funding on extending these positions for six months. For details regarding this proviso, please see the Information Technology Department budget book section.

Increase General Fund to Office of Labor Standards for the Business Outreach and Education Fund and Community Outreach and Education Fund

Expenditures	\$100,000
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This item increases appropriations to the Office of Labor Standards (OLS) by \$100,000 in 2025 and \$600,000 in 2026 for the Business Outreach and Education Fund (BOEF) and Community Outreach and Education Fund (COEF). Of this amount, \$100,000 in 2025 and 2026 ongoing is for the BOEF. In 2026, the COEF would receive \$500,000, \$250,000 of which is one-time for 2026. This action fully restores reductions to these funds included in the 2025-2026 Proposed Budget. The total General Fund transfer to OLS is approximately \$7.4 million in 2025 and \$8.8 million in 2026.

Fund Balancing Adjustments - Adopted

Revenues	\$29,923,515
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This is a technical item to record a fund balancing entry for centrally managed funds. This entry is necessary to balance funds following changes made during the Council phase of the budget process.

Finance General

Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
FG - BO-FG-2QA00 - Appropriation to Special Funds				
00100 - General Fund	178,025,256	177,647,839	190,353,074	175,052,013
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	315,548,240	275,366,391
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
Total for BSL: BO-FG-2QA00	279,597,558	280,202,072	515,721,336	460,249,119
FG - BO-FG-2QD00 - General Purpose				
00100 - General Fund	40,612,160	50,641,833	52,440,178	53,741,400
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	-	-
Total for BSL: BO-FG-2QD00	50,655,074	61,823,833	72,479,152	76,855,258
Department Total	330,252,631	342,025,905	588,200,488	537,104,377

** 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 Finance General

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	218,637,416	228,289,672	242,793,252	228,793,413
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

Finance General

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	318,991,129	280,924,497
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	-	-
Budget Totals for FG	330,252,631	342,025,905	588,200,488	537,104,377

Finance General

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
311010	Real & Personal Property Taxes	314,284,047	316,830,272	324,501,902	324,857,063
313010	Sales & Use Tax-Local Share	312,028,704	325,318,109	315,620,225	322,023,898
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	28,372,825	28,954,112
314010	Payroll Expense Tax	3,645,976	-	-	-
316010	B&O Tax	350,990,618	368,071,646	369,354,336	394,450,325
316020	B&O Tax-Admissions Rev	171,708	-	-	-
316070	B&O Tax-Gas Utility	13,847,785	12,173,638	10,614,103	10,727,277
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	9,784,747	8,904,120
316110	B&O Tax-Telephone/Graph Util	12,018,692	9,720,000	9,049,624	8,144,661
316120	B&O Tax-Steam Utility	1,673,175	1,456,638	1,742,530	1,835,284
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

Finance General

335120	Rev Sharing Dui-Cities	77,509	55,000	65,000	65,000
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	19,531,325	18,748,833
360130	Interest On Contracts/Notes Re	1,149,007	400,000	900,000	800,000
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	314,535,263	275,366,392
Total Revenues for: 00100 - General Fund		1,382,660,169	1,444,324,382	1,677,224,201	1,677,421,025
400000	Use of/Contribution to Fund Balance	-	24,642,380	(55,374,741)	(28,210,146)
Total Resources for:00100 - General Fund		1,382,660,169	1,468,966,762	1,621,849,459	1,649,210,878
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	-	-
Total Revenues for: 00155 - Sweetened Beverage Tax Fund		22,717,721	22,447,301	21,326,902	21,753,440
400000	Use of/Contribution to Fund Balance	-	(58,188)	1,921,162	609,047
Total Resources for:00155 - Sweetened Beverage Tax Fund		22,717,721	22,389,113	23,248,065	22,362,487
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
Total Revenues for: 00164 - Unrestricted Cumulative Reserve Fund		-	1,500,000	2,404,000	4,888,500
400000	Use of/Contribution to Fund Balance	-	2,828,066	1,115,820	(2,523,018)
Total Resources for:00164 - Unrestricted Cumulative Reserve Fund		-	4,328,066	3,519,820	2,365,482
397010	Operating Transfers In	3,590,277	2,252,224	270,656	(8,872,213)
Total Revenues for: 00166 - Revenue Stabilization Fund		3,590,277	2,252,224	270,656	(8,872,213)
400000	Use of/Contribution to Fund Balance	-	(2,252,224)	(270,656)	8,872,213

Finance General

Total Resources for:00166 - Revenue Stabilization Fund		3,590,277	-	-	-
397000	Operating Transfers In Summ	-	(501,000)	(501,000)	(501,000)
397010	Operating Transfers In	15,000,000	(19,002,000)	(20,864,629)	(19,256,885)
397100	Intrafund Revenues	-	33,687,000	33,687,000	33,687,000
Total Revenues for: 10102 - Emergency Fund		15,000,000	14,184,000	12,321,371	13,929,115
400000	Use of/Contribution to Fund Balance	-	(14,184,000)	(12,321,371)	(13,929,115)
Total Resources for:10102 - Emergency Fund		15,000,000	-	-	-
317090	Short Term Rental Tax	11,401,584	11,855,163	12,447,823	13,151,239
Total Revenues for: 12200 - Short-Term Rental Tax Fund		11,401,584	11,855,163	12,447,823	13,151,239
400000	Use of/Contribution to Fund Balance	-	(200,123)	878,449	(112,485)
Total Resources for:12200 - Short-Term Rental Tax Fund		11,401,584	11,655,040	13,326,271	13,038,753
316020	B&O Tax-Admissions Rev	-	997,641	26,463,753	27,232,951
Total Revenues for: 12400 - Arts and Culture Fund		-	997,641	26,463,753	27,232,951
331110	Direct Fed Grants	8,167,523	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		8,167,523	-	-	-
400000	Use of/Contribution to Fund Balance	-	(1,673)	-	-
Total Resources for:14000 - Coronavirus Local Fiscal Recovery Fund		8,167,523	(1,673)	-	-
314010	Payroll Expense Tax	313,346,635	325,662,548	440,480,430	466,115,179
314020	Payroll Expense Tax P&I	1,831,410	-	-	-
350190	Nsf Check Fees	20	-	-	-
Total Revenues for: 14500 - Payroll Expense Tax		315,178,065	325,662,548	440,480,430	466,115,179
400000	Use of/Contribution to Fund Balance	-	3,953,002	101,198,030	38,207,753
Total Resources for:14500 - Payroll Expense Tax		315,178,065	329,615,550	541,678,460	504,322,931
360420	Other Judgments & Settlements	1,599,993	-	-	-
Total Revenues for: 14510 - Opioid Settlement Proceed Fund		1,599,993	-	-	-
318010	Operating Assessments	827,697	-	-	-

Finance General

360190	Deferred Interest-Spec Assessm	31,602	-	-	-
Total Revenues for: 19811 - BIA - Pioneer Square		859,299	-	-	-
318010	Operating Assessments	131,462	-	-	-
360190	Deferred Interest-Spec Assessm	12,638	-	-	-
Total Revenues for: 19815 - BIA - Columbia City		144,101	-	-	-
318010	Operating Assessments	15,712,878	-	-	-
Total Revenues for: 19825 - BIA - Seattle Tourism		15,712,878	-	-	-
318010	Operating Assessments	358,465	-	-	-
360190	Deferred Interest-Spec Assessm	1,244	-	-	-
Total Revenues for: 19830 - BIA - Capitol Hill		359,709	-	-	-
318010	Operating Assessments	463,067	-	-	-
360190	Deferred Interest-Spec Assessm	5,491	-	-	-
Total Revenues for: 19840 - BIA - West Seattle		468,558	-	-	-
318010	Operating Assessments	595,631	-	-	-
360190	Deferred Interest-Spec Assessm	1,377	-	-	-
Total Revenues for: 19845 - BIA - Ballard		597,008	-	-	-
318010	Operating Assessments	16,653,215	-	-	-
360190	Deferred Interest-Spec Assessm	72,082	-	-	-
Total Revenues for: 19855 - BIA - Metropolitan		16,725,297	-	-	-
318010	Operating Assessments	1,702,244	-	-	-
360190	Deferred Interest-Spec Assessm	1,531	-	-	-
Total Revenues for: 19857 - BIA - SODO		1,703,775	-	-	-
318010	Operating Assessments	176,960	-	-	-
360190	Deferred Interest-Spec Assessm	2,320	-	-	-
Total Revenues for: 19880 - BIA - Chinatown-ID		179,280	-	-	-
318010	Operating Assessments	1,768,175	-	-	-
360190	Deferred Interest-Spec Assessm	12,916	-	-	-
Total Revenues for: 19890 - BIA - U District		1,781,091	-	-	-
400000	Use of/Contribution to Fund Balance	-	2,413,000	3,173,000	-
Total Resources for:20110 - General Bond Interest and Redemption Fund		-	2,413,000	3,173,000	-
400000	Use of/Contribution to Fund Balance	-	-	(1,641,264)	(1,641,264)

Finance General

Total Resources for:20130 - LTGO Bond Interest and Redemption Fund		-	-	(1,641,264)	(1,641,264)
400000	Use of/Contribution to Fund Balance	-	-	(14,965,800)	(16,315,800)
Total Resources for:20140 - UTGO Bond Interest Redemption Fund		-	-	(14,965,800)	(16,315,800)
317010	Real Estate Excise Tax Reet #1	24,930,605	26,125,554	33,225,994	42,861,039
318080	Other Taxes Penalties & Int	692	-	-	-
Total Revenues for: 30010 - REET I Capital Fund		24,931,297	26,125,554	33,225,994	42,861,039
400000	Use of/Contribution to Fund Balance	-	3,775,137	7,839,270	1,176,151
Total Resources for:30010 - REET I Capital Fund		24,931,297	29,900,691	41,065,264	44,037,190
317020	Real Estate Excise Tax Reet #2	24,930,605	26,125,554	33,225,994	42,861,039
318080	Other Taxes Penalties & Int	692	-	-	-
Total Revenues for: 30020 - REET II Capital Fund		24,931,297	26,125,554	33,225,994	42,861,039
400000	Use of/Contribution to Fund Balance	-	6,196,266	(820,557)	767,377
Total Resources for:30020 - REET II Capital Fund		24,931,297	32,321,820	32,405,437	43,628,416
318080	Other Taxes Penalties & Int	12,316	-	-	-
360170	Interest-Special Assessments	92,132	-	-	-
379010	Capital Assessments	1,000,009	-	-	-
Total Revenues for: 35030 - LID #6750 SLU - Assessments		1,104,457	-	-	-
391010	G.O.Bond Proceeds	-	60,208,782	60,208,782	60,208,782
Total Revenues for: 37200 - 2024 Multipurpose LTGO Bond Fund		-	60,208,782	60,208,782	60,208,782
400000	Use of/Contribution to Fund Balance	-	10,862,758	(55,499,074)	(55,499,074)
Total Resources for:37200 - 2024 Multipurpose LTGO Bond Fund		-	71,071,540	4,709,708	4,709,708
391010	G.O.Bond Proceeds	-	(10,600,000)	(10,600,000)	(10,600,000)
Total Revenues for: 37210 - 2024 LTGO Taxable Bond Fund		-	(10,600,000)	(10,600,000)	(10,600,000)
400000	Use of/Contribution to Fund Balance	-	-	10,600,000	10,600,000

Finance General

Total Resources for:37210 - 2024 LTGO Taxable Bond Fund		-	(10,600,000)	-	-
400000	Use of/Contribution to Fund Balance	-	-	43,242,999	-
Total Resources for:37300 - 2025 Multipurpose LTGO Bond Fund		-	-	43,242,999	-
400000	Use of/Contribution to Fund Balance	-	-	10,000,000	-
Total Resources for:37310 - 2025 LTGO Taxable Bond Fund		-	-	10,000,000	-
400000	Use of/Contribution to Fund Balance	-	-	-	164,050,000
Total Resources for:37400 - 2026 Multipurpose LTGO Bond Fund		-	-	-	164,050,000
400000	Use of/Contribution to Fund Balance	-	-	9,000,000	-
Total Resources for:37410 - 2026 LTGO Bond Fund B		-	-	9,000,000	-
Total FG Resources		1,849,813,379	1,963,057,550	2,357,075,172	2,457,001,734

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriation to Special Funds	279,597,558	280,202,072	515,721,336	460,249,119
Total	279,597,558	280,202,072	515,721,336	460,249,119

**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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
General Purpose	50,655,074	61,823,833	72,479,152	76,855,258
Total	50,655,074	61,823,833	72,479,152	76,855,258

**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

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

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

Personnel Compensation Trust Funds

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

Seattle Department of Human Resources

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

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

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

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

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

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

Budget Snapshot

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Department Support				
General Fund Support	24,029,731	26,151,592	23,105,858	23,616,565
Other Funding - Operating	367,884,445	383,395,096	426,821,096	450,306,247
Total Operations	391,914,176	409,546,688	449,926,954	473,922,812
Total Appropriations	391,914,176	409,546,688	449,926,954	473,922,812
Full-Time Equivalents Total*	118.00	118.00	102.50	102.50

* 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 Adopted and 2026 Endorsed budgets maintain core services for the Seattle Department of Human Resources. SDHR will continue to:

- Continue to provide full HR services for the 20 City departments that are fully supported by SDHR;
- Administer employee benefits, leave, and workers' compensation Citywide;
- Administer the City's centralized system for recruitment and selection of employees;
- Manage HR compliance, policy, and legislation requirements;

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- Develop and administer the City's system for position classifications, wages, and reporting and analytics of employee data;
- Maintain other centralized 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 Adopted and 2026 Endorsed budgets 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 Adopted and 2026 Endorsed budgets, 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 trainings and orientations to an online format 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 Adopted and 2026 Endorsed budgets Adjustments:

Several additional baseline and operational adjustments are included in the 2025 Adopted and 2026 Endorsed:

- 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 Adopted and 2026 Endorsed 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 Adopted and 2026 Endorsed budgets.

Industrial Insurance Fund: The 2025 Adopted 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

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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 Adopted and 2026 Endorsed budgets 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 Adopted and 2026 Endorsed budgets, 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 Adopted and 2026 Endorsed budgets, based on growth in participants and premium costs.

City Council Changes to the Proposed Budget

The Council reinstated six position reductions and funded them for six months into 2025. The City Council also added a Statement of Legislative Intent for the City Budget Office to collaborate with the Seattle Department of Human Resources to report on developing or enhancing programs related to employees subject to layoff.

Seattle Department of Human Resources

Incremental Budget Changes

Seattle Department of Human Resources

	Dollars	FTE
2024 Adopted Budget	409,546,688	118.00
Baseline		
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	-
Proposed Operating		
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)
Proposed Technical		
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)
Council		
Restoring Limited Position Reductions for Six Months	525,728	6.00
Total Incremental Changes	\$40,380,266	(15.50)
Total 2025 Adopted Budget	\$449,926,954	102.50

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. Work will continue in 2025 using one-time funds carried forward from prior year.

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 City Council altered this proposal in the Adopted Budget. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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 two Strategic Advisor 1 Exempt positions and two 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)

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The City Council altered this proposal in the Adopted Budget. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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.

Eliminate Equity Performance Management Program

Expenditures	\$(468,181)
Position Allocation	(2.00)

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets 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 Adopted and 2026 Endorsed budgets 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 City Council altered this proposal in the Adopted Budget. Refer to the Council Phase Changes section below. The Proposed Budget description follows:

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 Adopted and 2026 Endorsed budgets 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.

Seattle Department of Human Resources

Transfer Deferred Comp Unit from SDHR to RET

Expenditures	\$(559,751)
Revenues	\$(698,016)
Position Allocation	(3.00)

This item transfers three 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.

Transfer Fire & Police Exams from SDHR to CIV/PSCSC

Expenditures	\$(1,503,117)
Position Allocation	(6.00)

This item transfers six 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

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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.

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 takes the retirement adjustment, which was loaded only at the Budget Program level, and allocates it down to the Project level, while keeping the funding amount the same. The retirement adjustment was made during the Council Budget Action phase of the 2024 Mid-Biennial Budget Adjustment.

Revenues	\$670,170
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Revenues	\$199,364
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Seattle Department of Human Resources

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 three FTE Recruitment and Retention positions from the Seattle Department of Human Resources to the Seattle Police Department and adds one FTE to SDHR, for a net reduction of two 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.

Revenues	\$(486,712)
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Council

Restoring Limited Position Reductions for Six Months

Expenditures	\$525,728
Position Allocation	6.00

This City Council item modified changes in the proposed budget, reinstating some position reductions and funding them for six months into 2025. For SDHR, this increases the budget by \$525,728 General Fund in 2025 (one-time) and increases position authority by 6.0 FTE for the six-month restoration of 7.0 FTE subject to layoff. There is a proviso requiring SDHR to only spend this funding on extending these positions for six months.

This item imposes the following proviso related to SDHR:

Of the appropriation in the 2025 Budget for the Seattle Department of Human Resources' HR Services Budget Summary Level (SDHR-BO-HR-N6000), \$525,728 is appropriated solely for retaining any combination of the following positions: Personnel Analyst Supervisor (#00024064), Strategic Advisor 1, General Government (#00016561), Strategic Advisor 1, Exempt (#10005532, #10006865), Training & Education Coordinator, Senior (#00019183), and Personnel Analyst (#10005688) and may be spent for no other purpose.

Seattle Department of Human Resources

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
SDHR - BO-HR-GTL - GTL/LTD/AD&D Insurance Service				
10113 - Group Term Life Fund	6,493,868	6,663,381	7,055,500	7,231,887
Total for BSL: BO-HR-GTL	6,493,868	6,663,381	7,055,500	7,231,887
SDHR - BO-HR-HEALTH - Health Care Services				
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
Total for BSL: BO-HR-HEALTH	311,888,797	331,825,309	362,415,978	383,304,148
SDHR - BO-HR-INDINS - Industrial Insurance Services				
10110 - Industrial Insurance Fund	47,932,972	42,395,406	53,373,498	56,125,895
Total for BSL: BO-HR-INDINS	47,932,972	42,395,406	53,373,498	56,125,895
SDHR - BO-HR-N5000 - Leadership and Administration				
00100 - General Fund	180,448	(45,976)	12,024,906	12,578,988
Total for BSL: BO-HR-N5000	180,448	(45,976)	12,024,906	12,578,988
SDHR - BO-HR-N6000 - HR Services				
00100 - General Fund	23,849,283	26,197,568	11,080,952	11,037,577
Total for BSL: BO-HR-N6000	23,849,283	26,197,568	11,080,952	11,037,577
SDHR - BO-HR-UNEMP - Unemployment Services				
10111 - Unemployment Insurance Fund	1,568,808	2,511,000	3,976,121	3,644,317
Total for BSL: BO-HR-UNEMP	1,568,808	2,511,000	3,976,121	3,644,317
Department Total	391,914,176	409,546,688	449,926,954	473,922,812
Department Full-Time Equivalents Total*	118.00	118.00	102.50	102.50

* 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 Summary by Fund Seattle Department of Human Resources

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	24,029,731	26,151,592	23,105,858	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
Budget Totals for SDHR	391,914,176	409,546,688	449,926,954	473,922,812

Seattle Department of Human Resources

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total Revenues for: 00100 - General Fund		24,005,497	26,729,000	26,413,806	27,635,711
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
Total Revenues for: 10110 - Industrial Insurance Fund		39,501,956	43,964,599	55,420,000	58,421,992
400000	Use of/Contribution to Fund Balance	-	(1,569,193)	(2,046,503)	(2,296,098)
Total Resources for:10110 - Industrial Insurance Fund		39,501,956	42,395,406	53,373,498	56,125,895
360740	Unemployment Comp Contri	2,460,777	2,409,000	3,976,121	3,644,317
Total Revenues for: 10111 - Unemployment Insurance Fund		2,460,777	2,409,000	3,976,121	3,644,317
400000	Use of/Contribution to Fund Balance	-	102,000	-	-
Total Resources for:10111 - Unemployment Insurance Fund		2,460,777	2,511,000	3,976,121	3,644,317
350190	Nsf Check Fees	40	-	-	-
360020	Inv Earn-Residual Cash	2,569,155	2,315,200	2,802,891	2,929,022
360370	Insurance Prems & 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
Total Revenues for: 10112 - Health Care Fund		326,723,340	342,980,031	367,121,056	388,697,480
400000	Use of/Contribution to Fund Balance	-	(13,154,721)	(6,705,078)	(7,393,331)
Total Resources for:10112 - Health Care Fund		326,723,340	329,825,310	360,415,978	381,304,148
360020	Inv Earn-Residual Cash	-	17,597	37,597	37,597
360470	Empl yee Grp Trm Life Contribut	4,324,013	3,572,427	4,552,047	4,643,088

Seattle Department of Human Resources

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
Total Revenues for: 10113 - Group Term Life Fund		6,490,429	6,663,381	7,093,097	7,234,207
400000	Use of/Contribution to Fund Balance	-	-	(37,597)	(2,320)
Total Resources for:10113 - Group Term Life Fund		6,490,429	6,663,381	7,055,500	7,231,887
360520	Health Care Ins Contrib-Employ	1,820,342	2,000,000	2,000,000	2,000,000
Total Revenues for: 63100 - Fire Fighters Healthcare Fund		1,820,342	2,000,000	2,000,000	2,000,000
Total SDHR Resources		401,002,340	410,124,097	453,234,902	477,941,958

Seattle Department of Human Resources

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
GTL/LTD/AD&D Insurance	6,493,868	6,663,381	7,055,500	7,231,887
Total	6,493,868	6,663,381	7,055,500	7,231,887

**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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Health Care Services	311,888,797	331,825,309	362,415,978	383,304,148
Total	311,888,797	331,825,309	362,415,978	383,304,148

**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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Industrial Insurance Services	47,932,972	42,395,406	53,373,498	56,125,895
Total	47,932,972	42,395,406	53,373,498	56,125,895

**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-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.

Seattle Department of Human Resources

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	180,448	(45,976)	12,024,906	12,578,988
Full-time Equivalents Total*	32.00	32.00	31.00	31.00
<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 Leadership and Administration Budget Summary Level:

Citywide Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Citywide Indirect Costs	3,354,947	3,576,966	3,583,917	3,701,758

Departmental Indirect Costs

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Seattle Department of Human Resources

Indirect Cost Recovery (10,909,122) (13,162,575) - -

Pooled Benefits

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	5,274,461	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	1,748,759	1,648,925
Training/Org Effectiveness	2,023,694	1,910,834	1,122,667	867,539
Total	23,849,283	26,197,568	11,080,952	11,037,577
Full-time Equivalents Total*	86.00	86.00	71.50	71.50

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

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

HR Investigations

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

Seattle Department of Human Resources

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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

HR Shared/Admin Services

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
HR Shared/Admin Services	9,168,816	11,115,499	5,274,461	5,431,552
Full Time Equivalents Total	39.00	41.00	38.00	38.00

HR Work Force Equity

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	Adopted	Endorsed
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	Adopted	Endorsed
Recruit Retent	4,501,628	5,652,515	1,748,759	1,648,925
Full Time Equivalents Total	10.00	10.00	2.00	2.00

Training/Org Effectiveness

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Training/Org Effectiveness	2,023,694	1,910,834	1,122,667	867,539
Full Time Equivalents Total	9.00	6.00	5.00	5.00

Seattle Department of Human Resources

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Unemployment Services	1,568,808	2,511,000	3,976,121	3,644,317
Total	1,568,808	2,511,000	3,976,121	3,644,317

**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

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 Adopted	2026 Endorsed
Department Support				
Other Funding - Operating	244,643,878	278,003,083	265,083,122	271,360,488
Total Operations	244,643,878	278,003,083	265,083,122	271,360,488
Capital Support				
Other Funding - Capital	38,798,361	24,493,025	21,076,134	17,739,366
Total Capital	38,798,361	24,493,025	21,076,134	17,739,366
Total Appropriations	283,442,239	302,496,108	286,159,256	289,099,854

Full-Time Equivalents Total*	669.00	678.00	633.00	633.00
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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 making 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 in 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 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.

City Council Changes to the Proposed Budget

This City Council reinstated most of the reductions made to the Seattle Channel program, using \$1.7 million of General Fund, and established a working group to report back to Council on possible funding and operational changes to make Seattle Channel sustainable beyond 2026. The City Council also added \$1 million of Payroll Expense Tax and reinstated 12 positions for six months for staff to have a longer timeline to transition to other employment.

Seattle Information Technology Department

Incremental Budget Changes

Seattle Information Technology Department

	Dollars	FTE
2025 Beginning Budget	292,228,147	678.00
Baseline		
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)	-
Proposed Operating		
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	-
Proposed Capital		
Enterprise Content Management Oracle Cloud Migration	1,758,191	-

Seattle Information Technology Department

Time Tracking, Leave and Scheduling for the Seattle Police Department	1,905,363	-
Reduction to Replacements of Seattle Channel Capital Equipment	(372,484)	-
Proposed Technical		
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)	-
Council		
Restoring Reductions to the Seattle Channel	1,701,206	6.00
Restoring Limited Position Reductions for Six Months	1,012,977	12.00
Total Incremental Changes	\$(6,068,891)	(45.00)
Total 2025 Adopted Budget	\$286,159,256	633.00

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.

Depreciation, Principal and Interest True-Up

Seattle Information Technology Department

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)

The Council altered this proposal in the adopted budget. Refer to the Council Changes section below. The proposed budget description follows:

<p>

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)

The Council altered this proposal in the adopted budget. Refer to the Council Changes section below. The proposed budget description follows:

<p>

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

Seattle Information Technology Department

frequent replacement of aging technology and capacity to respond to service requests. This program maintains approximately a staff of 33 and \$6 million.

Reduction to the City IT Service Desk

Expenditures	\$(997,119)
Revenues	\$(997,764)
Position Allocation	(6.00)

The Council altered this proposal in the adopted budget. Refer to the Council Changes section below. The proposed budget description follows:

<p>

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 reductions if existing staff could perform the same tasks, 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

Seattle Information Technology Department

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.

Reduction to Seattle Channel Cable Funded Programming

Expenditures	\$(1,601,206)
Revenues	\$(1,601,570)
Position Allocation	(6.00)

The Council eliminated this proposal in the adopted budget. Refer to the Council Changes section below. The proposed budget description follows:

<p>

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

Seattle Information Technology Department

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.

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
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Seattle Information Technology Department

Revenues	\$1,758,191
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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.

Time Tracking, Leave and Scheduling for the Seattle Police Department

Expenditures	\$1,905,363
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Revenues	\$1,905,363
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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)
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Revenues	\$(372,484)
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The Council altered this proposal in the adopted budget. Refer to the Council Changes section below. The proposed budget description follows:

<p>

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)
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Revenues	\$(131,866)
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Seattle Information Technology Department

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.

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.

Council

Restoring Reductions to the Seattle Channel

Expenditures	\$1,701,206
Revenues	\$1,701,206
Position Allocation	6.00

This Council item adds \$1.7 million in General Fund to restore reductions made to the Seattle Channel program, as well as reinstating 6.0 FTE positions eliminated in the proposed budget. The one-time funding over a two-year period uses \$1.6M to restore non-governmental programming and operations at Seattle Channel, and also fund its capital program by \$100,000 annually.

Restoring Limited Position Reductions for Six Months

Expenditures	\$1,012,977
Revenues	\$1,012,977
Position Allocation	12.00

This City Council item modified changes in the proposed budget, reinstating some position reductions and funding them for six months into 2025. For ITD, this increased the budget by \$1.0 million JumpStart Fund in 2025 (one-time) and increase position authority by 12.0 FTE for the six-month restoration of 12 positions subject to layoff. There is a proviso requiring ITD to only spend this funding on extending these positions for six months.

This item would impose the following provisos related to ITD:

"Of the appropriation in the 2025 Budget for Seattle Information Technology's Frontline Services and Workplace Budget Summary Level (ITD-BO-IT-D0400), \$920,624 is appropriated solely for retaining any combination of the following positions: Information Technology Professional C-BU (#00015680, #00023001, #00024970, #00025133, #00025973, #10002225, #10002700, #10006190, #10006948) and Information Technology Systems Analyst

Seattle Information Technology Department

(#00017293, #00019233) and may be spent for no other purpose.”

“Of the appropriation in the 2025 Budget for Seattle Information Technology’s Applications Budget Summary Level (ITD-BO-IT-D0600), \$92,353 is appropriated solely for retaining the following position: Strategic Advisor 1, Information Technology (#10006743) and may be spent for no other purpose.”

Seattle Information Technology Department

Expenditure Overview

Appropriations	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
ITD - BC-IT-C0700 - Capital Improvement Projects				
50410 - Information Technology Fund	38,798,361	24,493,025	21,076,134	17,739,366
Total for BSL: BC-IT-C0700	38,798,361	24,493,025	21,076,134	17,739,366
ITD - BO-IT-D0100 - Leadership and Administration				
50410 - Information Technology Fund	26,964,129	30,221,208	27,441,343	28,794,291
Total for BSL: BO-IT-D0100	26,964,129	30,221,208	27,441,343	28,794,291
ITD - BO-IT-D0200 - Cable Franchise				
10101 - Cable TV Franchise Fund	6,399,192	7,203,147	5,629,067	5,825,238
Total for BSL: BO-IT-D0200	6,399,192	7,203,147	5,629,067	5,825,238
ITD - BO-IT-D0300 - Technology Infrastructure				
50410 - Information Technology Fund	57,576,714	65,950,075	65,128,251	70,320,311
Total for BSL: BO-IT-D0300	57,576,714	65,950,075	65,128,251	70,320,311
ITD - BO-IT-D0400 - Frontline Services and Workplace				
50410 - Information Technology Fund	55,241,462	49,800,303	51,052,523	51,306,064
Total for BSL: BO-IT-D0400	55,241,462	49,800,303	51,052,523	51,306,064
ITD - BO-IT-D0500 - Digital Security & Risk				
50410 - Information Technology Fund	7,017,352	8,190,242	8,491,693	8,501,054
Total for BSL: BO-IT-D0500	7,017,352	8,190,242	8,491,693	8,501,054
ITD - BO-IT-D0600 - Applications				
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	98,877,135	97,862,536
Total for BSL: BO-IT-D0600	86,073,142	110,811,032	99,991,380	98,986,713
ITD - BO-IT-D0800 - Client Solutions				
50410 - Information Technology Fund	5,371,886	5,827,075	7,348,865	7,626,818
Total for BSL: BO-IT-D0800	5,371,886	5,827,075	7,348,865	7,626,818
Department Total	283,442,239	302,496,108	286,159,256	289,099,854
Department Full-Time Equivalents Total*	669.00	678.00	633.00	633.00

* FTE totals are provided for informational purposes only. Changes in FTEs resulting from City Council or Human

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Resources Director actions outside of the budget process may not be detailed here

Budget Summary by Fund Seattle Information Technology Department

	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
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	279,415,944	282,150,439
Budget Totals for ITD	283,442,239	302,496,108	286,159,256	289,099,854

Seattle Information Technology Department

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total Revenues for: 10101 - Cable TV Franchise Fund		6,138,111	5,492,212	5,668,509	5,457,640
400000	Use of/Contribution to Fund Balance	-	1,710,935	(39,443)	367,597
Total Resources for:10101 - Cable TV Franchise Fund		6,138,111	7,203,147	5,629,066	5,825,237
331110	Direct Fed Grants	4,278,355	-	-	-
Total Revenues for: 14000 - Coronavirus Local Fiscal Recovery Fund		4,278,355	-	-	-
330000	Intergovernmental Revenues	-	-	1,701,206	1,748,899
331110	Direct Fed Grants	1,707	-	-	-
341400	Fiber Communications Revenues	2,424,828	-	-	-
342130	Communication Service Fees	309,131	-	-	-
348170	Isf-Itld Alloc Rev	197,795,443	212,178,075	209,667,161	221,429,418
348180	Isf-Itld 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	1,012,977	-
Total Revenues for: 50410 - Information Technology Fund		274,436,904	291,886,526	275,499,084	281,163,298
400000	Use of/Contribution to Fund Balance	-	2,841,833	3,916,864	987,143
Total Resources for:50410 - Information Technology Fund		274,436,904	294,728,359	279,415,949	282,150,441
Total ITD Resources		284,853,370	301,931,505	285,045,014	287,975,678

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).

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	100,000	100,000
Total	38,798,361	24,493,025	21,076,134	17,739,366

**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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

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hardware for the City's data, communications and telephonic systems which may include switches, and or connectivity infrastructure.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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	Adopted	Endorsed
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	Adopted	Endorsed
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	Adopted	Endorsed
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	Adopted	Endorsed
Radio Communications CIP	2,118,257	760,891	-	-

Seattle Channel CIP

This budget program contains the Capital Improvement Program (CIP) funding associated with the

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ongoing acquisition, replacement and upgrading of the cablecasting and production systems for the Seattle Channel.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Seattle Channel CIP	264,719	363,463	100,000	100,000

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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)
Total	26,964,129	30,221,208	27,441,343	28,794,291
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.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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.

Seattle Information Technology Department

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Citywide Indirect Costs	13,909,681	8,316,392	6,580,025	7,043,528

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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

Seattle Information Technology Department

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
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.

	2023	2024	2025	2026
Expenditures/FTE	Actuals	Adopted	Adopted	Endorsed
Pooled Benefits and PTO	(1,173,638)	(165,742)	(69,810)	(51,191)

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.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
Cable Franchise for Info Tech	6,399,192	7,203,147	5,629,067	5,825,238
Total	6,399,192	7,203,147	5,629,067	5,825,238

**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.

Program Expenditures	2023	2024	2025	2026
	Actuals	Adopted	Adopted	Endorsed
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

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Windows Systems	10,815,187	12,816,774	13,148,502	14,000,367
Total	57,576,714	65,950,075	65,128,251	70,320,311
Full-time Equivalents Total*	118.00	118.00	118.00	118.00
<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 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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Enterprise Computing	755,199	202,509	194,074	209,092

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Enterprise Services

This budget program contains the funding associated with Seattle IT's messaging support and identity management services.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Seattle Information Technology Department

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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

Telephone Engineering

This budget program contains funding for the design, maintenance and operations of the City's consolidated telephone systems.

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	32,898,311	32,431,851
Seattle Channel	-	-	1,601,206	1,648,899
Total	55,241,462	49,800,303	51,052,523	51,306,064

Seattle Information Technology Department

Full-time Equivalents Total*	152.75	152.75	146.75	146.75
*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	Adopted	Endorsed
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

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	Adopted	Endorsed
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	Adopted	Endorsed
Frontline Digital Services	40,120,445	34,426,113	32,898,311	32,431,851
Full Time Equivalents Total	130.25	130.25	124.25	124.25

Seattle Channel

This budget program contains the funding associated with managing and operating the Seattle Channel. The Seattle Channel is an award-winning municipal television station with programming that highlights the diverse civic and cultural landscape of Seattle.

Seattle Information Technology Department

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Seattle Channel	-	-	1,601,206	1,648,899

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 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Digital Security & Risk	7,017,352	8,190,242	8,491,693	8,501,054
Total	7,017,352	8,190,242	8,491,693	8,501,054
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*

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Business Applications	26,354,894	26,957,845	29,188,018	29,867,227
Department Initiatives	25,436,903	44,588,214	33,690,905	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
Total	86,073,142	110,811,032	99,991,380	98,986,713
Full-time Equivalents Total*	276.87	284.87	249.84	249.84

**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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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Seattle Information Technology Department

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).

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Expenditures/FTE				
Department Initiatives	25,436,903	44,588,214	33,690,905	30,723,968
Full Time Equivalents Total	99.12	107.12	76.09	76.09

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 Adopted	2026 Endorsed
Expenditures/FTE				
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 Adopted	2026 Endorsed
Expenditures/FTE				
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Client Solutions	5,371,886	5,827,075	7,348,865	7,626,818
Total	5,371,886	5,827,075	7,348,865	7,626,818
Full-time Equivalents Total*	24.88	24.88	21.91	21.91

Seattle Information Technology 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*

Office of Intergovernmental Relations

Mina Hashemi, Director

(206) 684-0213

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	3,375,452	3,124,456	3,471,746	3,626,347
Total Operations	3,375,452	3,124,456	3,471,746	3,626,347
Total Appropriations	3,375,452	3,124,456	3,471,746	3,626,347
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 Adopted and 2026 Endorsed budgets maintain 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 adopted 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 used to develop the 2025-26 Proposed Budget was 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.

City Council Changes to the Proposed Budget

The Council amended the 2025-26 Proposed Budget to restore funding for the International and Federal Affairs portfolios.

Office of Intergovernmental Relations

Incremental Budget Changes

Office of Intergovernmental Relations

	Dollars	FTE
2024 Adopted Budget	3,124,456	10.00
Baseline		
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	-
Proposed Operating		
Reduce Funding for International Affairs Portfolio	(190,389)	-
Proposed Technical		
Technical Adjustment to Align Budget with Anticipated Actuals	-	-
August General Fund Revenue Adjustment	-	-
Final Adjustments for Standard Cost Changes	(12,820)	-
Council		
Restore Funding for International and Federal Affairs Portfolios	190,389	-
Total Incremental Changes	\$347,290	-
Total 2025 Adopted Budget	\$3,471,746	10.00

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

Office of Intergovernmental Relations

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	\$7,367
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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 Funding for International Affairs Portfolio

Expenditures	\$(190,389)
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The Council restored this item in the adopted budget. Refer to the Council changes section below. The proposed budget description follows:

The General Fund revenue forecast used to develop the 2025-26 Proposed Budget was 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	-
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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
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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	\$(12,820)
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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 Intergovernmental Relations

Council

Restore Funding for International and Federal Affairs Portfolios

Expenditures	\$190,389
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This ongoing Council Budget Action adds \$190,000 General Fund in 2025 and \$201,000 General Fund in 2026 to restore funding for the International and Federal Affairs portfolios that was reduced in the proposed budget.

Office of Intergovernmental Relations

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
OIR - BO-IR-X1G00 - Office of Intergovernmental Relations				
00100 - General Fund	3,375,452	3,124,456	3,471,746	3,626,347
Total for BSL: BO-IR-X1G00	3,375,452	3,124,456	3,471,746	3,626,347
Department Total	3,375,452	3,124,456	3,471,746	3,626,347
Department 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 Summary by Fund Office of Intergovernmental Relations

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	3,375,452	3,124,456	3,471,746	3,626,347
Budget Totals for OIR	3,375,452	3,124,456	3,471,746	3,626,347

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
341900	General Government-Other Rev	1,682,199	1,541,853	1,583,451	1,644,356
Total Revenues for: 00100 - General Fund		1,682,199	1,541,853	1,583,451	1,644,356
Total OIR Resources		1,682,199	1,541,853	1,583,451	1,644,356

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Office of Intergovernmental Relations	3,375,452	3,124,456	3,471,746	3,626,347
Total	3,375,452	3,124,456	3,471,746	3,626,347
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

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 held in November 2024 determined 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 Adopted	2026 Endorsed
Department Support				
General Fund Support	19,558,917	21,022,811	22,764,475	23,938,977
Total Operations	19,558,917	21,022,811	22,764,475	23,938,977
Total Appropriations	19,558,917	21,022,811	22,764,475	23,938,977
 Full-Time Equivalents Total*	 100.50	 101.50	 101.50	 101.50

Legislative 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 Adopted and 2026 Endorsed budgets maintain core services for the Legislative Department. The adopted 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 in this department were made in the following area: an increase in vacancy rate assumption by 1% resulting in a reduction of approximately \$165,500 in ongoing General Fund salary appropriation.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-2026 Proposed Budget.

Incremental Budget Changes

Legislative Department

	Dollars	FTE
2024 Adopted Budget	21,022,811	101.50
Baseline		
Remove One-Time Council Staff Transition Funding	(200,000)	-
Citywide Adjustments for Standard Cost Changes	263,749	-
Bargained Annual Wage and Market Wage Increases to Base Budget	2,012,536	-
Proposed Operating		
Increase Vacancy Rate by 1%	(165,579)	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(169,042)	-
Total Incremental Changes	\$1,741,664	-
Total 2025 Adopted Budget	\$22,764,475	101.50

Description of Incremental Budget Changes

Baseline

Remove One-Time Council Staff Transition Funding

Legislative Department

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.

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.

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.

Proposed Operating

Increase Vacancy Rate by 1%

Expenditures \$(165,579)

The General Fund revenue forecast for the City's 2025 Adopted and 2026 Endorsed budgets 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 Adopted	2026 Endorsed
Appropriations				
LEG - BO-LG-G1000 - Legislative Department				
00100 - General Fund	14,232,325	15,979,471	17,744,320	18,656,233
Total for BSL: BO-LG-G1000	14,232,325	15,979,471	17,744,320	18,656,233
LEG - BO-LG-G2000 - Leadership and Administration				
00100 - General Fund	5,326,592	5,043,340	5,020,156	5,282,745
Total for BSL: BO-LG-G2000	5,326,592	5,043,340	5,020,156	5,282,745
Department Total	19,558,917	21,022,811	22,764,475	23,938,977
Department 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

Budget Summary by Fund Legislative Department

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	19,558,917	21,022,811	22,764,475	23,938,977
Budget Totals for LEG	19,558,917	21,022,811	22,764,475	23,938,977

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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	-	-	-
Total Revenues for: 00100 - General Fund		4,656,452	5,451,459	7,185,175	7,584,956
Total LEG Resources		4,656,452	5,451,459	7,185,175	7,584,956

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.

Legislative Department

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	14,232,325	15,979,471	17,744,320	18,656,233
Full-time Equivalents Total*	95.50	95.50	95.50	95.50
<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 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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

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.

Expenditures/FTE	2023	2024	2025	2026
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Legislative Department

	Actuals	Adopted	Adopted	Endorsed
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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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
Total	5,326,592	5,043,340	5,020,156	5,282,745
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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.

Expenditures/FTE	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
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

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 Adopted	2026 Endorsed
Department Support				
General Fund Support	9,885,343	11,865,768	15,131,822	15,976,485
Total Operations	9,885,343	11,865,768	15,131,822	15,976,485
Total Appropriations	9,885,343	11,865,768	15,131,822	15,976,485
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 Adopted and 2026 Endorsed Budgets maintain core services for the Office of the Mayor. The adopted 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 used to develop the City's 2025-2026 Proposed Budget was 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.

City Council Changes to the Proposed Budget

The Council made no changes to the 2025-26 Proposed Budget.

Office of the Mayor

Incremental Budget Changes

Office of the Mayor

	Dollars	FTE
2024 Adopted Budget	11,865,768	40.50
Baseline		
Bargained Annual Wage and Market Wage Increases to Base Budget	848,166	-
Citywide Adjustments for Standard Cost Changes	2,592,531	-
Proposed Operating		
Increase Vacancy Rate by 1%	(69,380)	-
Proposed Technical		
Final Adjustments for Standard Cost Changes	(105,263)	-
Total Incremental Changes	\$3,266,054	-
Total 2025 Adopted Budget	\$15,131,822	40.50

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 used to develop the 2025-26 Proposed Budget was insufficient to cover all expected Citywide costs. General Fund reductions were identified to mitigate this shortfall in revenues. This ongoing

Office of the Mayor

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.

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.

Office of the Mayor

Expenditure Overview

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Appropriations				
MO - BO-MA-X1A00 - Office of the Mayor				
00100 - General Fund	9,885,343	11,865,768	15,131,822	15,976,485
Total for BSL: BO-MA-X1A00	9,885,343	11,865,768	15,131,822	15,976,485
Department Total	9,885,343	11,865,768	15,131,822	15,976,485
Department 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 Summary by Fund Office of the Mayor

	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
00100 - General Fund	9,885,343	11,865,768	15,131,822	15,976,485
Budget Totals for MO	9,885,343	11,865,768	15,131,822	15,976,485

Revenue Overview

2025 Estimated Revenues

Account Code	Account Name	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
367010	Private Grants & Contr	413,224	500,000	500,000	500,000
Total Revenues for: 00100 - General Fund		413,224	500,000	500,000	500,000
Total MO Resources		413,224	500,000	500,000	500,000

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.

Program Expenditures	2023 Actuals	2024 Adopted	2025 Adopted	2026 Endorsed
Office of the Mayor	9,885,343	11,865,768	15,131,822	15,976,485
Total	9,885,343	11,865,768	15,131,822	15,976,485
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 Adopted Changes	2025 Adopted Budget	2026 Endorsed Changes	2026 Endorsed Budget
City Budget Office	45	(1)	44	0	44
Civil Service Commissions	3	7	10	0	10
Community Assisted Response and Engagement	163	27	190	0	190
Community Police Commission	10	0	10	0	10
Department of Construction and Inspections	482	(20)	462	0	462
Department of Education and Early Learning	122	3	125	0	125
Department of Neighborhoods	74	(5)	69	0	69
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	(6)	637	0	637
Human Services Department	436	35	471	0	471
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	0	43	0	43
Office of Planning and Community Development	53	(1)	52	0	52
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	8	267	0	267
Seattle City Light	1,816	9	1,825	3	1,828
Seattle Department of Human Resources	120	(16)	104	0	104
Seattle Department of Transportation	1,116	75	1,191	43	1,234
Seattle Fire Department	1,225	2	1,227	1	1,228
Seattle Information Technology	678	(45)	633	0	633
Seattle Municipal Court	212	(1)	211	0	211
Seattle Police Department	1,837	29	1,866	16	1,882
Seattle Public Utilities	1,513	61	1,574	15	1,589
Total Budgeted Positions	12,790	173	12,963	69	13,032
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
Total Citywide Positions	13,510	167	13,677	69	13,746

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 Adopted Changes: Includes the position changes in the 2025-2026 Adopted 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)
Department	2024 Adopted Total	2025 Adopted Changes	2025 Adopted Budget	2026 Endorsed Changes	2026 Endorsed Budget
City Budget Office	45.00	(1.00)	44.00	0.00	44.00
Civil Service Commissions	3.00	7.00	10.00	0.00	10.00
Community Assisted Response and Engagement	163.00	27.00	190.00	0.00	190.00
Community Police Commission	10.00	0.00	10.00	0.00	10.00
Department of Construction and Inspections	482.00	(20.00)	462.00	0.00	462.00
Department of Education and Early Learning	121.50	3.00	124.50	0.00	124.50
Department of Neighborhoods	73.50	(4.50)	69.00	0.00	69.00
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	(6.00)	631.50	0.00	631.50
Human Services Department	434.25	35.25	469.50	0.00	469.50
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	(1.00)	14.00	0.00	14.00
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	0.00	43.00	0.00	43.00
Office of Planning and Community Development	51.50	(1.00)	50.50	0.00	50.50
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	9.00	257.93	0.00	257.93
Seattle City Light	1,809.80	9.00	1,818.80	3.00	1,821.80
Seattle Department of Human Resources	118.00	(15.50)	102.50	0.00	102.50
Seattle Department of Transportation	1,113.50	75.00	1,188.50	43.00	1,231.50
Seattle Fire Department	1,204.35	1.50	1,205.85	1.00	1,206.85
Seattle Information Technology	678.00	(45.00)	633.00	0.00	633.00
Seattle Municipal Court	201.85	(1.00)	200.85	0.00	200.85
Seattle Police Department	1,826.05	29.35	1,855.40	16.00	1,871.40
Seattle Public Utilities	1,506.80	61.00	1,567.80	15.00	1,582.80
Total Budgeted FTE	12,635.46	177.82	12,813.28	70.65	12,883.93
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
Total Citywide FTEs	13,251.46	179.82	13,431.28	70.65	13,501.93

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 Adopted Changes: Includes the position changes in the 2025-2026 Adopted 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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	408,425	57,958	123,333	161,543	182,875
Sources of Funds							
Property Tax (Including Medic One Levy)	377,802	385,484	382,915	388,290	403,010	415,218	432,235
Retail Sales Tax	339,886	355,386	338,070	343,993	350,978	363,094	377,884
Business & Occupation Tax	356,330	368,072	353,994	369,454	394,550	415,863	438,515
Utility Tax - Private	43,238	38,444	37,371	34,503	32,995	31,360	29,803
Utility Tax - Public	185,684	198,786	214,844	214,947	222,553	234,453	239,510
Other City Taxes	14,112	13,379	13,451	13,778	14,329	14,667	14,835
Parking Meters	36,993	45,735	39,333	40,742	42,856	44,459	44,469
Court Fines	23,987	19,623	18,868	25,281	24,062	24,174	24,297
Revenue from Other Public Entities	19,072	19,044	19,646	19,969	20,539	20,908	21,192
Grants	34,148	17,576	17,309	14,724	14,706	9,509	9,356
Fund Balance Transfers	80,505	94,558	95,754	314,969	275,824	248,248	248,415
Service Charges & Reimbursements	76,197	73,418	79,355	81,594	85,051	86,978	88,570
Licenses, Permits, Interest Income and Other	77,545	68,032	70,569	74,041	76,735	75,074	75,213
Payroll Expense Tax	3,646	0	(758)	0	0	0	0
Admission Tax	171	0	0	0	0	0	0
Budget Adjustments							
Associated Revenues from Current Year CFD's			51,751				
Revenues from Current Year Legislated Ordinances			21,488				
<i>Total Budgetary Revenues</i>	1,669,315	1,697,538	1,753,958	1,936,286	1,958,189	1,984,007	2,044,293
Expenditures							
Administration	319,844	352,868	352,868	383,799	382,976	389,855	394,650
Emergency Fund Contribution	15,000	14,184	14,184	12,321	2,384	2,626	2,164
Revenue Stabilization Fund Contribution	3,590	2,252	2,252	271	2,673	2,812	2,906
Arts, Culture & Recreation	131,064	135,836	135,836	145,570	153,578	155,312	157,005
Education & Human Services	199,984	261,771	261,771	278,394	287,814	297,492	304,386
Livable & Inclusive Communities	81,062	61,532	61,532	58,407	61,068	60,135	60,874
Public Safety	784,477	796,357	796,357	910,830	945,820	961,321	974,147
Utilities, Transportation & Environment	86,983	97,381	97,381	91,319	93,667	93,121	94,003
Budget Adjustments							
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			34,469				
Other Administrative adjustments			(3,722)				
Underspend Assumption1			(24,300)	(10,000)	(10,000)		
<i>Total Budgetary Expenditures</i>	1,622,004	1,722,180	2,104,425	1,870,911	1,919,979	1,962,675	1,990,136
<i>Ending Balance Sheet Adjustment</i>	8						
<i>Ending Budgetary Fund Balance</i>	408,425	219,812	57,958	123,333	161,543	182,875	237,031
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	63,444						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	59,821						
Legislated CFD	53,054						
Planning Reserves							
Planning Reserves	98,102	218,990	40,107	87,511	161,123	275,687	415,067
<i>Total Reserves</i>	274,421	218,990	40,107	87,511	161,123	275,687	415,067
<i>Ending Unreserved Budgetary Fund Balance</i>	134,004	821	17,850	35,822	420	(92,813)	(178,036)

¹ 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	1,332
<u>Sources of Funds</u>							
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	38,356	39,123	39,906
Operating Transfers In	17,200	7,907	7,907	13,666	0	0	0
<u>Budget Adjustments</u>							
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	56,431	46,138	46,905	47,688
<u>Expenditures</u>							
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	36,536	34,244	34,415	34,587
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
<u>Budget Adjustments</u>							
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	56,431	46,138	46,369	46,601
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	20,183	10,198	796	796	796	1,332	2,419
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	10,012						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
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)	(8,668)	(7,581)

Sweetened Beverage Tax (00155)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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
Sources of Funds							
Sweetened Beverage Tax	21,650	21,247	20,909	21,327	21,753	22,189	22,632
Transfer from JumpStart Fund ¹	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
Expenditures ²							
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
Planning Reserves							
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:

¹ 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.

² 2024 Legislated and Revised expenditures include carryforwards.

Unrestricted Cumulative Reserve Fund (00164)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	15,716	5,734	14,796	8,640	7,524	10,047	10,765
Budgetary Fund Balance Adjustment		0	3,454				
<i>Beginning Budgetary Fund Balance</i>	15,716	5,734	18,251	8,640	7,524	10,047	10,765
Sources of Funds							
Street Vacation Fees				1,104	3,789		
State Grants							
Federal Grants							
Investment Earnings	5,505	1,500	3,427	1,300	1,100	1,000	1,000
Miscellaneous Revenues							
Budget Adjustments							
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
Expenditures							
Debt Service Payments	1,211	3,107	3,107	3,100	2,090	0	0
Capital Project Spending	1,296	1,080	1,080	268	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
Budget Adjustments							
Current Year Grant/Svc Contract/Capital CFD's			8,710				
Supplemental Changes							
<i>Total Budgetary Expenditures</i>	2,971	4,328	13,038	3,520	2,365	281	287
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	18,251	2,906	8,640	7,524	10,047	10,765	11,478
Planning Reserves							
World Cup Reserve - CIP Projects ¹				6,200	6,200	6,200	6,200
Revenue Uncertainty Reserve ²					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	1,324	47	765	1,478

¹The 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.

² 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	61,739	65,329	65,329	67,978	68,248	70,921	73,733
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	61,739	65,329	65,329	67,978	68,248	70,921	73,733
<u>Sources of Funds</u>							
General Fund Contributions	3,590	2,252	2,252	271	2,673	2,812	2,906
<u>Budget Adjustments</u>							
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	271	2,673	2,812	2,906
<u>Expenditures</u>							
Expenses	0	0	0	0	0	0	0
<u>Budget Adjustments</u>							
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	68,248	70,921	73,733	76,639
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
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	68,248	70,921	73,733	76,639

Office of Labor Standards Fund (00190)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	1,191	176	101	101
<u>Sources of Funds</u>							
General Fund Transfer	7,955	7,249	7,249	7,510	8,772	8,881	8,914
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			339				
Revenues from Current Year legislated ordinances			548				
<i>Total Budgetary Revenues</i>	7,955	7,249	8,136	7,510	8,772	8,881	8,914
<u>Expenditures</u>							
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	600	600	600	600
Community Outreach and Education	1,988	1,500	1,500	1,500	1,500	1,500	1,500
<u>Budget Adjustments</u>							
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	8,525	8,847	8,881	8,914
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	1,836	(22)	1,191	176	101	101	101
<u>Financial Reserves - Revenue</u>							
	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)	1,191	176	101	101	101

Cable Fund (10101)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds *</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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)
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	85,165	87,549	90,176
<u>Sources of Funds</u>							
General Fund Contributions	15,000	14,184	14,184	12,321	2,384	2,626	2,164
<u>Budget Adjustments</u>							
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	12,321	2,384	2,626	2,164
<u>Expenditures</u>							
Expenses		0	0	0	0	0	0
<u>Budget Adjustments</u>							
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	85,165	87,549	90,176	92,340
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
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	85,165	87,549	90,176	92,340

Industrial Insurance Fund (10110)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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	(221)	1,825	4,121	6,681
Sources of Funds							
Department Contributions	39,502	43,965	44,892	55,420	58,422	61,642	65,068
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances			3,000				
<i>Total Budgetary Revenues</i>	39,502	43,965	47,892	55,420	58,422	61,642	65,068
Expenditures							
Industrial Insurance Services	47,933	42,395	42,395	53,373	56,126	59,082	62,258
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			6,701				
<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	(221)	1,825	4,121	6,681	9,491
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
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)	(9,423)	(8,506)	(6,826)	(4,930)	(2,838)

Unemployment Insurance Fund (10111)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Proposed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
Unemployment Compensation Contributions	2,461	2,409	2,409	3,976	3,644	2,900	2,991
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
Claims	1,547	2,480	2,480	3,945	3,612	2,900	2,958
Services	22	31	31	32	32	33	33
<u>Budget Adjustments</u>							
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
<u>Planning Reserves</u>							
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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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
Sources of Funds							
Department Contributions ¹	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
Budget Adjustments							
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
Expenditures							
Health Care Services	310,076	329,825	330,425	360,416	381,304	409,748	440,414
Budget Adjustments							
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
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's							
Planning Reserves							
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

¹The 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 Adopted	2026 Proposed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	1,096	1,131	1,140				
Budgetary Fund Balance Adjustment	35	0	26				
<i>Beginning Budgetary Fund Balance</i>	<i>1,131</i>	<i>1,131</i>	<i>1,166</i>	<i>976</i>	<i>1,014</i>	<i>1,016</i>	<i>1,016</i>
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	<i>6,529</i>	<i>6,663</i>	<i>6,663</i>	<i>7,093</i>	<i>7,234</i>	<i>7,268</i>	<i>7,304</i>
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			190				
<i>Total Budgetary Expenditures</i>	<i>6,494</i>	<i>6,663</i>	<i>6,853</i>	<i>7,056</i>	<i>7,232</i>	<i>7,268</i>	<i>7,304</i>
<i>Ending Balance Sheet Adjustment</i>	<i>0</i>						
<i>Ending Budgetary Fund Balance</i>	<i>1,166</i>	<i>1,131</i>	<i>976</i>	<i>1,014</i>	<i>1,016</i>	<i>1,016</i>	<i>1,016</i>
<u>Planning Reserves</u>							
<i>Total Reserves</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>1,166</i>	<i>1,131</i>	<i>976</i>	<i>1,014</i>	<i>1,016</i>	<i>1,016</i>	<i>1,016</i>

Park and Recreation Fund (10200)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	38,685	12,821	35,921				
Budgetary Fund Balance Adjustment	1,672		5,996				
Beginning Budgetary Fund Balance	40,357	12,821	41,917	10,172	10,886	10,000	9,005
Sources of Funds							
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	2,924	2,939	3,013	3,088
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
Budget Adjustments							
Associated Revenues from Current Year CFD's			35,632				
Revenues from Current Year legislated ordinances			22,939				
Total Budgetary Revenues	55,584	42,307	100,878	51,097	52,388	52,635	52,888
Expenditures							
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	1,099	1,099	913	913
Parks and Facilities Maintenance and Repairs	3,389	4,974	3,396	4,691	4,916	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	10,008	10,428	10,689	10,956
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
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			63,299				
Supplemental Changes			29,102				
Total Budgetary Expenditures	54,014	41,133	132,623	50,383	53,274	53,630	54,903
Ending Balance Sheet Adjustment	(10)						
Ending Budgetary Fund Balance	41,917	13,995	10,172	10,886	10,000	9,005	6,990
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	35,632						
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	63,299						
Planning Reserves							
Golf Reserve ¹	3,100	1,800					
SPU Reservoir Use Fees ²	600	600	600	600	600	600	600
Cash Flow Reserve ³		2,500	1,027	2,500	2,500	2,000	
Capital Revenue Reserve ⁴		5,000	4,000	5,000	5,000	5,000	5,000
CBO Planning Reserves ⁵	5,055			21	71	1,060	2,990
Duwamish Waterway Rental Revenue Reserve ⁶	250	500	500	750	1,000	1,250	1,500
COVID Recovery Revenue Reserve ⁷	3,100	1,800	1,800	900			
Zoo Reserve ⁸	800						
Total Reserves	40,573	12,200	7,927	9,771	9,171	9,910	10,090
Ending Unreserved Budgetary Fund Balance	1,344	1,795	2,245	1,115	829	(905)	(3,100)

Park and Recreation Fund (10200)

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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
311010 - Real & Personal Property Taxes	111,891	110,621	110,621	0	0	0	0
Interest earnings		0	1,254	0	0	0	0
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
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

Transportation Levy Fund (10399)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	0	0	0				
Budgetary Fund Balance Adjustment	0	0	0				
<i>Beginning Budgetary Fund Balance</i>	0	0	0	0	10,273	6,777	14,902
<u>Sources of Funds</u>							
Property Tax	0	0	0	187,070	188,941	190,830	192,738
Interest Earnings	0	0	0	0	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	0	0	0	187,070	188,941	190,830	192,738
<u>Expenditures</u>							
Maintenance Operations	0	0	0	4,182	4,224	4,245	4,266
Major Maintenance/Replacement	0	0	0	65,142	61,225	58,239	74,499
Mobility Operations	0	0	0	18,604	22,655	22,768	22,882
Mobility-Capital	0	0	0	88,869	104,332	97,453	108,782
<u>Budget Adjustments</u>							
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	176,797	192,436	182,705	210,429
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	0	0	0	10,273	6,777	14,902	(2,788)
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
<i>Total Reserves</i>	0	0	0	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	0	0	0	10,273	6,777	14,902	(2,788)

10410 Library Fund

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2024 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
General Subfund Support	60,105	62,046	62,046	68,479	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
<u>Budget Adjustments</u>							
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	69,508	72,606	71,614	71,977
<u>Expenditures</u>							
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	53,039	55,539	55,817	56,096
<u>Budget Adjustments</u>							
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	69,341	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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	92						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	651						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	473						
<u>Planning Reserves</u>							
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 Adopted	2026 Proposed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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	3,382	24	(12,807)
Sources of Funds							
South Lake Union							
Fare Revenues*	60	625	42	23	30	37	43
King County Metro Contribution	0	1,745	0	0	0	0	0
Grants, Sponsorships, and Other Contributions	281	604	2,363	44	45	47	48
Operating Transfer In - South Lake Union**	1,879	3,265	3,265	3,246	3,246	0	0
				0	0	0	0
First Hill							
Fare Revenues*	0	1,039	42	23	30	37	43
Sound Transit Partnership Contribution	5,102	0	846	0	0	492	505
Grants, Sponsorships, and Other Contributions	471	345	2,676	499	478	0	0
Operating Transfer In - First Hill**	3,647	6,935	6,954	6,954	6,954	0	0
Investment Earnings - Residual Cash	111		85	142	165	1	0
Budget Adjustments							
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	612	639
Expenditures							
South Lake Union							
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
First Hill							
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
Major Maintenance/Replacement - First Hill Streetcar Repair	30						
Budget Adjustments							
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	3,382	24	(12,807)	(26,074)
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	1,288						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,136						
Planning Reserves							
	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	3,370	1	(12,871)	(26,207)

* Fare revenues are net of expenditures from King County for all columns except 2024 Adopted and 2024 Legislated.

**A funding source for operating transfers in 2027-2028 will be identified in the future.

11410 Seattle Center Fund

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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)	(11,008)	(10,755)	(10,068)
<u>Sources of Funds</u>							
Monorail (CIP)	2,472	1,255	1,255	1,368	1,370	1,397	1,425
Parking	9,159	8,764	8,764	9,640	10,159	10,362	10,570
Rentals, Leases, Reimbursements	12,110	13,627	13,627	14,030	14,431	14,720	15,014
Administration	1,582	595	595	1,790	1,809	1,845	1,882
Friends of the Waterfront	511	945	945	1,000	1,000	1,020	1,040
<u>Budget Adjustments</u>							
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	27,828	28,769	29,345	29,932
<u>Expenditures</u>							
Monorail Rehabilitation	631	1,255	1,255	1,179	1,207	1,213	1,219
Campus	17,647	17,830	17,830	23,978	24,796	24,920	25,045
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
<u>Budget Adjustments</u>							
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	27,561	28,516	28,659	28,802
<i>Ending Balance Sheet Adjustment</i>	521						
<i>Ending Budgetary Fund Balance</i>	(9,197)	(8,205)	(11,275)	(11,008)	(10,755)	(10,068)	(8,939)
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	28,727						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	29,463						
<u>Planning Reserves</u>							
Planning Reserves	0	0	0			513	1,486
<i>Total Reserves</i>	736	0	0	0	0	513	1,486
<i>Ending Unreserved Budgetary Fund Balance</i>	(9,933)	(8,205)	(11,275)	(11,008)	(10,755)	(10,582)	(10,425)

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

11430 McCaw Hall Fund

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
Earned Income ¹	4,874	5,673	5,673	5,484	5,876	5,993	6,113
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
BO-SC-65000 McCaw Hall	4,487	5,673	5,673	5,484	5,876	5,905	5,935
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	1,822						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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
Sources of Funds							
Fees	1,300	2,396	996	996	996	996	996
Investment	255						
Total Budgetary Revenues	1,554	2,396	996	996	996	996	996
Expenditures¹							
Wheelchair Accessible Services Program	1,098	2,577	2,577	1,197	1,220	1,244	1,269
Budget Adjustments							
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
Financial Reserves - Expense							
2023 Encumbrance CFD's (into 2024)	18						
Planning Reserves							
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

¹ Assumes 2% annual growth for expenditures 2027-2028.

Short Term Rental Tax (12200)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Proposed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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	2,489	1,611	1,723	2,247
Sources of Funds							
Short-Term Rental Tax	11,640	11,855	11,916	12,448	13,151	13,619	14,143
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	11,640	11,855	11,916	12,448	13,151	13,619	14,143
Expenditures							
Equitable Development Initiative (OPCD)	806	5,944	5,944	7,452	7,051	7,086	7,122
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
Budget Adjustments							
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	13,326	13,039	13,095	13,160
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	11,761	1,850	2,489	1,611	1,723	2,247	3,230
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's	2,021						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	7,512						
Planning Reserves							
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	1,289	411	523	1,047	2,030

Election Voucher Fund (12300)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed ¹	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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
Sources of Funds							
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
Expenditures							
Staffing, Administration & Outreach	924	1,143	1,143	1,271	117		
Voucher Printing, Mailing, and Processing	494	385	385	592			
Candidate Voucher Expenditures	2,403	1,475	1,475	8,400			
Budget Adjustments							
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	10,263	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
Planning Reserve							
		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:

¹ The Democracy Voucher Program is funded by a voter-approved, ten-year levy that expires December 31, 2025. This financial plan does not include revenues for 2026, however if program renewal is put on the ballot in 2025 and approved by voters, the program could continue in 2026 and beyond. The 2026 Endorsed Budget includes appropriation authority of \$3,097,544 to fund either possible program renewal or excess fund balance in the event of 2025 underspend. This appropriation authority will be revised in 2025 to align with updated program information.

Arts and Culture Fund (12400)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	12,318		18,480				
Budgetary Fund Balance Adjustment	324		481				
<i>Beginning Budgetary Fund Balance</i>	<i>12,642</i>	<i>10,258</i>	<i>18,960</i>	<i>15,009</i>	<i>11,011</i>	<i>10,177</i>	<i>11,725</i>
Sources of Funds							
Admissions Tax	15,816	13,998	15,892	14,195	15,485	15,854	16,254
Revenue over Threshold	9,739	10,399	10,374	12,270	11,749	12,093	12,394
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
Budget Adjustments							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	<i>26,698</i>	<i>24,956</i>	<i>27,502</i>	<i>27,565</i>	<i>28,210</i>	<i>28,838</i>	<i>29,505</i>
Expenditures							
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	13,812	11,615	9,673	9,722
BO-AR-VA170 - Cultural Space	536	987	1,937	858	868	872	876
BO-FG-2QD00 - Payment for Revenue over Threshold	9,739	10,379	10,379	12,222	11,744	12,060	12,675
Budget Adjustments							
Current Year Encumbrance CFD's			2,489				
Current Year Grant/Svc Contract/Capital CFD's							
Supplemental Changes			832				
<i>Total Budgetary Expenditures</i>	<i>20,379</i>	<i>26,789</i>	<i>31,453</i>	<i>31,563</i>	<i>29,044</i>	<i>27,290</i>	<i>27,981</i>
<i>Ending Balance Sheet Adjustment</i>	<i>0</i>						
<i>Ending Budgetary Fund Balance</i>	<i>18,960</i>	<i>8,425</i>	<i>15,009</i>	<i>11,011</i>	<i>10,177</i>	<i>11,725</i>	<i>13,249</i>
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	2,489						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Operating Reserve	2,128	2,390	4,215	3,868	3,460	3,046	3,061
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>	<i>4,617</i>	<i>8,089</i>	<i>9,414</i>	<i>9,979</i>	<i>9,332</i>	<i>9,226</i>	<i>9,848</i>
<i>Ending Unreserved Budgetary Fund Balance</i>	<i>14,343</i>	<i>336</i>	<i>5,596</i>	<i>1,032</i>	<i>845</i>	<i>2,499</i>	<i>3,401</i>

Transportation Fund (130000)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	12,418	165	(7,762)
<u>Sources of Funds</u>							
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	37,453	31,194	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
<u>Budget Adjustments</u>							
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	234,445	233,463	223,744
<u>Expenditures</u>							
<u>Operations & Maintenance</u>							
Reserves	304	313	525	597	607	625	644
Waterfront & Civic Projects	27,319	34,805	24,941	36,081	0	0	0
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	36,485	37,490	38,467	39,813
Leadership & Administration	8,285	(523)	2,898	0	0	0	0
General Expense		19	0	0	357	369	382
<u>Capital</u>							
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	68,615	69,567	75,991	14,223
Debt Service	24,311	25,903	24,925	33,054	21,242	21,254	19,743
<u>Budget Adjustments</u>							
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	282,756	246,697	241,391	185,796
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	27,987	25,373	38,265	12,418	165	(7,762)	30,187
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	38,457	130,349		197,261	197,261	197,261	197,261
<u>Financial Reserves - Expense</u>							
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
<u>Reserves</u>							
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	0	5,732	5,888
Contingent Budget Authority Reserve	0	0	1,000	0	2,000	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	3,005	(1,835)	(19,148)	18,608

*ORD 126227 authorized an interfund loan of \$25 million from the Information Technology Fund (50410) to the Transportation Fund (130000). 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
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance	122,746	7,394	275,086				
Budgetary Fund Balance Adjustment	2,016		3,707				
<i>Beginning Budgetary Fund Balance</i>	124,762	7,394	278,792	142,282	41,084	2,876	23,908
Sources of Funds							
Payroll Expense Tax	315,178	325,663	406,776	440,480	466,115	483,157	504,757
Interest Earnings	4,920						
Budget Adjustments							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	320,098	325,663	406,776	440,480	466,115	483,157	504,757
Expenditures							
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	2,282	2,305	2,328
Department of Neighborhoods	239	300	300	0	0	0	0
Finance General	71,087	92,728	92,728	318,991	280,924	253,656	253,656
Human Services Department	1,921	1,981	1,981	11,668	4,180	4,222	4,265
Office of Arts and Culture	2,923	675	675	350	0	0	0
Office of Economic Development	8,665	25,781	25,781	20,835	20,434	20,638	20,844
Office of Housing	59,826	142,114	142,114	132,844	142,461	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	22,389	22,910	23,917	24,157
Office of Sustainability and Environment	3,363	17,174	17,174	12,443	12,579	12,705	12,832
Seattle Center	100	150	150	1,036	504	509	515
Seattle Department of Construction and Inspections	456	455	455	1,586	1,586	1,602	1,618
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	1,327	786	186	188
Seattle Public Library	1,546	0	0	0	0	0	0
Budget Adjustments							
Current Year Encumbrance CFD's			98,583				
Current Year Grant/Svc Contract/Capital CFD's			112,722				
Mid-Year Supplemental Legislation			()				
Year-End Supplemental Legislation			945				
Stand Alone Legislation			1,421				
<i>Total Budgetary Expenditures</i>	166,067	329,616	543,286	541,678	504,323	462,126	464,210
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	278,792	3,441	142,282	41,084	2,876	23,908	64,454
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	98,583						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	112,722						
Current Year Leg CFD's and other supplemental changes	2,366						
Planning Reserves							
Underspend Assumption	0	(3,000)	0	0	0	0	0
Revenue Stabilization Reserve	7,644	3,311	40,000	38,658	()	13,790	50,476
Planning Reserve	500	1,880	1,546	2,425	2,876	9,118	7,568
Administration Reserve	2,000	1,000	0	0	0	1,000	2,000
<i>Total Reserves</i>	223,815	3,191	41,546	41,083	2,876	23,908	60,044
<i>Ending Unreserved Budgetary Fund Balance</i>	54,978	250	100,736				4,411

Opioid Settlement Proceed Fund (14510)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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
Sources of Funds							
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
Budget Adjustments							
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
Expenditures							
BO-HS-H7000 - Promoting Public Health	0	2,216	2,216	1,895	1,911	1,920	1,930
Budget Adjustments							
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
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	5,633	4,800	4,494
<u>Sources of Funds</u>							
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	1,900	1,900	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
<u>Budget Adjustments</u>							
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	98,711	99,385	97,485	97,485
<u>Expenditures</u>							
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	12,887	12,887	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
<u>Budget Adjustments</u>							
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	99,373	100,218	97,791	97,791
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	15,877	2,288	6,296	5,633	4,800	4,494	4,188
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	68,770						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	3,000						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	68,770						
<u>Planning Reserves</u>							
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	(527)	(1,054)	(1,054)	(1,054)

*The negative ending unreserved balance is due to an error in the 2025 Adopted and 2026 Endorsed Budget. Council added \$527,000 of expenditures to the Human Services Fund (16200) without adding a corresponding revenue source. This error will be fixed in a supplemental budget action in 2025.

Low Income Housing Fund (16400)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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>59,631</i>
Sources of Funds							
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	3,900	3,900	3,900	3,900
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						
Budget Adjustments							
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>186,398</i>	<i>180,709</i>	<i>175,942</i>	<i>176,180</i>
Expenditures							
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	178,419	177,273	178,159	179,050
Budget Adjustments							
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>198,417</i>	<i>193,582</i>	<i>194,550</i>	<i>195,523</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>59,631</i>	<i>40,289</i>
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	53,105						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	90,968						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	53,105						
Planning Reserves							
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 ¹		2,150	2,150	2,685	169	169	169
Multifamily and Homeownership Capital Funds ²		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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
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						
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	1,541						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	970						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	1,541						
<u>Planning Reserves</u>							
2023 Levy Admin Reserve ¹		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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	13,496		
<u>Sources of Funds</u>							
Property Tax	0	0	0	0			
Investment Earnings	466	200	475	490			
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	466	200	475	490	0		
<u>Expenditures</u>							
Early Learning	588	0	0	643			
K-12 ¹	1,307	0	640				
Administration ²	0	0	0				
<u>Budget Adjustments</u>							
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	643	0		
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	14,115	13,436	13,649	13,496	13,496		
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	302						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
FEPP 2025 Planning Expenses	0	0	125	125	125		
Opportunity Promise	255	255	97		0		
K-12 BIPOC Commitment (Project MISTER) ³	393	393	170	1,167	1,267		
FEPP Levy Commitment ⁴	12,000	12,000	12,000	12,000	12,057		
Contingency	0	0	307	0	47		
<i>Total Reserves</i>	12,950	12,648	12,699	13,292	13,496		
<i>Ending Unreserved Budgetary Fund Balance</i>	1,166	788	950	204	0		

Notes:

- 2024 K-12 Revised Expenditures includes Project MISTER, Opportunity Promise, Summer Learning and Restorative Justice
- 2024 Administration Revised Expenditures include FEPP 2025 Levy planning expenses
- K-12 BIPOC Commitments Reserve includes remaining funding from \$4M BIPOC commitment and Black Girls CSR.
- 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
SPP Summer Extension	1,660	0	1,359	0	0	0	0
Parks and Recreation Preschool Facilities	129	0	0	0	0	0	0
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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		
Sources of Funds							
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		
Budget Adjustments							
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		
Expenditures							
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		
Budget Adjustments							
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		
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
Financial Reserves - Expense							
Current Year Encumbrance CFD's	38,774						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
Planning Reserves							
Reserves against fund balance for future spending ³	63,732	55,494	61,778	50,347	0		
Planning Reserves ³	2,081	2,081	0	0	0		
Reserves from 2022 budget for programming in 2024-25 & 2025-26 school years ⁴	3,400	3,400	3,400	1,200	0		
Reserves from 2023 budget for programming in 2024-25 & 2025-26 school years ⁵	0	0	4,700	350	0		
Seattle Promise Reserve ⁶	0	0	0	2,000	0		
Levy Renewal Contingency Reserve ⁷	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.

18100 2012 Library Levy Fund

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	0	0	0
<u>Sources of Funds</u>							
Property Tax Revenue ¹	1	7	1	1	0	0	0
Interest Earnings	61	0	30	7	0	0	0
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's	0	0	0	0	0	0	0
Revenues from Current Year legislated ordinances	0	0	0	0	0	0	0
<i>Total Budgetary Revenues</i>	62	7	31	8	0	0	0
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
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	0	0	0	0
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	108						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	255						
<u>Planning Reserves</u>							
Planning Reserves	0		0	0	0	0	0
Future Year Capital Reserve ²	0	616	616	0	0	0	0
<i>Total Reserves</i>	363	616	616	0	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	661	0	76	0	0	0	0

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

18200 2019 Library Levy Fund

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	0	370
<u>Sources of Funds</u>							
Property Tax Revenue ¹	31,004	31,604	31,604	31,920	31,750	320	100
Interest Earnings	842	150	848	500	100	50	50
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
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	0	370	520
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0	0	0	0	0	0	0
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	151						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	17,662						
<u>Planning Reserves</u>							
Planned Future Levy Spending	10,003	9,890	9,890	5,877	0	0	0
<i>Total Reserves</i>	27,816	9,890	9,890	5,877	0	0	0
<i>Ending Unreserved Budgetary Fund Balance</i>	()	0	449	0	0	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 ¹	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	6,972	13,750	17,634
<u>Sources of Funds</u>							
350030 - Parking Infraction Penalties	12,652	10,211	9,307	12,920	21,767	22,202	22,646
360020 - Inv Earn-Residual Cash	389	0	513	155	38	39	40
397010 - Operating Transfers In	1,500	0	790	0	-	0	0
Revenue D	0	0	0	0	0	0	0
Revenue E	0	0	0	0	0	0	0
Revenue F	0	0	0	0	0	0	0
<u>Budget Adjustments</u>							
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	13,075	21,805	22,241	22,686
<u>Expenditures</u>							
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	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
<u>Budget Adjustments</u>							
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	6,972	13,750	17,634	21,569
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	4,854						
<u>Planning Reserves</u>							
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	3,269	5,451	5,560	5,671
<i>Total Reserves</i>	9,204	3,459	4,726	7,508	14,073	14,858	18,959
<i>Ending Unreserved Budgetary Fund Balance</i>	5,463	960	3,508	(536)	(323)	2,776	2,610

¹ Legislated changes in 2024 (including carryforward) are reflected in the corresponding Capital BSL line.

² 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.

³ Legislated changes included in project lines for Fund 18500

⁴ Revenues updated through August 2024 Forecast Period

Seattle Metropolitan Park District (19710)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Proposed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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	4,769	1,635	1,535	1,331
Sources of Funds							
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	46	44
Budget Adjustments							
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	131,205	137,734	143,330
Expenditures							
Building For The Future - CIP	9,787	15,625	15,625	6,137	5,230	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	38,351	31,066	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	5,703	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	21,977	22,287	25,300	26,412
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
Budget Adjustments							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital CFD's			70,300				
Waterfront CFD			1,701				
Supplemental Changes			2,764				
<i>Total Budgetary Expenditures</i>	90,270	122,911	197,676	130,634	131,305	137,938	143,642
<i>Ending Balance Sheet Adjustment</i>	(25)						
<i>Ending Budgetary Fund Balance</i>	77,554	5,492	4,769	1,635	1,535	1,331	1,019
Financial Reserves - Revenue							
Current Year Grant/Svc Contract/Capital CFD Revenues							
Financial Reserves - Expense							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	70,300						
Waterfront CFD	1,701						
Planning Reserves							
CBO Planning Reserve - MPD ¹	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	4,769	1,635	1,535	1,331	1,019

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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	55,896	41,315	22,083	514
<u>Sources of Funds</u>							
Seattle Transit Measure Sales Tax	53,123	55,400	52,798	53,748	54,839	13,050	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
<u>Budget Adjustments</u>							
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	94,163	76,627	77,593	35,511	22,099
<u>Expenditures</u>							
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	41,131	50,042	23,947	0
Vehicle License Fees	2,598	2,641	3,275	2,215	2,291	2,358	2,440
Maintenance Operations (Vehicle License Fees)	5,142	5,165	6,481	4,162	4,288	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	7,477	8,710	8,203	8,425
<u>Budget Adjustments</u>							
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	96,825	59,574	25,354
<i>Ending Balance Sheet Adjustment</i>	0						
<i>Ending Budgetary Fund Balance</i>	74,078	23,586	55,896	41,315	22,083	(1,980)	(2,740)
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	19,304						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	19,304						
<u>Planning Reserves</u>							
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	18,000	0	0
<i>Total Reserves</i>	25,867	21,042	20,367	22,723	22,027	4,874	6,347
<i>Ending Unreserved Budgetary Fund Balance</i>	48,211	2,544	35,529	18,592	56	(6,854)	(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 the Budget Adjustments line item.

REET I Capital Projects Fund (30010)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	97,903	7,409	78,405	14,116	6,277	5,100	5,002
Budgetary Fund Balance Adjustment	73						
<i>Beginning Budgetary Fund Balance</i>	97,976	7,409	78,405	14,116	6,277	5,100	5,002
<u>Sources of Funds</u>							
Real Estate Excise Tax Revenues	23,947	26,126	29,439	33,226	42,861	48,448	52,021
<i>Total Budgetary Revenues</i>	23,947	26,126	29,439	33,226	42,861	48,448	52,021
<u>Expenditures</u>							
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	28,996	30,254	30,900	33,742
<u>Budget Adjustments</u>							
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	41,065	44,038	48,546	52,144
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	78,390	1,918	14,116	6,277	5,100	5,002	4,879
<u>Financial Reserves - Expense</u>							
Cash Balance Reserve ¹	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	9,116	1,277	100	2	(121)

¹Cash 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	87,320	73,138	73,138	6,310	7,131	6,364	11,633
Budgetary Fund Balance Adjustment		0	0				
<i>Beginning Budgetary Fund Balance</i>	87,320	73,138	73,138	6,310	7,131	6,364	11,633
<u>Sources of Funds</u>							
Real Estate Excise Tax Revenues	23,947	26,126	29,439	33,226	42,861	48,448	52,021
<i>Total Budgetary Revenues</i>	23,947	26,126	29,439	33,226	42,861	48,448	52,021
<u>Expenditures</u>							
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	23,934	36,760	36,678	41,392
<u>Budget Adjustments</u>							
Current Year Grant/Svc Contract/Capital CFD's			64,176				
Supplemental Changes			(231)				
<i>Total Budgetary Expenditures</i>	38,030	32,322	96,267	32,405	43,628	43,178	47,904
<i>Ending Balance Sheet Adjustment</i>							
<i>Ending Budgetary Fund Balance</i>	73,236	66,942	6,310	7,131	6,364	11,633	15,750
<u>Financial Reserves - Expense</u>							
Cash Balance Reserve ¹	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	1,310	2,131	1,364	6,633	10,750

¹Cash 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 Adopted	2026 Proposed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
Taxes and Interest	27						
Grants and Other Revenue (State Grant)	700	721	22,248	721	721		
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
Arboretum Trail Renovations	7						
Arboretum North Entry Mitigation	1					7,000	12,248
<u>Budget Adjustments</u>							
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
<u>Ending Balance Sheet Adjustment</u>							
<i>Ending Budgetary Fund Balance</i>	1,435	1,485	19,318	20,039	20,039	12,318	7,070
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	713						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	5,078						
<u>Planning Reserves</u>							
<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 Adopted	2026 Proposed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
Taxes and Interest	175						
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's							
Revenues from Current Year legislated ordinances							
<i>Total Budgetary Revenues</i>	175						
<u>Expenditures</u>							
2008 Levy-Neighborhood Pk Acq	94						
2008 Levy Neighborhood Pks & PG	2,819						
2008 Levy Opportunity Fund Dev	220						
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues							
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's							
Current Year Grant/Svc Contract/Capital Expenditure CFD's	3,515						
<u>Planning Reserves</u>							
<i>Total Reserves</i>	3,515	-	-	-	-	-	-
<i>Ending Unreserved Budgetary Fund Balance</i>	573	398	98	98	98	98	98

34070 McCaw Hall Capital Reserve Fund

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
McCaw Hall Capital Reserve Expenses	375	691	691	691	691	753	776
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	22						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,477						
<u>Planning Reserves</u>							
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 Adopted	2026 Proposed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	-						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	-						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	2,865						
<u>Planning Reserves</u>							
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 Adopted	2026 Endorsed	2027 Projected ²	2028 Projected
<u>Beginning Cash Balance</u> ¹	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
<u>Sources of Funds</u> ³							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
Power Contracts	215,884	262,056	260,280	282,568	322,936	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
<u>Budget Adjustments</u>							
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
<u>Planning Reserves</u>							
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:

¹ Historic beginning fund balances are the cash balance on January 1 of that year.

² 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.

³ Revenues include bond sales.

Water Fund (43000)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance ¹	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
<u>Sources of Funds</u>							
<u>Rate Revenue</u>							
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
<u>Fees</u>							
Tap Fees	10,313	8,275	12,343	12,806	13,074	8,590	8,697
<u>Other Revenues</u>							
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						
<u>Reimbursements</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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	151,858	148,089	151,916	159,208	166,850
BO-SU-N100B - Leadership and Administration	58,305	67,569	75,121	73,067	77,481	81,200	85,097
BO-SU-N200B - Utility Service and Operations	73,448	79,866	83,837	87,956	91,709	96,111	100,725
<i>Total Budgetary Expenditures</i>	356,014	438,466	493,091	458,648	492,321	516,819	527,994
<i>Technical Adjustments²</i>	(112,150)	(45,352)	(121,134)	(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
<u>Department Managed Fund Reserves</u>							
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 Balance³</i>	106,297	110,000	110,000	110,000	110,000	110,000	110,000

¹ Beginning Fund Balance is cash balance at the beginning of the year.

² 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).

³ 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance ¹	270,396	236,662	377,758				
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	270,396	236,662	377,758	407,825	372,353	321,221	279,294
<u>Sources of Funds</u>							
<u>Rate Revenue</u>							
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
<u>Fees</u>							
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
<u>Other Revenues</u>							
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)						
<u>Reimbursements</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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	72,375	75,686	82,559	75,330	79,546	83,364	87,366
BO-SU-N200B - Utility Service and Operations	76,134	83,319	91,172	88,525	91,315	95,698	100,292
<i>Total Budgetary Expenditures</i>	656,257	776,775	820,642	789,465	862,253	920,796	910,100
<i>Technical Adjustments²</i>	(191,586)	(12,474)	(179,586)	(44,251)	(10,953)	(45,586)	(31,818)
<i>Ending Fund Balance</i>	377,758	238,764	407,825	372,353	321,221	279,294	268,811
<u>Department Managed Fund Reserves</u>							
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	376,952	341,480	290,348	248,421	237,938

¹ Beginning Fund Balance is cash balance at the beginning of the year.

² 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance ¹	207,216	221,509	246,887				
Budgetary Fund Balance Adjustment							
<i>Beginning Budgetary Fund Balance</i>	207,216	221,509	246,887	147,541	113,222	104,103	98,394
Sources of Funds							
Rate Revenue							
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
Other Revenues							
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						
Reimbursements							
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
Budget Adjustments							
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
Expenditures							
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	250,387	213,410	205,372	215,229	225,560
BO-SU-N100B - Leadership and Administration	17,217	19,487	22,519	19,884	21,165	22,181	23,246
BO-SU-N200B - Utility Service and Operations	37,841	40,834	50,977	46,050	47,900	50,199	52,609
<i>Total Budgetary Expenditures</i>	242,751	338,746	356,134	310,725	298,243	309,100	317,006
<i>Technical Adjustments²</i>	(8,073)	(744)	22,586	2,627	4,199	(5,298)	(8,917)
<i>Ending Fund Balance</i>	246,887	147,543	147,541	113,222	104,103	98,394	98,950
Department Managed Fund Reserves							
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	98,433	63,241	53,285	46,722	46,407

¹ Beginning Fund Balance is cash balance at the beginning of the year.² 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	39,157	29,690	26,299
<u>Sources of Funds</u>							
Contingent Budget Authority Offset	0	8,064	8,064	8,064	8,064	8,064	8,064
Boiler	1,268	1,646	1,540	1,794	2,180	2,572	3,035
Building Development	39,250	33,501	38,272	46,251	49,130	51,571	53,378
Electrical	9,100	8,885	8,408	9,174	9,935	10,387	10,812
Elevator	5,035	5,878	5,365	6,209	6,987	7,603	8,247
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>Total Budgetary Revenues</i>	83,257	88,675	91,115	100,320	106,466	112,566	116,319
<u>Expenditures</u>							
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	45,006	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
<u>Budget Adjustments</u>							
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	112,030	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	39,157	29,690	26,299	26,080
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	4,106						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	658						
<u>Planning Reserves</u>							
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	595	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	29,688	27,393	27,393
<i>Ending Unreserved Budgetary Fund Balance</i>	1,941	13,272	16,474	4,764	2	(1,094)	(1,312)

* 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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	15,114	9,383	5,289	13,858
Sources of Funds¹							
General Fund Support	11,142	8,992	8,992	8,778	8,252	8,417	8,585
Revenues from Other City Departments ² 6	185,801	201,502	199,959	199,904	210,508	228,002	230,282
External Revenues	11,349	7,152	7,152	8,860	9,042	9,223	9,408
Capital Improvements ⁴	11,624	4,200	12,100	4,700	4,700	4,700	4,700
Emergency Agency Reimbursement	231						
Budget Adjustments							
2023 Grant/Svc Contract/Capital CFD's (into 2024)			868				
2024 Supplemental Changes			26,294				
Total Budgetary Revenues	220,147	221,846	255,366	222,243	232,503	250,342	252,975
Expenditures¹							
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 ³		90,143	90,143	99,772	103,211	104,243	105,286
Citywide Admin Services ³		16,106	16,106	16,151	16,918	17,087	17,258
Office of City Finance ³		26,324	26,324	27,152	29,101	29,392	29,685
Other FAS Services ³		710	710	734	757	764	772
Public Services ³		4,849	4,849	4,922	5,137	5,189	5,241
Leadership & Administration ³		79,299	79,299	73,368	75,759	76,517	77,282
Budget Adjustments							
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			34,971				
Total Budgetary Expenditures	218,653	221,817	270,432	227,801	236,082	238,391	240,723
Ending Balance Sheet Adjustment	(89)						
Ending Budgetary Fund Balance	30,181	12,158	15,114	9,556	5,803	17,240	26,109
Financial Reserves - Revenue							
2023 Grant/Svc Contract/Capital CFD's (into 2024)	868						
Financial Reserves - Expense							
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					
Planning Reserves							
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	0	173	514	3,383	8,785
Ending Unreserved Budgetary Fund Balance	17,405	()	15,114	9,383	5,289	13,858	17,325

¹ Assumes 1% annual growth for expenditures 2027-2028, excluding Capital Improvements, which remain static, and planned uses of fund balance.

² "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.

³ Due to FAS' new project structure, expenditure categories have changed starting in 2024 to align with new Budget Summary Levels.

⁴ 2024 revised Capital Improvements revenue reflects anticipated billing of \$24.7 million for capital projects FAS executes on behalf of other departments.

⁵ 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
Revenues from Other City Departments ^{1 2}	23,845	23,875	23,102	20,838	21,476	25,284	26,156
Proceeds From Sale Of Assets ⁶	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
<u>Expenditures</u>							
Fleet Capital Program ³	26,468	32,860	32,860	25,888	18,100	33,943	30,939
<u>Budget Adjustments</u>							
2023 Encumbrance CFD's (into 2024)			40,621				
Adjustment for timing of expenditures ⁴			(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
<u>Financial Reserves - Revenue</u>							
Salvage revenue ⁶				1,643	708	2,182	2,245
Salvage revenue - Cumulative ⁷					1,643	2,351	4,533
<u>Financial Reserves - Expense</u>							
2023 Encumbrance CFD's (into 2024)	40,621						
<u>Planning Reserves</u>							
Reserves against fund balance ⁵		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

¹ 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.

² 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.

³ Projected expenditures are set to match planned vehicle replacements and are inconsistent from year to year.

⁴ \$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.

⁵ All fund balance reserved for future vehicle replacements.

⁶ Updating the financial plan to align with the vehicle replacement model, which includes anticipated salvage revenue.

⁷ 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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
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
Sources of Funds¹							
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
Expenditures¹							
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
Budget Adjustments							
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
Financial Reserves - Expense							
2023 Grant/Svc Contract/Capital CFD's (into 2024)	3,709						
Planning Reserves							
Reserves against fund balance ²		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

¹ Projected based upon 2025-2030 Proposed CIP.

² All fund balance reserved for future work.

Information Technology Fund (50410)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
Beginning Budgetary Fund Balance							
Beginning Balance Sheet Fund Balance ¹	40,325	0	42,896				
Budgetary Fund Balance Adjustment	22,086	0	22,868				
<i>Beginning Budgetary Fund Balance</i>	62,411	11,740	65,764	8,424	4,507	3,520	1,161
Sources of Funds							
Rates: Allocated	178,599	191,747	191,747	195,392	204,946	203,566	201,484
Rates: Direct Billed	37,221	41,965	41,965	32,722	29,859	30,022	30,179
Billable Project Revenues ²	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 ³	13,173	13,517	13,517	12,629	13,770	13,856	13,788
Non-City Agency Revenues ⁴	2,115	292	292	67	71	71	72
Interest Earnings	1,482	0	195	0	0	0	0
Budget Adjustments							
Rates: Direct Billed (CIP Carryforward Items) ⁵			7,724				
Rates: Direct Billed (Grants Carryforward) ⁶			391				
Rates: Direct Billed (Operating Carryforward Items) ⁷			3,944				
Mid-Year Supplemental			40				
Year End Supplemental			2,955				
CIP Abandonment			(1,201)				
One-Time Projects ⁸			(1,804)				
<i>Total Budgetary Revenues</i>	275,919	291,887	304,131	275,499	281,163	281,227	280,976
Expenditures							
Applications BSL	81,595	110,246	110,246	98,877	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	51,053	51,306	51,563	51,820
Leadership and Administration BSL ⁹	26,964	30,221	30,221	27,441	28,794	28,932	28,290
Technology Infrastructure BSL ⁹	57,577	65,950	65,950	65,128	70,320	71,659	69,943
Capital Improvement Projects BSL	38,798	24,493	24,493	21,076	17,739	16,873	18,162
Client Solutions BSL	5,372	5,827	5,827	7,349	7,627	7,665	7,703
Budget Adjustments							
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			8,064				
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	361,471	279,416	282,150	283,586	283,348
<i>Ending Balance Sheet Adjustment¹</i>	0						
<i>Ending Budgetary Fund Balance</i>	65,764	8,899	8,424	4,507	3,520	1,161	(1,211)
Financial Reserves - Revenue							
Grant/Svc Contract/Capital CFD Revenues ¹⁰	12,060	0	0	0	0	0	0
Financial Reserves - Expense							
Encumbrance CFD's	5,397	0	0	0	0	0	0
Grant/Svc Contract/Capital Expenditure CFD's ¹¹	40,924	0	0	0	0	0	0
Planning Reserves - Revenue							
Planning Reserves	0	5,902	0	0	2,720	4,000	5,230
Revenue for ITD-940 Citywide Adjustments for Standard Cost Changes		1,081		0	0	0	0
Planned Revenue Collection for Local 77 AWI - GF				0	225	450	675
Planned Revenue Collection for Local 77 AWI - Departments			0	0	1,263	1,747	2,232
Planning Reserves - Expense							
Planning Reserves	0	5,902	0	0	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	0					
Annual Wage Increase for 2023-2025	13,484		3,744				
Computer Replacement ¹²	224	293	224	307	380	453	527
Retirement Reduction Council Budget Actions		921		0	0	0	0
Revenue True Up - GF Rebate	1,007	2,593	0	0	688	688	688
Underspend Target			0	(17)	(333)	0	0
<i>Total Reserves</i>	60,764	6,874	8,128	4,507	3,520	3,274	2,697
<i>Ending Unreserved Budgetary Fund Balance</i>	5,000	2,024	296	0	0	(2,113)	(3,907)

Assumptions:

¹Beginning Balance Sheet Fund Balance/Ending Balance Sheet Adjustment exclude account 143900 - Prepaid Expenses-Other per CWA's guidance.

²Billable Project Revenues: Double budget appropriation for IT Project Management resources that are not assigned to specific Projects.

³ITD's Cost of Technology Consumption: ITD's consumption of ITD projects and services. Represents intra-fund (50410) revenue.

⁴Non-City Agency Revenues: Revenue collected from Agencies outside of the City of Seattle (e.g., King County).

⁵Rates 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).

⁶Direct 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).

⁷Rates 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).

⁸One-Time Projects: Reserves for various one-time ITD projects.

⁹Expenditures in the out years are reflecting the real debt service schedule in the out years instead of standard inflation per CBO.

¹⁰Current 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.

¹¹Current 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.

¹²Computer Replacement: PC replacements for the Law Department which replaces all of its PCs every five years, versus a portion each year.

Note:

ORD 126227 authorized an interfund loan of \$25 million from the Information Technology Fund (50410) to the Transportation Fund (13000), to be repaid within four years to avoid a permanent diversion of funds in compliance with BARS Section 3.9.1.

Firefighters' Pension Fund (61040)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	439	1,028	1,007	1,007
<u>Sources of Funds</u>							
General Subfund	20,128	20,131	20,131	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
<u>Budget Adjustments</u>							
Associated Revenues from Current Year CFD's			0				
Revenues from Current Year legislated ordinances			0				
<i>Total Budgetary Revenues</i>	21,510	21,963	21,963	27,060	27,460	27,668	27,879
<u>Expenditures</u>							
Death Benefits	9	19	19	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	12,500	15,600	16,500	16,583	16,665
Pension Bfts - Paid to Members	5,324	8,420	8,420	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
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			5,236				
<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	439	1,028	1,007	1,007	1,007
<u>Planning Reserves</u>							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	6,250	4,719	(61)	528	507	507	507
<i>Total Reserves</i>	6,750	5,219	439	1,028	1,007	1,007	1,007
<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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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
<u>Planning Reserves</u>							
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 & Pension Fund (61060)

Amounts in \$1,000s	2023 Actuals	2024 Adopted	2024 Revised	2025 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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	14,898	8,625	2,052	2,052
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
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
<u>Budget Adjustments</u>							
Current Year Encumbrance CFD's			0				
Current Year Grant/Svc Contract/Capital CFD's			0				
Supplemental Changes			22				
<i>Total Budgetary Expenditures</i>	17,229	26,749	26,391	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	14,898	8,625	2,052	2,052	2,047
<u>Planning Reserves</u>							
Contingency Reserve	500	500	500	500	500	500	500
Rate Stabilization Reserve	18,600	4,991	14,398	8,125	1,552	1,552	1,547
<i>Total Reserves</i>	19,100	5,491	14,898	8,625	2,052	2,052	2,047
<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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Expenditures</u>							
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
<u>Planning Reserves</u>							
<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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
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
<u>Sources of Funds</u>							
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
<u>Budget Adjustments</u>							
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
<u>Expenditures</u>							
Health Care Services	1,813	2,000	1,881	2,000	2,000	2,081	2,122
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenue</u>							
Current Year Grant/Svc Contract/Capital CFD Revenues	0						
<u>Financial Reserves - Expense</u>							
Current Year Encumbrance CFD's	0						
Current Year Grant/Svc Contract/Capital Expenditure CFD's	0						
<u>Planning Reserves</u>							
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 Adopted	2026 Endorsed	2027 Projected	2028 Projected
<u>Beginning Budgetary Fund Balance</u>							
Beginning Balance Sheet Fund Balance	0	0	0				
Beginning Budgetary Fund Balance	0	34	0	12	12	12	12
<u>Sources of Funds¹</u>							
Agency Revenue (Labor Reimbursement) ²	440	471	510	252	271	277	282
Total Budgetary Revenues	440	471	510	252	271	277	282
<u>Expenditures¹</u>							
FileLocal Agency	440	467	467	252	271	277	282
<u>Budget Adjustments</u>							
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
<u>Financial Reserves - Revenues</u>							
Planning Reserves Revenues		55					
<u>Planning Reserves</u>							
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)

¹ Assumes 2% annual growth for both revenues and expenditures 2027-2028.² Revised includes increased billing estimate to account for labor inflation approved after 2024 budget adoption.

Cost Allocation Tables:

These tables provide information about how the City allocates internal service costs (i.e. overhead provided by City agencies to other City agencies) to customer agencies.

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.

Department of Finance and Administrative Services Billing Methodologies – B(1)

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Fleet Management Division				
Vehicle Leasing	FAD03	<ul style="list-style-type: none"> Vehicles owned by, and leased from, Fleet Services Vehicles owned directly by Utility Departments 	<ul style="list-style-type: none"> Calculated rate per month per vehicle based on three lease-rate components: 1) vehicle replacement; 2) routine maintenance; and 3) overhead. Charge for overhead only as outlined in MOUs with Utilities. 	Fleets rates.
Motor Pool	FAD04	Daily or hourly rental of City Motor Pool vehicles.	Actual vehicle usage by department per published rates. Rates vary by vehicle type and are based on time usage, with a set minimum and maximum daily charge.	Direct bill.
Vehicle Maintenance	FAD05	<ul style="list-style-type: none"> Vehicle Maintenance labor. Vehicle parts and supplies. 	<ul style="list-style-type: none"> Actual maintenance service hours, not included in the routine maintenance component of the Lease Rate (above). Billed at an hourly rate. Actual vehicle parts and supplies, used in vehicle maintenance services, and not included in the routine maintenance component of the Lease Rate (above). Billed at cost plus a percentage mark-up. 	Direct bill.
Vehicle Fuel	FAD07	Vehicle fuel from City-operated fuel sites or private vendor sites through the Voyager Fuel Card program.	Actual gallons of fuel pumped, billed at cost plus per-gallon mark-up.	Direct bill.
Facility Services				
Property Management Services	FAC03	Office & other building space.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space rent rates.
Property Management Services	FAC03	Leased spaces.	Service agreements with commercial tenants, building owners and/or affected departments.	Direct bill.
Real Estate Services	FAC03	Real estate transactions including acquisitions, dispositions, appraisals, etc.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space Rent rates.
Facilities Maintenance	FAC04	Crafts Services: Plumbing, carpentry, HVAC, electrical, painting.	<ul style="list-style-type: none"> Regular maintenance costs included in office space rent and provided as part of space rent. Non-routine services charged directly to service user(s) at an hourly rate. 	Space rent rates; direct bill.
Janitorial Services	FAC05	Janitorial services.	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space rent rates.
Parking Services	FAC06	Parking services.	Monthly parking costs for City vehicles are charged to department based on actual use. Hourly parking vouchers are sold to departments in advance of use, as requested.	Direct bill; direct purchase

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
			Vouchers for private tenants and personal vehicles of City staff are sold on monthly and hourly bases, as requested.	
Warehousing Services	FAC08	<ul style="list-style-type: none"> Surplus service Records storage Material storage Paper procurement 	<ul style="list-style-type: none"> Commodity type, weighting by effort and time Cubic feet and retrieval requests Number of pallets used/stored Paper usage by weight 	Cost Allocation to all relevant City Departments
Distribution Services	FAC09	<ul style="list-style-type: none"> U.S. Mail delivery Interoffice mail, special deliveries 	<ul style="list-style-type: none"> Sampling of pieces of mail delivered to client. Volume, frequency, and distance of deliveries 	Cost Allocation to all relevant City Departments
Logistics and Emergency Management	FAC10	Logistics and Emergency Management	Incorporated with Space Rent rates, which are allocated by square feet occupied by rent schedule.	Space rent rates.
Technical Services				
Capital Development and Construction Management	FAK01	<ul style="list-style-type: none"> Project management Space planning and design Move coordination 	Project management hours billed at actual Project Managers' hourly rates in CIP projects. Applicable indirect charges are billed based on FAS' methodology.	Direct bill
Financial, Regulatory and Purchasing/Contracting Services				
Economics and Forecasting	FAF19	<ul style="list-style-type: none"> City economic forecasting 	Allocated to all relevant City Department based on overall City Finance Division work effort.	Cost Allocation to all relevant City Departments
Fiscal and Policy Management	FAF01	<ul style="list-style-type: none"> City financial policy and planning 		
Debt Management	FAF02	Debt financing for the City	Allocation based on historical number of bond sales	Cost Allocation to General Fund, SCL, SPU
Citywide Accounting/Payroll	FAF03 FAF04 FAF05	<ul style="list-style-type: none"> Citywide accounting services. Citywide payroll 	<ul style="list-style-type: none"> Percent of staff time by department Percent of staff time per department, with Payroll and Pension time allocated to departments based on FTEs and retirement checks, respectively. 	Citywide Accounting: Cost Allocation to Six Funds Citywide Payroll: Cost Allocation to all Department
Business Systems	FAF21	<ul style="list-style-type: none"> Maintain and develop the City-wide financial management system Govern the City-wide Financial Management Program (FinMAP) Support and enhance the City-wide HR system 	System data rows used by customer departments	Cost Allocation to all City Departments
Regulatory Compliance and Consumer Protection	FAH01	<ul style="list-style-type: none"> Verify accuracy of commercial weighing and measuring devices Enforcement of taxicab, for-hire vehicle and limousine industries. 	External fee revenue; General Fund support	External fees. The program is budgeted in General Fund

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Business Licensing and Tax Administration	FAF07 FAF08	Administration, audit, and customer service for City tax codes and regulatory licenses	100% General Fund.	The program is be budgeted in General Fund
Contracting Services	FAE01	<ul style="list-style-type: none"> Provide contracting support and administration. Women and minority business development. Social equity monitoring and contract compliance. 	<ul style="list-style-type: none"> Allocation based on 3 years average of contract amounts (50%) and contract counts (50%) for all applicable services such as: Contract Admin/ADA, Compliance, and Labor Equity General Fund support. 	Cost Allocation to relevant CIP Departments Cost Allocation to General Fund
Purchasing Services	FAE02	Provide centralized procurement services, coordination and consultant services	Percent share by department for Purchasing Services based on total number of Purchase Orders issued (50%) and Blanket Contract and Purchase Order spending (50%). Percent share by department for consultant services costs based on total spending in previous two years	Cost Allocation to all relevant City Departments
Treasury Operations	FAF09 FAF12	<ul style="list-style-type: none"> Bank reconciliation, Warrant issuance Parking Meter Collections 	<ul style="list-style-type: none"> Percent share by department based on staff time Parking Meter Collection Program budgeted directly in General Fund 	Treasury Operations: Cost Allocation to all relevant City Departments Parking Meter Collection Program is budgeted in GF
Investments	FAF10	Investment of City funds	Percent share by department of annual investment earnings through the Citywide Investment Pool.	Cost Allocation to all relevant City Departments
Remittance Processing	FAF11	Processing of mail and electronic payments to Cash Receipt System	Percent share by department based on total number of weighted transactions.	Cost Allocation to General Fund, SCL and SPU
Risk Management and Claims Processing	FAF14 FAF15	Claims processing; liability claims and property/casualty program management; loss prevention/ control and contract review	Percent share by department based on number of claims/lawsuits filed (50%) and amount of claims/lawsuits paid (50%) (five-year period).	Cost Allocation all relevant City Departments
Seattle Animal Shelter				
Seattle Animal Shelter	FAI01	Animal care and animal control enforcement; spay and neuter services to the public.	External fee revenues; General Fund.	External revenues; The program is budgeted in GF
Office of Constituent Services				
Constituent Services	FAJ01	Service delivery and policy analysis, public disclosure response	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Customer Service Bureau	FAJ02	Provide information to constituents in response to inquiry or complaint	Number of constituent contacts (inquiries, complaints, requests for service)	Cost Allocation all relevant City Departments
Neighborhood Payment and Information Services	FAJ03	Payment and information services to residents (utility bills, pet licenses, traffic tickets, passports, City employment)	Percentage share by department of transaction type.	Cost Allocation to General Fund, SCL, SPU

Service Provider	Org	Service Provided	Billing Methodology	Billing Method
Central & Dept Admin				
Central & Dept Admin	FAA01 FAA02 FAA04 FAB01 FAB02 FAB03	Provide executive, communications, financial, human resource, and business support and strategic planning and analysis to the department (FAS Department-wide) FAS Citywide charges from ITD and SDHR	Average of all FAS' services	Cost Allocation all relevant City Departments

Seattle Department of Information Technology (ITD) Cost Allocation Methodologies - B(2)

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
Fund 50410 – Information Technology Fund						
Capital Improvement Projects						
	Application Services CIP	SPD Time Tracking & Scheduling	100% SPD	X		
	Citywide IT Initiatives CIP	ECM Oracle Cloud Migration	Based on Actual Usage of ECM	X		
	Enterprise Compute Svcs CIP	Computing Svc Architecture	100% LTGO Bonds		X	
	Fiber Initiatives CIP	2025-2026 Annual Maintenance	100% PRJ		X	
		Budgeted Fiber Initiatives	100% PRJ		X	
	Seattle Channel CIP	SEA Channel Digital Upgrade	100% CF	X		
	Telecommunications CIP	Telecom Redesign	100% LTGO Bonds		X	
Leadership and Administration						
	Citywide Indirect Costs	Citywide Overhead	Indirect Cost Recovery			X
		Department Overhead	AIA Modified for L&A	X		
	Departmental Indirect Costs	Accounting	AIA Modified for L&A	X		
		Budget and Analysis	AIA Modified for L&A	X		
		Citywide Public Records Act	AIA Modified for L&A	X		
		Communications	AIA Modified for L&A	X		
		Executive Team	AIA Modified for L&A	X		
		General Admin Services	AIA Modified for L&A	X		
		Governance and Strategic Init	AIA Modified for L&A	X		
		Human Resources / Talent	AIA Modified for L&A	X		
		IT Compliance	AIA	X		
		Privacy	Modified AIA % with Cable Fund	X		
		Procurement and Contracting	AIA Modified for L&A	X		
		RSJ	AIA Modified for L&A	X		
		Strategic Business Operations	AIA Modified for L&A	X		
		Training-Chief Of Staff	AIA Modified for L&A	X		
	Pooled Benefits And PTO	Leave / Time-Off	Indirect Cost Recovery			X
		Pooled Benefits	Indirect Cost Recovery			X
Technology Infrastructure						
	Communications Infrastructure	Data Center	# of Rack Units (RUs)	X		
	Database Systems	Database Systems	AIA	X		
	Computing	Cloud - Direct Bill	Direct Bill based on department usage		X	
	Enterprise Services	Messaging Support & ID Mgmt	# of Email Accounts/O365 Accounts	X		
	Infrastructure Tools	Infrastructure Tools	AIA	X		
	Middleware	Middleware/Integration	AIA	X		
	Network Operations	Network Infrastructure	# of Active UDS-WiFi Ports	X		
	Radio Management	Citywide Radio Ops-Direct Bill	Based on 2023 Radio Shop Installs & Mtc. Actuals		X	
		Pagers-Direct Bill	Based on 2023 Pager Actuals		X	
		PSERN Operator Services	# of PSERN Radios & Consoles	X		
		Radio Comm Support Svcs	# of Radios	X		
	Systems Engineering	Backup & Recovery	# of Backup Gigabytes	X		
		Storage-SAN	# of Storage SAN Gigabytes	X		
	Telephone Engineering	Consolidated Telecom	# of Landline Extensions	X		
		IVR & Call Center Elements	IVR 2023 Usage	X		
	Windows Systems	Platform Technologies	# of CPU + # of Memory Gigabytes X 10%	X		
		Windows Server	# of CPU + # of Memory Gigabytes X 10%	X		
Frontline Services & Workplace						
	Broadband & Community Tech	Digital Equity	100% CF	X		
		SHA MOA for Yesler Lab	100% AUD	X		
		Single Pt Of Contact Sm Cell	100% SCL	X		
		Technology Matching Funds	100% CF	X		
	Digital Workplace	Adobe	Proportion of Adobe Maintenance Expenditure	X		
		Digital Collaboration	# of Email Accounts/O365 Accounts	X		
		Microsoft Enterprise Agreement	Proportion of MS License Expenditures	X		
		Workplace Productivity	# of Email Accounts/O365 Accounts	X		
	Frontline Digital Services	Device Engineering	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Device Support	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Digital Engagement	6-Fund % Modified based on 2023 Actuals	X		
		IT Asset Management	AIA	X		
		IT Service Management	# of Email Accounts/O365 Accounts	X		
		Lifecycle Replacement	# of Devices (Laptops & Desktops)	X		
		Seattle Channel	100% CF	X		
		Service Desk	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Service Desk Support Svcs	# of O365 Email Accts (50%) + # of Devices (50%)	X		
		Telecom Direct Bill	Based on 2023 Wireless Actuals		X	

Budget Summary Level (BSL)	Budget Program	Project	Unit of Measure	Allocation	Direct Billed	Indirects
Digital Security & Risk						
	Digital Security & Risk	Cyber Risk Management	AIA	X		
		Emergency Management	AIA	X		
		Security Operations	AIA	X		
Applications						
	Business Applications	CAD & RMS	# of Public Safety Radios	X		
		Customer Care Billing (CCB)	50% SCL & 50% SPU	X		
		Dept Apps Maintenance	Allocated based on Department Maintenance Cost	X		
		E911	% of 2023 Processed 911 Calls	X		
		Finance Applications-Other	Other Applications Allocation-Finance Applns.	X		
		Fire & Police Support Svcs	# of Public Safety Radios	X		
		Hansen 8	# of Hansen 8 Licenses	X		
		HR Applications-Other	Other Applications Allocation-HR Apps	X		
		HRIS	# of Annual HRIS Paychecks	X		
		HRIS & Finance Support Svcs	HRIS Paychecks and Finance Apps-Other Allocations	X		
		SPU Maintenance	100% SPU	X		
		Work & Asset Mgmt Apps-Other	Other Applications Allocation-WAMS	X		
	Department IT Initiatives	Bid Solicitation Software	100% FAS		X	
		Business Analyst Direct Bill	100% PRJ		X	
		Business Application Svcs	100% PRJ		X	
		Data Warehouse Upgrade or Replacement	100% HSD		X	
		Digital Workplace Svcs	100% PRJ		X	
		HSD Internal Operating Init	100% HSD	X		
		Project Management Direct Bill	100% PRJ		X	
		Quality Assurance Direct Bill	100% PRJ		X	
		SCL Budgeted IT Init	100% SCL		X	
		SDCI Budgeted Init	100% SDCI		X	
		SPU Budgeted IT Init	100% SPU		X	
		Staging Environment for Workers Comp	100% SDHR		X	
		Technology Infrastructure Svcs	100% PRJ		X	
	Platform Applications	Accela Enterprise Platform	Accela Allocation Method	X		
		Accela Support Svcs	Accela Allocation Method	X		
		Affordable Seattle Utilities	Affordable Seattle Utilities Split		X	
		AutoCAD Enterprise Platform	CADD Allocation Model	X		
		Citywide Contract Mgmt System	# of CCMS Users and Contracts	X		
		CRM Enterprise Platform	Other Applications Allocation-CRM	X		
		ECM Utilities Direct Bill	Utilities Direct Bill		X	
		Enterprise Content Management	Other Applications Allocation-Enterprise CM	X		
		GIS Chargeback	GIS Chargeback-Based on 2023 Actuals		X	
		GIS/CADD Support Svcs	GIS Allocation Model	X		
		GIS-Core	GIS Allocation Model	X		
		Gov & Community Support Svcs	CRM-Other and WAMs-Other Allocations	X		
		OSE Bldg Performance Standards App	100% OSE		X	
		SDCI Accela Work Group	100% SDCI		X	
		SFD Safety Records Platform	100% SFD	X		
		SPU Construction Contract Mgmt Sys	100% SPU	X		
		Utility Assistance Program	% to SPU & SCL	X		
	Service Modernization	App Strategy, Arch & Standards	AIA	X		
		Data Analytics & Engineering	AIA	X		
		Digital Workflows	AIA	X		
		Enterprise Architecture	AIA	X		
		Open Data	6-Fund % Modified based on 2023 Actuals	X		
Client Solutions						
	Client Solutions	Business Analyst Team	% of Project Revenue Budget(Excl. Fiber Projects)	X		
		Client Service Advisors	% of 2023 Actual Expenditures	X		
		Project Management Team	AIA Modified for L&A	X		
		Quality Assurance Team-Allocated	AIA	X		

Seattle Department of Human Resources Cost Allocation Methodologies - B(3)

SHR central Services: allocated to all departments		
Project Cost Pool	Services provided	Cost Allocation Methodology
Benefits Administration	Administer City's benefit and wellness programs, manage vendors providing benefit services, and monitor compliance	<p>Health Care Fund pays salary & benefits cost of 0.5 FTE Personnel Analyst, Sr 1.2 FTE Personnel Analyst 0.8 FTE Manager 3 0.8 FTE Personnel Analyst, Supervisor 1.0 FTE Strategic Advisor 1</p> <p>Seattle City Employees Retirement pays salary & benefits cost of 1.0 FTE Personnel Analyst and 0.5 FTE Administrative Specialist II</p> <p>Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.0 FTE Personnel Analyst, Sr</p> <p>Remainder allocated to departments based on Adopted budget positions</p>
Leave Administration	Consultation, processes, resources, and training for City's leave programs and ADA Title I	Allocated to departments based on Adopted budget positions
Workforce Analytics & Reporting	Administer City's Human Resource Information System (HRIS) and Cornerstone learning & performance system. Provide system-level support and consultation in business processes and data analysis.	Allocated to departments based on three-year running average of payroll positions
Learning and Development	Maintain online training platforms and materials, assist departments with identifying training needs and contractors	Allocated to departments based on Adopted budget positions
Workforce Development	Maintain workforce development resources, internships, and mentorship program	Allocated to departments based on Adopted budget positions
Talent Acquisition	Recruitment and staffing policy and hiring	<p>Payroll Expense Tax (PET) Fund pays salary & benefits cost of 1.0 FTE Personnel Analyst, Sr</p> <p>Remainder allocated to departments based on Adopted budget positions</p>
HR Service Delivery	City Shared Governance HR strategies	Allocated to departments based on Adopted budget positions
HR Investigations	Investigations policy, consultation, training and case resolution	<p>Program costs allocated to departments based on Adopted budget positions</p> <p>Investigation costs allocated to departments, except SMC, weighted by usage and Adopted budget positions</p>

SHR targeted services: allocated to departments based on use		
End-to-end HR support	Provide end-to-end HR support to 20 departments and executive offices	Allocated to supported departments based on dedicated services weighted by Adopted budget positions
Labor Relations	Provide labor relations policy, programs and consultation	Allocated to departments based on three-year running average of represented positions
Compensation and Classification	Provide assistance in interpreting and applying fair and consistent evaluation of positions and equitable compensation	Allocated to departments based on three-year running average of classification reviews
Safety	Provide consultation, processes, training, and programs governed by Federal law, City charter, municipal code, and personnel policies	<p>Fully burdened CDL labor hours allocated to departments based on a three-year running average of CDL-holding employees</p> <p>All other costs allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs based on claims history</p>
Workers Compensation	Provide claims administration, consultation, and assistance to employees who have sustained a work-related injury or illness	Allocated to the Industrial Insurance Fund 10110 and recovered through the Workers Compensation pooled costs based on claims usage data

Limited Tax General Obligation Bonds Debt Service by Funding Source - Information Only

Debt Service by Fund	2024 Actual ¹	2025 Adopted	2026 Estimate
Arts Fund			
2018A Bond Issue			
King Station TI for Arts	33,285	33,110	33,250
2018B Bond Issue			
King Station TI for Arts	460,478	461,342	461,386
Arts Fund Total	493,763	494,452	494,636
Bond Interest & Redemption Fund - LTGO			
2010A BAB Issue			
Alaskan Way Tunnel / Seawall	72,017	63,213	53,984
Bridge Rehab (BTG)	175,983	90,951	-
Bridge Seismic (BTG)	70,189	36,207	-
Fire Station Projects	17,097	8,756	-
Golf	2,108	1,104	-
King Street Station (BTG)	3,045	1,578	-
Mercer West (BTG)	69,878	36,128	-
Spokane (BTG)	39,194	20,273	-
2014 Bond Issue			
Benaroya Hall Equipment	122,400	-	-
SCIDPDA-A	150,144	-	-
SCIDPDA-B	161,572	-	-
2017B Bond Issue			
SCIDPDA Refunding	540,583	533,083	539,700
2024A Bond Issue			
SCIDPDA-A – R	20,403	173,500	167,500
SCIDPDA-B – R	21,486	181,375	180,000
Bond Interest & Redemption Fund - LTGO Total	1,466,099	1,146,167	941,184
Cumulative Reserve Subfund - REET I			
2010A BAB Issue			
Fire Station Projects	574,704	572,773	-
2015A Bond Issue			
Fire Facilities	330,850	330,600	329,850
Northgate Land Acquisition	220,375	220,875	220,875
2016A Bond Issue			
Fire Station 5	127,325	128,450	129,325
Fire Stations	-	697,825	695,575
North Precinct	-	-	436,250

¹ The 2024 Actual column represents the actual debt service amounts for the 2024A LTGO Bond Issue.

Debt Service by Fund	2024 Actual ¹	2025 Adopted	2026 Estimate
2017 Bond Issue			
Fire Station 22	439,250	437,500	440,250
Fire Station 5	-	285,300	287,300
2018A Bond Issue			
Fire Station 32	95,200	92,700	95,200
2021A Bond Issue			
Fire Station 31	677,350	676,850	675,600
Rainier Beach Community Center - R	286,323	322,344	322,344
2021B Bond Issue			
Aquarium Expansion	554,915	555,965	556,965
2022A Bond Issue			
Fire Station 31	245,900	246,500	241,900
Aquarium Expansion	834,700	834,900	834,500
Rainier Beach Community Center - R	421,600	420,200	418,400
2023A Bond Issue			
Fire Station 31	137,750	140,250	142,500
Aquarium Expansion	275,500	280,500	280,000
Fire Facilities – R	800,000	800,500	804,750
North Precinct – R	-	-	266,750
Rainier Beach Community Center – R	416,000	418,250	414,750
Waterfront Operations and Tribal Interpretive Center	915,500	918,250	915,000
2024A Bond Issue			
Fire Station 31	317,417	1,390,875	1,389,000
2025A Bond Issue			
Fire Station 31	-	906,342	1,414,796
Waterfront Operations and Tribal Interpretive Center	-	228,521	356,720
Cumulative Reserve Subfund - REET I Total	7,670,659	10,906,270	11,668,600
Cumulative Reserve Subfund - REET II			
2010A BAB Issue			
Bridge Rehab (BTG)	1,948,000	-	-
Alaskan Way Tunnel / Seawall	716,184	713,313	714,579
2015A Bond Issue			
Alaskan Way Viaduct	356,875	355,750	358,750
Aquarium Pier 59	129,250	128,125	-
2016A Bond Issue			
Alaskan Way Corridor	-	-	320,450
2021A Bond Issue			
West Marginal Way Safe Street and Accessibility Improvements	98,750	101,500	99,000

Debt Service by Fund	2024 Actual ¹	2025 Adopted	2026 Estimate
West Seattle Bridge & Miscellaneous Transportation Projects ²	4,790,404	4,760,161	4,759,420
2022A Bond Issue			
West Seattle Bridge Immediate Response	1,128,487	534,838	534,279
West Marginal Way Safe Street and Accessibility Improvements	79,650	78,250	81,850
Alaskan Way Tunnel / Seawall - R	335,600	343,200	-
Fremont Bridge Approaches - R	102,600	98,800	-
Aquarium Pier 59 - R	1,357,400	1,357,200	-
Cumulative Reserve Subfund - REET II Total	11,043,200	8,471,136	6,868,327
Cumulative Reserve Subfund - Unrestricted			
2014 Bond Issue			
North Precinct	447,831	445,631	447,931
2015A Bond Issue			
Park 90/5 Police Support Acquisition	1,076,500	1,072,875	1,086,500
Zoo Garage	137,125	136,250	140,000
2016A Bond Issue			
Fire Stations	693,950	-	-
Jail	85,775	87,900	84,900
North Precinct	439,125	440,500	-
Alaskan Way Corridor	320,450	320,700	-
2017 Bond Issue			
Fire Station 5	288,050	-	-
2017B Bond Issue			
Mercer Arena	331,390	331,015	330,185
2023A Bond Issue			
North Precinct – R	268,500	265,250	-
Cumulative Reserve Subfund - Unrestricted Total	4,088,696	3,100,121	2,089,516
General Fund			
2010A BAB Issue			
Bridge Rehab (BTG)	2,739,596	-	-
Bridge Seismic (BTG)	2,342,472	-	-
2014 Bond Issue			
South Park Bridge	565,700	-	-
2015A Bond Issue			
South Park Bridge	338,775	338,275	337,275
2015B Bond Issue			
Pike Market PCN	1,943,953	1,946,931	1,946,616
2016A Bond Issue			
Financial IT Upgrades (GF)	584,250	-	-

² Miscellaneous Transportation Projects include: Northlake Retaining Wall (MC-TR-C102), Alaskan Way Main Corridor (MC-TR-C072), Alaskan Way Viaduct Replacement (MC-TR-C066), Bridge Rehabilitation and Replacement (Fairview) (MC-TR-C045), and Highland Park Roundabout (MC-TR-C100)

Debt Service by Fund	2024 Actual ¹	2025 Adopted	2026 Estimate
Northgate Land Acquisition	427,575	425,450	427,450
2016B Bond Issue			
Pike Market PCN	393,956	392,950	391,300
2017 Bond Issue			
Financial IT Side Systems	226,250	231,000	-
Financial IT Upgrades (GF)	319,750	320,250	-
Municipal Court IT	330,750	330,750	-
City Center Streetcar (2017)	201,985	-	-
2018A Bond Issue			
Financial IT Side Systems	46,500	49,500	47,250
Municipal Court IT	735,000	733,250	735,000
Pay Stations	297,750	299,250	-
Police IT	150,500	149,000	152,250
SRI - Department Capital Needs	168,250	171,000	173,250
2019A Bond Issue			
Criminal Justice IT (Municipal Court IT)	458,625	458,875	458,125
Police Car Computers	708,875	708,375	711,250
2020 Bond Issue			
Criminal Justice IT (Municipal Court IT)	1,282,500	1,282,250	1,279,500
2021A Bond Issue			
Criminal Justice Information System Projects	885,000	887,000	887,250
2022A Bond Issue			
Criminal Justice Information System Projects	1,836,900	1,832,100	1,835,300
Magnuson Bldg 30 – R	306,800	-	-
2023A Bond Issue			
Criminal Justice Information System Projects	1,824,000	1,822,250	1,822,500
2024A Bond Issue			
Criminal Justice Information System Projects	79,264	663,125	664,750
South Park Bridge - R	92,444	650,875	650,125
General Fund Total	19,287,421	13,692,456	12,519,191
Information Technology Fund			
2014 Bond Issue			
Data Center Long	877,200	-	-
2016A Bond Issue			
Data Center Long	221,125	221,125	225,500
2017A Bond Issue			
Sea Muni Twr TI	528,250	526,500	523,750
2019A Bond Issue			
IT Computing Architecture	244,375	243,875	247,750
IT Data Telephone	577,375	577,500	576,375
SMT Remodel - IT	262,250	265,875	263,875

Debt Service by Fund	2024 Actual ¹	2025 Adopted	2026 Estimate
2020A Bond Issue			
IT Computing Architecture	140,500	140,000	139,250
IT Data Telephone	931,750	930,250	932,000
SMT Remodel - IT	127,750	127,750	127,500
2021A Bond Issue			
Computing Services Architecture	811,750	816,500	814,500
Data and Telephone Infrastructure	1,454,750	1,455,500	1,458,500
2022A Bond Issue			
Computing Services Architecture	154,250	154,650	154,850
Data and Telephone Infrastructure	597,750	599,950	601,350
2023A Bond Issue			
Computing Services Architecture	828,000	830,000	830,500
Data and Telephone Infrastructure	1,957,250	1,956,000	1,956,500
2024A Bond Issue			
Computing Services Architecture	67,257	566,500	561,625
Data and Telephone Infrastructure	58,229	483,000	490,875
2025A Bond Issue			
Computing Services Architecture	-	214,137	1,083,969
Data and Telephone Infrastructure	-	212,051	1,073,411
Information Technology Fund Total	9,839,811	10,321,163	12,062,080
Library Fund			
2022A Bond Issue			
Library Garage - R	384,200	390,000	-
Library Fund Total	384,200	390,000	-
Parks & Recreation Fund			
2010A BAB Issue			
Golf	69,280	72,242	-
2013B Bond Issue			
Magnuson Bldg 11	549,728	546,750	-
Magnuson Bldg 30	487,523	486,000	-
2014 Bond Issue			
Golf	314,431	-	-
2015A Bond Issue			
Golf	133,300	134,175	134,800
2021A Bond Issue			
Golf – R	162,550	161,375	160,675
2022A Bond Issue			
Aquarium Pier 59 Entry - R	162,400	166,400	-
Golf - R	272,150	264,750	267,350
2023A Bond Issue			
Golf – R	114,250	110,750	117,250

Debt Service by Fund	2024 Actual ¹	2025 Adopted	2026 Estimate
2024A Bond Issue			
Golf – R	51,549	362,125	360,625
Parks & Recreation Fund Total	2,317,160	2,304,567	1,040,700
Seattle Center Fund			
2021B Bond Issue			
Seattle Center Site Signage	864,138	866,538	863,838
Seattle Center Fund Total	864,138	866,538	863,838
SPU Drainage & Wastewater Fund			
2015A Bond Issue			
Seattle Municipal Tower & Police Support	43,401	43,266	43,819
SPU Drainage & Wastewater Fund Total	43,401	43,266	43,819
SPU Solid Waste Fund			
2015A Bond Issue			
Seattle Municipal Tower & Police Support	26,041	25,959	26,291
SPU Solid Waste Fund Total	26,041	25,959	26,291
SPU Water Fund			
2015A Bond Issue			
Seattle Municipal Tower & Police Support	86,803	86,531	87,638
SPU Water Fund Total	86,803	86,531	87,638
Transportation Fund			
2010A BAB Issue			
Bridge Rehab (BTG)	749,622	5,524,616	-
Bridge Seismic (BTG)	-	2,368,494	-
King Street Station (BTG)	101,181	103,202	-
Mercer West (BTG)	1,730,550	1,759,600	-
Mercer West (BTG) (from 2010A BABS Mercer)	596,292	603,734	-
Spokane (BTG)	1,304,559	1,326,150	-
Bridge Rehab (CPT)	425,000	425,000	-
2015A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	281,100	282,350	278,225
Bridge Rehab (BTG)	286,750	285,000	277,875
Bridge Rehab (CPT10%)	346,500	345,750	344,500
Bridge Seismic (BTG)	112,750	113,125	113,250
CWF Overlook (CPT-2.5%)	91,925	94,050	91,050
King Street Station (BTG)	232,375	232,875	237,750
Mercer (from Zoo bonds) (BTG)	1,119,000	1,115,875	1,115,375
2016A Bond Issue			
23rd Ave Corridor (CPT-10%)	506,750	506,375	505,250

Debt Service by Fund	2024 Actual ¹	2025 Adopted	2026 Estimate
Alaskan Way Corridor (CPT-2.5%) (to Lander and Habitat Beach)	589,745	588,653	586,721
Bridge Rehab (BTG)	964,625	970,750	964,875
Habitat Beach (from Main Corridor)	223,848	223,434	222,701
King Street Station (BTG)	116,625	116,750	116,625
S. Lander St. Grade Separation (from Main Corridor)	63,957	63,838	63,629
Seawall (CPT-2.5%)	539,250	537,875	535,750
Spokane (BTG) (from Jail)	257,275	253,900	260,025
Transit Corridor	60,475	63,600	61,600
2017 Bond Issue			
23rd Ave Corridor (CPT-10%) (to Habitat Beach)	65,520	63,750	64,930
Alaskan Way Corridor (CPT-2.5%)	127,276	128,725	128,323
Alaskan Way Main Corridor (from Habitat Beach)	204,554	203,154	204,239
Alaskan Way Main Corridor (from Lander)	66,117	66,870	66,661
Bridge Rehab (CPT-10%) (to Northgate Bridge)	156,240	156,578	156,690
City Center Streetcar (CPT-10%)	108,515	312,250	313,500
Northgate Bridge and Cycle Track (CPT-10%) (from Bridge Rehab)	170,128	170,496	170,618
S. Lander St. Grade Separation (from Main Corridor)	201,657	203,954	203,316
Seawall LTGO (CPT-10%) (to Habitat Beach)	1,449,098	1,445,093	1,448,876
Habitat Beach	40,911	40,631	40,848
2017B Bond Issue			
CWF Overlook (CPT-2.5%)	224,630	226,005	227,030
2018A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	442,215	439,890	441,750
2018B Bond Issue			
Alaskan Way Corridor (from King St.)	62,792	62,910	62,916
CWF Overlook (CPT-2.5%)	234,540	235,130	235,418
2019A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	930,075	931,200	926,200
Alaskan Way Viaduct Replacement (Habitat Beach) (CPT-2.5%)	81,400	84,275	82,025
Seawall (CPT-2.5%)	211,450	212,825	213,950
2019B Bond Issue			
CWF Overlook (CPT-2.5%)	66,695	65,728	64,726
2020A Bond Issue			
Alaskan Way Corridor (CPT-2.5%)	864,350	864,100	862,600
CWF Overlook (CPT-2.5%)	102,100	99,100	101,100
2021A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	600,550	601,800	597,300
Alaskan Way Main Corridor (from W. Seattle Bridge & Misc. Proj.)	29,996	59,989	59,980
23rd Ave (Rdcd for MW (BTG) (from Spokane)) - R	352,706	399,564	399,564
AAC Northgate (BTG) (from Spokane) - R	284,693	322,515	322,515
Arterial Asphalt & Concrete (from Spokane (BTG)) - R	28,199	31,945	31,945
Arterial Asphalt & Concrete (from Linden (BTG)/Spokane))-R	16,854	19,093	19,093
Bridge Rehab (BTG) (from Spokane) - R	231,312	261,995	261,579

Debt Service by Fund	2024 Actual ¹	2025 Adopted	2026 Estimate
Bridge Seismic (BTG) - R	119,664	138,419	139,119
Bridge Seismic (BTG) (from Bridge Rehab) - R	367,652	416,324	414,842
Bridge Seismic (BTG) (from Spokane) - R	156,581	177,383	177,383
Chesiahud (BTG) (from Spokane) - R	71,173	80,629	80,629
King Street Station (BTG) - R	257,433	288,969	285,069
Linden (BTG) (Rdcd for AA - from Spokane) - R	97,023	109,913	109,913
Mercer West (CPT) - R	507,235	579,844	581,844
Mercer West (CPT) (from Bridge Rehab - BTG) - R	174,151	197,206	196,504
Mercer West (CPT) (from Spokane) - R	128,112	145,132	145,132
Mercer West (from 23rd (BTG) (from Spokane)) - R	17,395	19,706	19,706
Seawall (CPT) - R	796,329	883,331	889,331
Sidewalks (BTG) (from Spokane) - R	71,173	80,629	80,629
Spokane (Rdcd for AAC (BTG)) - R	71,444	80,935	80,935
2021B Bond Issue			
Overlook Walk and East-West Connections Project (CPT-2.5%)	260,708	263,858	261,958
2022A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	718,600	715,800	717,600
Alaskan Way Main Corridor (from W. Seattle Bridge Imm. Resp.)	593,463	1,186,512	1,185,271
Overlook Walk and East-West Connections Project (CPT-2.5%)	324,850	324,050	323,050
Linden (BTG) – R	391,800	388,400	394,600
Mercer West (CPT) (from 2012 Mercer) – R	311,300	312,900	314,100
Seawall (CPT) – R	176,800	177,000	172,000
2023A Bond Issue			
Overlook Walk and East-West Connections Project (CPT-2.5%)	227,250	228,000	228,500
2025A Bond Issue			
Alaskan Way Main Corridor (CPT-2.5%)	-	417,080	651,061
Overlook Walk and East-West Connections Project (CPT-2.5%)	-	162,225	253,233
Transportation Fund Total	23,894,859	32,988,806	21,185,299
Short-Term Rental Tax Fund			
2018B Bond Issue			
Low Income Housing	1,358,268	1,357,753	1,355,615
2019B Bond Issue			
Low Income Housing	651,903	652,440	652,426
Short-Term Rental Tax Fund Total	2,010,170	2,010,193	2,008,041
Payroll Expense Tax Fund			
2023A Bond Issue			
Drive Clean Seattle Fleet Electric Vehicle Infrastructure	477,500	475,500	472,750
2024A Bond Issue			
Electrical Infrastructure Upgrades	16,340	69,625	73,250

Debt Service by Fund	2024 Actual ¹	2025 Adopted	2026 Estimate
2025A Bond Issue			
Electrical Infrastructure Upgrades	-	135,188	211,027
Drive Clean Seattle Fleet Electric Vehicle Infrastructure	-	139,050	524,378
Payroll Expense Tax Fund Total	493,840	819,363	1,281,405
Finance & Administrative Services Fund			
2015A Bond Issue			
City Hall	758,375	757,375	759,750
Justice Center	1,919,750	1,926,125	1,933,125
Seattle Municipal Tower & Police Support	8,524,006	8,497,369	8,606,003
2016A Bond Issue			
Financial IT Upgrades (FAS)	2,342,125	-	-
2017 Bond Issue			
Financial IT Upgrades (FAS)	1,730,750	1,727,250	-
2018A Bond Issue			
Financial IT Upgrades (FAS)	1,059,250	1,058,500	1,060,500
2019A Bond Issue			
FAS IT Initiative	130,750	130,125	129,250
SMT Chiller	374,875	375,250	374,875
2020 Bond Issue			
SMT Chiller	675,500	676,500	676,250
SMT Elevator	155,250	154,750	159,000
City Hall-R	2,328,850	2,343,350	2,358,100
Justice Center-R	2,334,350	2,343,600	2,358,350
2021A Bond Issue			
SMT Elevator	516,750	514,250	516,000
Human Capital Management System	951,000	950,500	948,250
2022A Bond Issue			
SMT Elevator	1,100,950	1,101,150	1,100,150
Human Capital Management System	2,474,600	2,475,800	2,474,000
City Hall - R	1,129,750	1,124,150	1,127,550
Justice Center - R	1,129,750	1,124,150	1,127,550
2023A Bond Issue			
SMT Elevator	365,750	364,500	362,750
Human Capital Management System	1,403,250	1,400,750	1,401,000
2024A Bond Issue			
SMT Elevator	104,903	739,000	740,375
2025A Bond Issue			
Human Capital Management System	-	697,251	2,349,110
Seattle Municipal Tower Elevator Rehab	-	92,700	260,340
Finance & Administrative Services Fund Total	31,510,533	30,574,395	30,822,278
Grand Total	115,520,793	118,241,380	104,002,843

2025 Statements of Legislative Intent, As Adopted*

ARTS-011S-A-1	Request that ARTS create citywide and municipal arts plans
CARE-001S-A-1	Request reporting from CARE on Call Center staffing and operations
CARE-101S-A-1	Request CARE create Community Crisis Responder public data dashboard and request reporting on Seattle Restoration Program
CBO-002S-A-1	Request that CBO collaborate with SDHR to report on developing or enhancing programs for City employees subject to layoff
CBO-003S-A-2	Request that CBO report on past budget underspend and grants
CBO-004S-A-1	Request that CBO and SCERS analyze an early retirement incentive for City employees
FAS-004S-A-1	Request that FAS report on implementing a comprehensive responsible contractor policy for City contracts
FAS-005S-A-1	Request that FAS explore establishing real estate agent solicitation cease and desist program
HSD-007S-A-1	Request that HSD and OH provide a report on Good Neighbor Agreements
HSD-031S-A-2	Request that HSD report on sobering center needs
HSD-038S-A-1	Request that HSD report on a landscape analysis and an implementation plan for addressing gun violence in Seattle schools
HSD-040S-A-2	Request that HSD and SDCI report on how best to distribute rental assistance to ensure maximum distribution to households at risk of homelessness or eviction or currently homeless or in eviction proceedings
ITD-002S-A-1	Request that the Executive collaborate with the City Council to establish an advisory workgroup to explore alternative financing and operating models for the Seattle Channel to ensure its long-term sustainability
MO-001S-A-1	Request that the MO provide quarterly reports regarding activities and performance of the Unified Care Team (UCT), and any collaborating departments that manage the City's response to unsanctioned encampments

MO-002S-A-1	Request that the Executive provide an inventory of City-funded youth programs
MO-003S-A-1	Request a report from MO on a comprehensive Recreational Vehicle strategy
OED-006S-A-1	Request that OED report on an inventory and assessment of all business outreach and technical assistance the City provides across departments
OED-008S-A-1	Request that OED provide a mid-year status update on the programs offered under the “Generating Wealth in Communities of Color” pillar
OEM-102S-A-1	Request that OEM report on city-wide emergency preparedness training, and recognize OEM's key role among Seattle's public safety departments
OH-001S-A-1	Request that OH produce a Seattle Housing Investment Plan that takes a comprehensive look at all affordable housing investments by the City for 2025-2030
OH-004S-A-1	Request that OH explore use of bonds and master leasing for development of affordable housing
OH-005S-A-1	Request OH to provide quarterly vacancy data reports on city-funded rental housing projects
OPCD-003S-A-2	Request that OPCD report on strategies to attract food retailers to food deserts
OPCD-005S-A-1	Request that OPCD develop a plan to support small business economic development through the Equitable Development Initiative
SDCI-003S-A-1	Request that SDCI, in consultation with HSD, report on utilization of RRIO for proactive eviction prevention
SDCI-004S-A-1	Request that SDCI provide a report on tree-related data, enforcement, and the payment-in-lieu program
SDOT-104S-B-1	Request that SDOT provide a report on the performance measures and evaluation criteria used for consideration of bus-only lanes
SDOT-105S-A-1	Request that SDOT provide a report on the pothole repair program and performance indicators for potholes and roadway conditions
SDOT-106S-A-1	Requests that SDOT provide recommendations on honorary street naming policies

SDOT-107S-A-1	Request that SDOT provide a report on implementing transit security improvements, services, and policy
SPD-103S-A-2	Request that SPD report on its Parking Enforcement Officer hiring process
SPD-108S-A-2	Request that SPD provide quarterly reports on staffing, overtime, and performance metrics
SPD-109S-A-1	Request that SPD study childcare options for sworn employees
SPD-110S-A-1	Request that SPD report on officer recruitment and retention
SPD-111S-A-1	Request that SPD report on automated sound enforcement technology
SPR-014S-A-1	Request that SPR report on the timeline for redeveloping the Lake City Community Center

* The City Council re-adopts 2025 Statements of Legislative Intent by resolution in early 2025. As a result, the items on this list may change.

2025 STATEMENT OF LEGISLATIVE INTENT

V1

ARTS-011S-A

Request that ARTS create citywide and municipal arts plans

SPONSORS

Maritza Rivera, Tanya Woo, Sara Nelson

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Office of Arts and Culture (ARTS) provide a citywide plan for arts and culture and a new municipal arts plan.

Citywide art plan:

The Council requests that ARTS work with all City departments that receive funding for purposes related to arts and culture to collaborate on a plan that would govern arts and cultural investments across the City. This Citywide plan would address admissions tax, General Fund, and JumpStart funding. 1% for Arts/public art funding would be covered by the municipal arts plan described below. The intent of the plan is to create a framework by which ARTS serves as a central repository of information about how arts funding across the departments is being spent, both by ARTS and by other departments. The Council requests that ARTS collaborate with other departments to set Citywide goals for arts and cultural programming and investments. The plan should include data and outcomes for each department program and investment.

Municipal arts plan:

The City's 1% for Arts program requires that appropriations for construction projects include an amount equal to one percent of the estimated cost of each project to support public works of art. Expenditure of these and additional funds used for public art are guided by a municipal arts plan. Seattle Municipal Code Section 20.32.040.A requires that ARTS "[p]repare, adopt and amend with the Mayor's approval a plan and guidelines to carry out the City's art program, which shall include, but not be limited to a method or methods for the selection of artists or works of art and for placement of works of art." Since 2016, the municipal arts plan has not included a narrative description that includes the following information:

- Describe new projects public arts funding will support;
- Compare the size and number of new projects to the size and number of projects funded since 2015;
- Explain how ARTS conducts outreach and community engagement, particularly to communities of color who are underrepresented in the arts and culture sector; and
- Provide an annual balance of unprogrammed funds carried over since 2015.

The Council requests that ARTS provide the information described above in its municipal arts plan in 2025.

Responsible Council Committee(s): Sustainability, City Light, Arts & Culture

DUE DATE: June 30, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V2

CARE-001S-A

Request reporting from CARE on Call Center staffing and operations

SPONSORS

Maritza Rivera, Cathy Moore, Robert Kettle

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Community Assisted Response and Engagement (CARE) Department provide quarterly written reports to the Public Safety Committee, the first report due no later than March 31, 2025, on staffing levels and operational updates for the Call Center, to include the following: response times for emergency calls; response times for non-emergency calls; current call-taker position vacancies; estimated time to fill identified vacancies; and, call-taker turnover year-to-date. This SLI would also request that the CARE Department create and maintain a regularly updated publicly accessible online dashboard, no later than March 31, 2025, providing information on the Call Center, to include details of response times for emergency, and non-emergency calls, and call volumes for emergency and non-emergency calls.

Responsible Council Committee(s): Public Safety

DUE DATE: March 31, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

CARE-101S-A

Request CARE create Community Crisis Responder public data dashboard and request reporting on Seattle Restoration Program

SPONSORS

Maritza Rivera, Robert Kettle, Sara Nelson

DESCRIPTION

This Council Budget Action (CBA) would request that the Community Assisted Response and Engagement (CARE) Department, by no later than June 30, 2025:

1) Create a publicly accessible ongoing online dashboard to be regularly updated providing information on Community Crisis Responder (CCR) teams, to include details of CCR dispatches, responses, resolutions, and other relevant outcome data.

- Thorough data collection was one of the goals of the dual dispatch pilot program, with the intent that it would help guide program development. A year after that program's launch, little data is available regarding (1) the specific benefits that CARE response provided, from the perspective of those who received that response; and (2) CARE's service integration with partner agencies.
- This requested dashboard would provide the much needed information to show CARE's progress and outcomes as it expands.

2) Provide a written report to the Public Safety Committee describing the priorities and goals of the Seattle Restoration Program, and information about the role and responsibilities of the new Director position in this program.

- The Seattle Restoration Program Director will oversee the new Downtown Activation Team (DAT), adding a public safety focus to the existing Downtown Activation Plan (DAP) while leveraging the contributions of various City departments. This position was included in the Executive's 2025-2026 Proposed Budget, and it has been filled.
- Since this program is new and the position has been filled, more details on the program as a whole and its relationships with Unified Care Team (UCT) and the DAP should be reported to the Public Safety committee no later than June 30th, 2025.

Responsible Council Committee(s): Public Safety

DUE DATE: June 30, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

CBO-002S-A

Request that CBO collaborate with SDHR to report on developing or enhancing programs for City employees subject to layoff

SPONSORS

Budget Committee

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the City Budget Office (CBO) collaborate with the Seattle Department of Human Resources (SDHR) to report on developing or enhancing programs related to employment or other opportunities for City employees subject to layoff. This SLI relates to CBO-002-A-2, which would provide a six-month restoration of City positions subject to layoff in the Department of Neighborhoods, Finance and Administrative Services, Seattle Department of Construction and Inspections, SDHR, and Seattle Information Technology.

SDHR currently administers the following programs for employees subject to layoff:

- Project Hire job referral program for civil service employees,
- Reinstatement list for civil service employees,
- Learning and skill building opportunities,
- Employee Assistance Program services, and
- Continued healthcare coverage under the Consolidated Omnibus Budget Reconciliation Act (COBRA).

This SLI requests CBO to work with SDHR to (1) further develop or enhance programs for City employees subject to layoff, (2) propose a timeline and implementation plan, and (3) provide accompanying policies or legislation, as appropriate.

CBO and SDHR are encouraged to consider a wide variety of enhancements, including but not limited to clearly describing the Project Hire program criteria and nomination process; expanding coverage of the Project Hire and reinstatement list to exempt employees; broadening the scope of job referrals in the Project Hire program; and increasing visibility and notice of layoff programs and career transition resources.

Responsible Council Committee(s): Finance, Native Communities & Tribal Governments

DUE DATE: June 2, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V2

CBO-003S-A

Request that CBO report on past budget underspend and grants

SPONSORS

Sara Nelson

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the City Budget Office (CBO) provide a report on historical underspend from 2018 through 2023, organized by fund and department. The report should analyze and identify the specific reasons for the underspend, and where appropriate (e.g. affordable housing), identify reforms and process improvements to expend appropriations more expeditiously.

This SLI would also request that CBO and Central Staff collaborate on a process that uses information from the twice-yearly budget-to-actual reports requested of CBO and the Office of City Finance in Resolution 32116, and other budget monitoring systems used by the Executive, to demonstrate the need for additional appropriations in comprehensive supplemental budget requests, including the annual carryforward legislation, the mid-year supplemental budget legislation, and the year-end supplemental budget legislation. This process should analyze budget savings during the year as a way to streamline requests for additional appropriations.

Finally, this SLI would request that CBO develop a searchable and sortable database of outstanding City contracts and grants (exclusive of EDI awards) as of December 31, 2024, encompassing the three departments with the largest portfolio of grants to non-profit providers. At a minimum, this database must include: (1) the contracting/granting City agency; (2) the date the item was originated; (3) the amount of the item; (4) the name of the receiving organization; (5) the contract/grant deliverables; and (6) any performance measures listed in the contract/grant.

Responsible Council Committee(s): Governance, Accountability, & Economic Development

DUE DATE: July 31, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

CBO-004S-A

Request that CBO and SCERS analyze an early retirement incentive for City employees

SPONSORS

Budget Committee

DESCRIPTION

This Statement of Legislative Intent requests that the City Budget Office (CBO) work with the Seattle City Employees Retirement System (SCERS) to evaluate the financial and operational impacts of providing an early retirement incentive to City employees. As the City enters a period of slower growth, such an incentive could be a useful tool for managing transitions in the City's workforce.

Responsible Council Committee(s): Finance, Native Communities & Tribal Governments

DUE DATE: June 2, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

FAS-004S-A

Request that FAS report on implementing a comprehensive responsible contractor policy for City contracts

SPONSORS

Dan Strauss

DESCRIPTION

This Statement of Legislative Intent (SLI) requests that the Department of Finance and Administrative Services (FAS) report on implementing a comprehensive responsible contractor policy for City contracts.

The City has legislated a variety of requirements in the Seattle Municipal Code for City contracts, including but not limited to equality in contracting (Chapter 20.42); nondiscriminatory provision of benefits (Chapter 20.45); and commitment to engaging in fair and responsible business practices (Chapter 20.46). In Chapter 20.46, contractors are prohibited from engaging in “unfair business practices,” which are limited to criminal or systematic deceptive, fraudulent, or abusive acts under state and federal consumer laws.

This SLI requests FAS to work in consultation with the City Attorney’s Office, stakeholders, and other jurisdictions to (1) develop contract requirements that expand upon existing legal obligations and require a comprehensive commitment to responsible business practices, (2) provide an implementation plan for adopting such requirements, and (3) provide accompanying legislation, as appropriate.

When developing additional contract requirements, FAS should consider model policies, such as the Sound Transit Responsible Contractor Policy, and the following criteria:

- Demonstrated compliance with local, state, and federal labor standards;
- Employee compensation that supports workforce equity and is at or above the prevailing or living wage;
- Provision of workforce benefits, such as health insurance and compensated days off;
- Prioritization of worker safety and promotion of training opportunities to improve the quality of the workforce;
- Provision of a worker complaint and grievance procedure;
- Respect for the right of employees to bargain collectively and commitment to remaining neutral in labor organizing drives;
- Established labor harmony agreement; and
- Support for environmental and energy efficiency policies.

2025 STATEMENT OF LEGISLATIVE INTENT

FAS may consider whether certain criteria are appropriate for specific types of contracts, such as those for projects valued above \$373,000 and requiring a request for proposal or request for qualification process.

Responsible Council Committee(s): Finance, Native Communities & Tribal Governments

DUE DATE: April 1, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

FAS-005S-A

Request that FAS explore establishing real estate agent solicitation cease and desist program

SPONSORS

Tanya Woo

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Department of Finance and Administrative Services (FAS) explore the development of a real estate agent home solicitation cease and desist program for homeowners in certain geographic areas who do not want to be contacted regarding the sale their homes. This would be modeled after a similar program that is operating in New York State.

Responsible Council Committee(s): Governance, Accountability, & Economic Development

DUE DATE: May 1, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

HSD-007S-A

Request that HSD and OH provide a report on Good Neighbor Agreements

SPONSORS

Robert Kettle, Sara Nelson

DESCRIPTION

This Statement of Legislative Intent (SLI) requests that the Human Services Department (HSD) and the Office of Housing (OH), working with the King County Regional Homelessness Authority (KCRHA), provide a report on Good Neighbor Agreements (GNA). For the purpose of this SLI, GNAs are agreements that are designed to proactively manage relationships with neighboring community stakeholders, including residents and businesses, related to a physical location that 1) provides affordable housing to any population, including Permanent Supportive Housing or 2) provides services to people experiencing homelessness, such as but not limited to, day centers and shelters.

The report should include the following information:

- 1) Describe HSD, OH and KCRHA's current practices regarding GNAs for City-funded projects, including:
 - a) the specific types of city-funded projects for which a GNA is required; b) what, if any, minimum standards are required for all GNAs; c) the length of time that a GNA is required for a project (for example, one year versus on-going)
- 2) Describe the types of issues that existing GNAs are designed to address
- 3) Describe any relevant legal limitations to requiring providers to address illegal or disruptive behavior happening both internally and externally to the building, for example on the sidewalk or right of way.
- 4) Describe how those limitations can be overcome based on best practices. For example, does pro-active outreach for medication management or other types of substance abuse treatment reduce GNA-related issues?
- 5) Describe best practices for GNAs based on local, state and national research, including recommended best practices for regularly reaching out to neighborhood residents to understand and pro-actively address concerns (for example via community meetings, a survey, etc.).
- 6) Assess the option of requiring GNA longer than one year for OH-funded projects (the current standard) and describe any cost or other impacts to consider in doing so
- 7) Recommend a consistent set of standards that the City should incorporate into all GNAs and specify what types of projects should be subject to a GNA.
- 8) Provide a plan and timeline for incorporating the recommended set of standards into existing and new provider contracts for implementation no earlier than January 1, 2026. The report should detail any challenges, and how to address them, related to amending existing contracts in order to integrate this recommended set of standards.
- 9) Recommend a plan for monitoring and enforcing provider compliance with GNA standards as incorporated into their contracts.

2025 STATEMENT OF LEGISLATIVE INTENT

Background on Current GNA practices

The Human Services Department (HSD) requires that providers who operate services such as shelters, day centers and transitional housing to use good neighbor agreements. HSD contracts for these services, which transferred to KCRHA in 2022, include such agreements as a required performance standard. Agreements vary by project and are informed by local community input.

The Office of Housing (OH) requires a good neighborhood agreement for the first year of operations of all affordable housing projects, including but not limited to Permanent Supportive Housing. In addition, OH loan documents require each project's management plan to describe their community relations plans and processes for resolving neighborhood complaints. OH Asset management staff reviews management plans as the project is becoming operational to make sure the plan addresses all the provisions required in their loan agreement. Organizations are required to provide OH with any changes to their management plans on an annual basis.

HSD should submit the reports to the Chair of the Housing and Human Services Committee by July 30, 2025.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: July 30, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V2

HSD-031S-A

Request that HSD report on sobering center needs

SPONSORS

Maritza Rivera, Sara Nelson

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Human Services Department (HSD) report on various dimensions of a potential future sobering center in Seattle. The report shall include:

- A data-informed recommendation about best-practices for the design and operation of a sobering center;
- Analysis of the feasibility of such a sobering center being used to address individuals arrested under Seattle's drug possession laws; this analysis should include an evaluation of the number of individuals who would need to be sent to a sobering facility, and the feasibility for such a facility to be secure; that evaluation should include collaboration with Seattle Police Department where appropriate;
- Discussion of HSD's involvement in the Seattle-based sobering center being planned by King County; and,
- Analysis of any opportunity to use the King County sobering center to meet Seattle's needs.

Sobering centers serve people experiencing homelessness or housing precarity by providing them an indoor place to rest, typically overnight. Many shelters will not accept individuals who are or who seem intoxicated, who may be incontinent due to intoxication, or who may become argumentative or aggressive when they become sober. Individuals may also have other behavioral-health issues with symptoms that shelter operators mistakenly associate with intoxication or substance use disorder (SUD). Sobering centers can be a last-resort indoor place of refuge for individuals facing a complex set of challenges.

Individuals who are severely intoxicated cannot give informed consent to connection with SUD treatment resources, which could include assignment to a case manager, medication-assisted treatment (MAT) such as buprenorphine administration, and entry into inpatient treatment. When an individual regains sufficient sobriety to give informed consent while at a sobering center, an opportunity is created to connect that individual not only with needed treatment but with additional assistive resources.

The Dutch Shisler Sobering Center ("KC Sobering Center"), which was funded by King County and operated through a contract with Pioneer Human Services, left its longtime rented Boren Avenue location in 2019 when the building was sold. At that time, the KC Sobering Center served over 1,500 per year, providing health-supervised shelter for up to 80 individuals per night. Following the Center's closure at that location, King County briefly secured sequential temporary locations for its operation, but at this time there is no permanent sobering center operating in Seattle. Without a sobering center, first responders sometimes transport individuals to hospital Emergency Departments to rest and recover overnight. In 2021 King County expressed intent to direct \$3.8 million in COVID-19 federal

2025 STATEMENT OF LEGISLATIVE INTENT

funding to establish a new sobering center in Seattle. King County Department of Community and Human Services (DCHS) has indicated that as of late October, 2024 they are in final stages of review of a proposal to site a new sobering center in Seattle. DCHS has stated that they are coordinating with HSD and the Mayor's office on these plans and anticipate the center opening in 2025.

The report should be submitted to the Housing and Human Services Committee and the Central Staff Director by June 30, 2025.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: June 30, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

HSD-038S-A

Request that the HSD report on a landscape analysis and an implementation plan for addressing gun violence in Seattle schools

SPONSORS

Sara Nelson, Maritza Rivera, Cathy Moore

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Human Services Department (HSD) report on a landscape analysis and an implementation plan for addressing gun violence in Seattle schools.

In response to recent gun violence in Seattle schools, the 2025-2026 Proposed Budget includes \$4.25 million and 1.0 FTE to support school-based violence intervention specialists, expand safe passage program, and create a family resource fund for those participating in case management. Seattle Public Schools has also made additional investments in public safety, such as hiring a new executive director of safety and security. According to HSD, the City's investments will be deployed at 11 pilot schools, chosen based on a multi-departmental collaboration led by the Mayor's Office, with reference to data from the Seattle Police Department (SPD), Seattle Public Schools (SPS), and the Office of the Superintendent of Public Instruction (OSPI). HSD will lead work on developing contracts to distribute funding to the schools. Ongoing meetings between HSD, SPS, and potential providers are informing the scale of resources needed at each school for various strategies.

This SLI is intended to provide transparency and clarity on City investments addressing gun violence in Seattle schools, including the interrelationship of the proposed new investment and the Seattle Community Safety Initiative or other current City programs that address gun violence in schools, and the basis for proposed additional investment in any currently funded program area. The report should include, but not be limited to, the following:

1. A landscape analysis that provides:
 - a. An overview of efforts and investments at the local, regional, state, and federal levels that address gun violence in Seattle schools.
 - b. An overview of comparable jurisdictions' strategies to address gun violence in schools, and any lessons learned from other jurisdictions that are being applied to the proposed new investments.
 - c. A review of City programs, investments, or policies, both past and present, related to addressing gun violence in schools, and an analysis about impact or, at a minimum, lessons learned that are being applied to the proposed new investment.

2025 STATEMENT OF LEGISLATIVE INTENT

2. An implementation plan, financial plan, and additional program information for the proposed new investment addressing gun violence in Seattle schools, which includes but is not limited to:
- a. Specific activities to be funded by the investments
 - b. A breakdown of anticipated costs for those activities
 - c. Anticipated program deliverables and outcomes;
 - d. Performance metrics that will be used to evaluate the initiative's effectiveness; and
 - e. The process by which HSD will coordinate with other departments, jurisdictions, and agencies in implementing and evaluating these investments.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: May 30, 2025



2025 STATEMENT OF LEGISLATIVE INTENT

V2

HSD-040S-A

Request that HSD and SDCI report on how best to distribute rental assistance to ensure maximum distribution to households at risk of homelessness or eviction or currently homeless or in eviction proceedings

SPONSORS

Cathy Moore, Tammy Morales, Robert Kettle

DESCRIPTION



2025 STATEMENT OF LEGISLATIVE INTENT

This Statement of Legislative Intent (SLI) would request that prior to issuing a Request for Proposals (RFP) for Homelessness Prevention services that the Human Services Department (HSD) and the Seattle Department of Construction and Inspections (SDCI) submit a report to the Council with the following information:

- A description of research on best practices regarding identifying and targeting households most at risk for homelessness for prophylactic as well as immediate need rental assistance.
- An explanation of how the approach in the RFP incorporates identified best practices.
- The results of a racial equity toolkit regarding deployment of rental assistance, which should include an analysis of the costs and benefits of deploying rental assistance through multiple community-based organizations (CBOs) as compared to a single large organization, such as United Way. The analysis should include potential strategies to have a single organization administer funding while preserving access to rental assistance funding for communities served by CBOs.
- A description of outcome data that will be collected for organizations receiving rental assistance funds.
- A timeline for releasing the RFP.

Background: Homeless prevention contracts were transferred to the King County Regional Homelessness in 2022, along with other homeless service contracts. In mid-2024, the Executive announced that the contracts would be transitioned back to HSD, beginning in fall of the same year. Currently, HSD contracts with eleven community-based organizations for rental assistance. In 2025, the total annual contract amounts are anticipated to be \$4.6 million, with \$2.4 million from the general fund and \$2.2 million from the Housing Levy (another approximately \$200,000 of Housing Levy dollars is used to cover administrative costs associated with deploying the funds). Additionally, HSD will receive investment earnings from the Housing Levy Rental Production and Preservation fund balances that must be used as rental assistance, as required in the Housing Levy Administrative and Financial (A&F Plan) Plan adopted by Council in 2024.

The A&F Plan also provides the requirements for eligible households and use of funds for any homelessness prevention services funded by the Housing Levy. Eligible uses include rent payments, rent or utility arrears and security deposits.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: June 30, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

ITD-002S-A

Request that the Executive collaborate with the City Council to establish an advisory workgroup to explore alternative financing and operating models for the Seattle Channel to ensure its long-term sustainability

SPONSORS

Dan Strauss

DESCRIPTION

This Statement of Legislative Intent (SLI) requests that the Executive collaborate with the City Council to establish an advisory workgroup to explore alternative financing and operating models for the Seattle Channel in recognition of declining cable franchise fee revenues.

In 1997, responsibility for the City's municipal television station moved from the Seattle Public Library to the City's technology group that would later become Seattle Information Technology (Seattle IT). In early 2001, Mayor Paul Schell and Councilmember Jim Compton created the Seattle Commission on Electronic Communication that was charged with developing a short-term and long-term vision and direction for the City of Seattle's television station and website in order to increase public awareness, understanding, and participation in government, community, and cultural affairs. The fourteen-member volunteer Commission was composed of experts from local for-profit and non-profit media, the University of Washington, and local area technology companies. The Commission held meetings every two weeks over a six-month period and delivered its final report containing thirty-one recommendations for the future of the City's television station and website in December 2001. In 2002, the City's television station relaunched under the Seattle Channel moniker with a new mission to inform and engage Seattleites in the governmental, civic, and cultural affairs of the city.

The operations and activities of the Seattle Channel are funded by revenues raised from franchise fees assessed on cable television providers' gross revenues. Cable franchise fees have been declining for a number of years, likely due to customers switching away from traditional cable television service towards streaming options. Similar to the reimagining that occurred in 2001, this financing challenge presents an opportunity for the City to utilize outside experts to ensure the long-term sustainability of the Seattle Channel and its robust array of award-winning programming.

This SLI expresses the Council's commitment to work with the Executive to establish a Seattle Channel Advisory Workgroup that will assist in charting the next era in the evolution of the Seattle Channel. The Council intends the Workgroup to be composed of members with professional or research experience associated with the media, arts, finance, or news industries. The Chair of the Finance, Native Communities & Tribal Governments Committee (Finance Committee) in consultation with the Chair of the Parks, Public Utilities, and Technology Committee will work with the Mayor to select Workgroup members and to facilitate regularly occurring meetings to assist the Workgroup in accomplishing its goals. It is anticipated that the Workgroup will be composed of seven members: the Seattle IT Chief Technology Officer, or their designee, and six appointed members. The Workgroup will be advised by Seattle Channel staff. The Mayor and the Chair of the Finance Committee will each appoint three of the appointed members.

2025 STATEMENT OF LEGISLATIVE INTENT

In addition to other research activities, the Workgroup should explore the operating and financing models of other government access television stations inside and outside of Washington State for creative ideas for managing the City's declining cable franchise fee revenues.

It is envisioned that the Workgroup will generate recommendations addressing, at a minimum, the following areas:

- Financing - donations, sponsorships, advertising, grants, subscriptions, etc.
- Governance - remaining a City owned and operated service, operating as a non-profit or independent entity, or establishing state, county, regional partnerships, etc.
- Operations - partnerships with other governmental entities, establishing a consortium to create operating efficiencies, etc.

The Workgroup will be requested to deliver recommendations to the Council and the Mayor by no later than June 30, 2025. The Workgroup will dissolve upon delivering its final recommendations.

Responsible Council Committee(s): Finance, Native Communities & Tribal Governments

DUE DATE: June 30, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

MO-001S-A

Request that the MO provide quarterly reports regarding activities and performance of the Unified Care Team (UCT), and any collaborating departments that manage the City's response to unsanctioned encampments

SPONSORS

Budget Committee

DESCRIPTION

This Statement of Legislative Intent (SLI) requests that the Mayor's Office (MO) provide quarterly reports regarding activities and performance of the Unified Care Team (UCT), and any collaborating departments that manage the City's response to unsanctioned encampments.

This request is seeking information similar to what was provided by the Human Services Department (HSD) in response to the UCT Reporting SLI included in Resolution 32129, which adopted the Statements of Legislative Intent for the 2024 Adopted Budget. After the first quarterly report is submitted, the Mayor's Office and the Chair of the Housing and Human Services Committee will work together on any revisions needed to better meet City Council's reporting needs.

The reported metrics should convey the performance in the following areas:

- 1) By region, the number of requests related to encampments in public spaces received through the City's Customer Service Bureau.
- 2) By region, the number of:
 - a. Active encampment sites (snapshot of the last Friday of the quarter)
 - b. Number of resolutions where offers of shelter were made by resolution categories:
 - Advanced Notice
 - Immediate Hazard/Obstruction
 - Outreach Led (baseline data for 2024)
 - Recreational Vehicle (RV) Remediations
 - c. Unique sites where at least one encampment resolution or RV Remediation occurred during the reporting period
 - d. A list of sites with the most UCT actions (in order to show repopulation activity).
- 3) By region:
 - a. The number of offers of shelter extended.
 - b. The number of offers accepted, resulting in a referral to shelter.
 - c. Demographics of those referred to shelter.
 - d. The number of confirmed shelter enrollments, representing the minimum number of people enrolled in shelter following a referral due to HMIS-related challenges.
 - e. The number of offers of shelter that were declined, out of all offers extended.
 - f. If possible, the stated reason why offers of shelter were declined.

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- 4) Information on hazardous conditions and responses taken to mitigate harm, including:
 - a. Number of active encampment sites where hazardous and unsafe conditions are identified, such as hazardous materials, large amounts of debris, mobility impacts, and proximity to waterways (snapshot of the last Friday of the quarter)
 - b. A summary of actions taken to mitigate harm, including trash mitigation and hygiene stations, sharps disposal containers.
 - c. Data on fire & public safety incidents with a confirmed nexus with encampments or homelessness.
- 5) Breakdown of UCT actions (trash mitigation, immediate hazard/obstructions, RV Remediations, Advanced Notice) by weekend versus weekday and region.
- 6) Update on:
 - a. Status update on hiring of the 14 Counselor positions
 - b. Overview of the challenges & successes each neighborhood team is seeing.
- 7) Clear definition of all terms used in the report.

The MO should submit the reports to the Chair of the Housing and Human Services Committee. Reports should be submitted by February 14, 2025, May 16, 2025, August 15, and Nov 14, 2025. The report due February 14, 2025 should cover activities conducted from October 1 through December 31, 2024.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: February 14, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

MO-002S-A

Request that the Executive provide an inventory of City-funded youth programs

SPONSORS

Joy Hollingsworth

DESCRIPTION

This Statement of Legislative Intent (SLI) would request the Executive to provide an inventory of youth programs funded by: Seattle Parks and Recreation, the Human Services Department, the Department of Education and Early Learning, and other departments as appropriate. The inventory should include, but not be limited to: program description, program fund sources and funding levels over the past five years, and population served (by age group, etc.).

Responsible Council Committee(s): Parks, Public Utilities & Technology

DUE DATE: June 30, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

MO-003S-A

Request a report from MO on a comprehensive Recreational Vehicle strategy

SPONSORS

Rob Saka, Joy Hollingsworth, Robert Kettle

DESCRIPTION

This Statement of Legislative Intent requests that the Mayor's Office (MO) take the lead on developing a report on a comprehensive Recreational Vehicle (RV) strategy. The strategy should be developed in partnership with the King County Regional Homelessness Authority (KCRHA) and departments participating in the Unified Care Team (UCT), including the Human Services Department (HSD), Seattle Department of Transportation (SDOT), Seattle Parks and Recreation (SPR), and Seattle Public Utilities (SPU).

The report should provide answer the following information:

- 1) Current approach to addressing RVs, including:
 - a. An overview of RV Remediation efforts, including departments involved and description of their roles;
 - b. Current programming and services efforts to help RV residents transition to housing;
 - c. A description of the unique needs of RV residents and challenges in addressing RV sites; and
 - d. Best and promising practices, and emerging trends, that have shown success in other jurisdictions across the state or country.
- 2) Recommendations addressing the following issues:
 - a. Programmatic approaches, policy changes and/or legislative changes that could:
 - i) make a measurable and more visible impact in the reduction of lived-in RVs on the city right of way; and
 - ii) better connect RV residents with housing and services;
 - b. How the City could best target its resources to specific geographic areas with the highest concentrations of lived-in RVs.
 - c) The recommendations should only include proposals that can be implemented within a year or less after being authorized by the Mayor and City Council. The recommendations should not include proposals that the City is incapable of implementing within a year, due to known limitations, such as officer staffing shortages.

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3) Recommendations on:

- a. Potential expansion of funding to specifically address what it would take to
 - i) make a measurable and more visible impact in the reduction of lived-in RVs on the city right way; and
 - ii) better connect RV residents with housing and services.
- b. Cost estimates for implementing recommendations, including:
 - i) For each recommendation, a low, medium and high cost option
 - ii) For each recommendation, the anticipated outcomes by low, medium and high cost option

The MO should submit the reports to the Chair of the Housing and Human Services Committee by September 1, 2025.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: September 1, 2024

2025 STATEMENT OF LEGISLATIVE INTENT

V1

OED-006S-A

Request that OED report on an inventory and assessment of all business outreach and technical assistance the City provides across departments

SPONSORS

Tammy Morales

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Office of Economic Development (OED) report on an inventory and assessment of all business outreach or technical assistance the City provides, across departments.

The City currently funds business outreach in a number of departments across the City, including but not limited to: OED, Department of Neighborhoods (DON), the Office of Sustainability and Environment (OSE), Seattle Department of Transportation (SDOT), Seattle City Light (SCL), Seattle Public Utilities (SPU), and the Office of Labor Standards (OLS), among many others. Council requests that OED, in collaboration with the Mayor's Office and the City Budget Office (CBO), survey every City department to understand our investments in business technical assistance and outreach. For each department's investments in business outreach or technical assistance, the report should include, but not be limited to, the following information:

- Description of programs, services and staffing providing business outreach or assistance in 2024 and proposed to be funded in 2025;
- Actual or anticipated program costs, including staffing, for 2024 and 2025;
- List of funded organizations with level of funding in 2024 and 2025, and descriptions of how those organizations work with businesses;
- Number of businesses assisted in 2024, and anticipated to be assisted in 2025;
- Number and percentage of BIPOC-owned businesses assisted in 2024, and anticipated to be assisted in 2025;
- Number and percentage of women-owned businesses assisted in 2024, and anticipated to be assisted in 2025;
- Geographic distribution of businesses assisted in 2024, and anticipated to be assisted in 2025, by Council District and specific neighborhoods where available; and
- Description of impact on businesses served (e.g. measurements of success, qualitative feedback).

This SLI would provide Council with information on the full array of assistance and outreach that the City provides to businesses from all departments, and the impacts of this outreach and assistance on different neighborhoods and businesses. Such information is intended to inform future decision-making and investments in business outreach and technical assistance, to encourage collaboration between departments, and to understand if there are neighborhoods that are underserved in this area.

Responsible Council Committee(s): Governance, Accountability, & Economic Development

DUE DATE: September 1, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

OED-008S-A

Request that OED provide a mid-year status update on the programs offered under the “Generating Wealth in Communities of Color” pillar

SPONSORS

Sara Nelson, Joy Hollingsworth, Tanya Woo

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Office of Economic Development (OED) report on a mid-year status update of the programs offered under OED's “Generating Wealth in Communities of Color” strategic pillar, including but not limited to the Business Community Ownership Fund, Capital Access Program, and the Tenant Improvement Fund.

The 2025-2026 Proposed Budget for OED continues to primarily advance strategies identified in the Future of the Seattle Economy (FSE) strategic framework, which was adopted by Council in Resolution 32099. The FSE framework includes five strategic pillars:

1. Investing in Talent and Building our Workforce
2. Supporting Small Business and Women- and Minority-Owned Business Enterprises
3. Generating Wealth in Communities of Color
4. Investing in Neighborhood Business Districts
5. Growing Businesses and Key Industries

The mid-year status report on investments in the Generating Wealth in Communities of Color pillar should include but not be limited to:

- Available funding for the year for each program;
- Number of applications received for each program to date;
- Number of awards and amounts of each award, either awarded with 2025 funding, or anticipated to be awarded by the end of 2025;
- Geographic distribution of awards distributed or anticipated in 2025; and
- Any information available to better understand anticipated demand in 2026.

Such information is intended to inform future decision-making and investments in programs that fall under the Generating Wealth in Communities of Color pillar, and to understand where further investments would be most impactful.

Responsible Council Committee(s): Governance, Accountability, & Economic Development

DUE DATE: June 30, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V2

OEM-102S-A

Request that OEM report on city-wide emergency preparedness training, and recognize OEM's key role among Seattle's public safety departments

SPONSORS

Robert Kettle

DESCRIPTION

This Statement of Legislative Intent (SLI) would: (1) request that the Office of Emergency Management (OEM) collect information and produce a report on the emergency preparedness trainings offered by City of Seattle departments, the Seattle Public School District (SPS) and the Port of Seattle (Port); and (2) state the Council's intent that OEM be recognized as a key part of Seattle's public safety infrastructure, and should be reflected as such in its administration and oversight.

The Council recognizes OEM's unique role in coordinating the training and emergency preparedness efforts of City of Seattle departments, as well as outside partners like SPS and the Port. The Council requests that OEM: (1) survey City departments and outside partners to determine how emergency preparedness curriculum is developed and training is executed within each organization, and (2) prepare a report that compares current practices with the best national and international practices, including how OEM interacts with its partners, and makes recommendations for systemic improvements.

The Council supports the proposed add of \$30,000 to the City Budget Office (CBO) to conduct an Emergency Management Assessment, including the review of OEM's funding, multijurisdictional framework, and organizational structure in comparison to peer cities. The Council recognizes OEM as a critical facilitator with City departments and other organizations, developing cross jurisdiction emergency preparedness plans, disaster mitigation measures, and response protocols, as well as operating the Emergency Operations Center during planned and unplanned events and incidents. The Council requests that the Executive consider these factors, and that the CBO study contemplates changes that would ensure that OEM is provided with adequate budget resources, sufficient independence and appropriate Mayoral oversight needed to complete its mission.

OEM should submit the report to the Chair of the Public Safety Committee and the Central Staff Director.

Responsible Council Committee(s): Public Safety

DUE DATE: August 5, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

OH-001S-A

Request that OH produce a Seattle Housing Investment Plan that takes a comprehensive look at all affordable housing investments by the City for 2025-2030

SPONSORS

Budget Committee

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Office of Housing (OH) produce a Seattle Housing Investment Plan that takes a comprehensive look at all affordable housing investments by the City, updates the production targets, and reviews the underlying funding models for the main sources of funding used to develop affordable housing for the years 2025-2030. These funding sources include the 2023 Housing Levy, Payroll Expense Tax (PET)/JumpStart, and Mandatory Housing Affordability (MHA) funds. The time period for this modeling coincides with the length of the 2023 Housing Levy which runs through 2030.

The result of this work will be a housing strategy that establishes clear targets for the next five years (2025-2030) for each of the programs supported by the Office of Housing, including: the Rental Production and Preservation Program, and the Homeownership and Sustainability Program. The targets for each program should include: number of units, and household Area Median Income (AMI) level to be served by the units, broken down by 30-50 percent AMI, 50-80 percent AMI, 80-100 percent AMI, and so forth. It is the intent that the targets related to AMI served will be achieved over the five-year period. In addition, it is the intent that efforts be made to increase the number of family-sized units (i.e. two- and three-bedroom units) over the five-year period.

Annual progress toward achieving the established targets will be included in OH's annual Investment Report, which is submitted to the City Council by June 30th of each year. Information to be provided in the annual report includes but is not limited to: number of units, income level served, unit size and geographic location of units. This information will be provided along with the 20-year housing growth targets for the City that are included in the Housing Appendix of the City's Comprehensive Plan, which include the amount of housing needed by income levels. Pairing these two pieces of information together will allow the City to monitor its progress towards achieving its targets and meeting overall housing needs.

The City's policies and priorities for all of the City's affordable housing funding will continue to reside in the Housing Levy Administration and Financial Plan and the Housing Funding Policies, approved by Council in 2024. The Proposed Comprehensive Plan also includes broader strategies related to the production and preservation of housing to meet not only the needs of low-income households where the need is greatest, but households across the income spectrum in an effort to ensure that everyone in Seattle has "housing that meets their needs."

Responsible Council Committee(s): Housing and Human Services

DUE DATE: May 1, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

OH-004S-A

Request that OH explore use of bonds and master leasing for development of affordable housing

SPONSORS

Dan Strauss

DESCRIPTION

This Statement of Legislative Intent would request that the Office of Housing (OH) explore the use of excess bonding capacity and master leasing for the development of affordable housing. OH should examine how King County has recently proposed such strategies to support the development of affordable housing through King County Council Motion 2024-0279.

Among other things, this should include a review of the Regional Workforce Housing Initiative Implementation Plan called for in Motion 2024-0279, expected to be published by March 31, 2025, and an analysis of any barriers, legal or otherwise, to the City of Seattle implementing similar policy choices.

This analysis should include an analysis of how the City can leverage its credit and debt capacity to secure affordable housing, including whether it is able to utilize a master lease structure whereby the City would execute a master lease, effectively guaranteeing debt service on whatever debt instrument works best (e.g., bonds, agency loan, bank loan, etc.). While the City would be obliged to meet the monthly master lease payments, such payments could be partially or completely offset by rental revenue from subleasing. This should be done with the goal of understanding if the City of Seattle is able to utilize the credit of the City through a master lease that would enable the city to obtain permanent financing at rates that lock in affordable rents.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: June 2, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

OH-005S-A

Request OH to provide quarterly vacancy data reports on city-funded rental housing projects

SPONSORS

Cathy Moore, Maritza Rivera, Sara Nelson

DESCRIPTION

This Statement of Legislative Intent (SLI) would request the Office of Housing (OH) to provide the City Council with quarterly vacancy data reports on city-funded rental housing projects. The initial report would be due on April 1, 2025.

OH currently reviews vacancy information for the over 350 City-funded rental housing buildings containing over 18,000 units, as part of an annual reporting requirement for such buildings. This review is done as part of OH's asset management functions. When needed, OH staff work with other public funding entities from King County, the State Department of Commerce, and the Washington State Housing Finance Commission to address issues identified in the annual reports. In addition, OH has created a committee to discuss strategies to engage providers with particularly troubled projects. Finally, OH is working on improvements to vacancy reporting including collaborating with other public funders to improve the statewide web based annual reporting system (WBARS) that tracks project level performance data including vacancy rates. Modifications are being made to WBARS to track vacancy data even more accurately.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: April 1, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V2

OPCD-003S-A

Request that OPCD report on strategies to attract food retailers to food deserts

SPONSORS

Rob Saka

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Office of Planning and Community Development (OPCD) work with the Office of Economic Development (OED) and the Office of Sustainability and Environment (OSE) report on best practices and strategies for attracting food retailers to food deserts.

The report should include information on siting and size requirements for different categories of grocery stores. The report should also include information about how the City's zoning supports or precludes new grocery stores from opening in different parts of the city, and particularly the food deserts in Council District 1's Duwamish Valley and Delridge, and changes that could be made to better attract food retailers to food deserts.

Responsible Council Committee(s): Land Use

DUE DATE: September 2, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

OPCD-005S-A

Request that OPCD develop a plan to support small business economic development through the Equitable Development Initiative

SPONSORS

Cathy Moore, Maritza Rivera

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Office of Planning and Community Development (OPCD) work with the Equitable Development Initiative Advisory Board (EDIAB) and the Office of Economic Development (OED) to develop and report to Council on a plan to 1) expand the eligibility of Equitable Development Initiative (EDI) funding specifically for small business development, support, and ownership through programs such as the Tenant Improvement Fund, the Business Community Ownership Fund, and others; and 2) support the creation of spaces designed to meet the needs of future small business tenants in EDI projects. The Council's intent is to support the growth of businesses owned by Black, Brown, and BIPOC, immigrants, and refugees to advance economic mobility and opportunity and prevent commercial displacement. Council requests that OPCD transmit its report by June 2nd, 2025 and provide a briefing to the Land Use Committee prior to issuance of any Request for Proposals (RFP) for EDI funding in 2025.

Background

The EDI program was developed to fund community-initiated and community-led equitable capital development projects in communities facing the risk of displacement. It funds projects that address more than one of the following six drivers of equity:

1. Advance economic mobility and opportunity;
2. Prevent residential, commercial, and cultural displacement;
3. Build on local cultural assets;
4. Promote transportation mobility and connectivity;
5. Develop healthy and safe neighborhoods; and
6. Enable equitable access to all neighborhoods.

To date, the EDI program has supported 75 unique, equitable development projects with grants of approximately \$116.5 million awarded over nine award cycles, including a dozen projects that provide space for small businesses as part of mixed-use buildings, often at the ground floor of low-income housing developments. Other EDI projects support economic development activities, such as workforce development programs or small business support. Projects that do not include commercial space are instead providing space for culturally relevant arts and culture programs, human services, health care, community-building, community open space, and other programs to maintain and support communities at risk of displacement.

2025 STATEMENT OF LEGISLATIVE INTENT

In the 2022 budget, the Council adopted SLI OED-011-A-001 asking OED, the Office of Housing (OH) and OPCD develop a plan to coordinate community investments. That report, contained in Clerk File (CF) 322498 has resulted in regular meetings between the three departments where they identify shared priorities and opportunities to leverage multiple and distinct City funding sources for equitable development projects.

In the summer of 2024, through Ordinance 127036, the Council requested that OPCD provide a status report on each project funded by the EDI program and results of a program evaluation. The report, contained in CF 323183, stated that approximately ten percent of EDI project sponsors who responded to a survey, were interested in more support for small businesses through policy and funding changes to increase economic opportunities for their communities.

OPCD intends to undertake a strategic planning process in 2025 that will engage grantees and program stakeholders on ways to turn recommendations for program improvements into actions and strategies that best support inclusive growth and anti-displacement in Seattle, particularly for marginalized communities most at risk.

Responsible Council Committee(s): Land Use

DUE DATE: June 2, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

SDCI-003S-A

Request that SDCI, in consultation with HSD, report on utilization of RRIO for proactive eviction prevention

SPONSORS

Cathy Moore

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Seattle Department of Construction and Inspections (SDCI), in consultation with the Human Services Department (HSD), report to the Council on options for using the Rental Registration and Inspection Ordinance (RRIO) registry process to allow registrants to opt-in to early assistance for tenants who are at risk of eviction. The report should (1) identify opportunities to leverage RRIO to serve as a resource for rental property owners to access City-funded tenant services, including mediation, and dispute resolution, case management, and rental assistance for tenants who are in arrears on rent or utility payments; and (2) estimate technology, staffing, and overhead costs for effectuating those opportunities.

The RRIO program was established in 2012 to help ensure that rental properties meet basic standards for maintenance and habitability. Owners must register residential rental properties within the city. Registered properties are subject to inspection by the City or by a privately commissioned and certified RRIO inspector every five to ten years. In 2023 the RRIO program was reviewed by the City Auditor who published "Understanding Seattle's Housing Market Shift from Small to Large Rental Properties: A Rental Registration and Inspection Ordinance Program Audit," which made several recommendations for program improvements.

Responsible Council Committee(s): Housing and Human Services

DUE DATE: July 31, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

SDCI-004S-A

Request that SDCI provide a report on tree-related data, enforcement, and the payment-in-lieu program

SPONSORS

Cathy Moore, Tammy Morales, Tanya Woo

DESCRIPTION

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Construction and Inspections (SDCI) report to the Council the following information related to the implementation of Ordinance 126821 since it went into effect on July 30, 2023:

- How many trees have been removed from lots under development, the reason for tree removal, and the tiers of removed trees;
- Information regarding the presence, condition, size, and species of trees present on a site before and after construction of the project, including the zone in which trees are being removed, aggregated both by zone and Citywide;
- Information regarding replacement trees planted off-site, including condition, size, and species;
- Number and location, including zone, of still active projects either vested or otherwise subject to Seattle Municipal Code regulations in place prior to the regulations made effective by Ordinance 126821;
- Number of people who reported tree removal complaints for each approved removal;
- Number of and total amount of penalties imposed and total amount of penalties collected;
- For the payment-in-lieu (PIL) program, work with the Seattle Department of Transportation and Seattle Parks and Recreation as needed to provide:
 - Number of permit applicants that used the PIL option; payment amounts; total payments collected; and City costs related to tree planting and establishment.
 - Total amount of funds expended from PIL received and where those funds have been expended for tree planting and establishment.

PIL information should be provided to Council by May 1, 2025.

SDCI should also provide in the report an approach for collecting information regarding the number of alternative site plans to retain trees that SDCI receives and whether each alternative plan was incorporated, partially incorporated, or unused in the final project plan. SDCI should include whether there are costs associated with the collection of such information.

Responsible Council Committee(s): Land Use

DUE DATE: April 1, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

SDOT-104S-B

Request that SDOT provide a report on the performance measures and evaluation criteria used for consideration of bus-only lanes

SPONSORS

Sara Nelson, Rob Saka, Robert Kettle

DESCRIPTION

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Transportation (SDOT) provide a report documenting the performance measures and evaluation criteria that SDOT uses when considering bus-only lanes on SDOT corridor projects outside of Regional Centers. The report should use SDOT's experience on the Route 40 and RapidRide R projects as examples to describe SDOT's decision-making regarding bus-only lanes in these locations.

The report should detail the specific evaluation criteria used, such as: existing transit ridership and projected transit ridership after the bus-lanes are installed, expected travel time savings (using non-aggregated, local data), improved transit speed and reliability, impact on general traffic capacity and congestion (using local data), and freight access and mobility considerations. The report should describe the environmental and economic impacts considered, such as impacts to adjoining small businesses, net impact to carbon emissions including potential vehicle idling time, and neighborhood construction impacts. Using this data, the report should then identify how SDOT predicts the anticipated performance of bus-only lanes, how SDOT measures the delivered outcomes after deployment, and any measures SDOT may take to mitigate potential underperformance.

The report should also identify SDOT's current understanding of mobility priorities for bus-only lanes given current commuting patterns in a post-pandemic environment.

Responsible Council Committee(s): Transportation

DUE DATE: June 2, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

SDOT-105S-A

Request that SDOT provide a report on the pothole repair program and performance indicators for potholes and roadway conditions

SPONSORS

Rob Saka, Maritza Rivera, Robert Kettle

DESCRIPTION

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Transportation (SDOT) provide a report on the pothole repair program. The report should describe how SDOT identifies, prioritizes and repairs potholes. In addition, the report should describe the key performance indicators along with the objectives and key results that SDOT uses to evaluate pothole incidents and roadway conditions. The report should also describe any notable trends and insights pertaining to SDOT's pothole repair program, together with relevant industry best practices.

Responsible Council Committee(s): Transportation

DUE DATE: June 16, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

SDOT-106S-A

Request that SDOT provide recommendations on honorary street naming policies

SPONSORS

Rob Saka, Joy Hollingsworth, Robert Kettle

DESCRIPTION

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Transportation (SDOT) provide policy guidelines and procedural recommendations for reviewing and processing community requests for honorary street names. The SLI response should include draft legislation to adopt an honorary street naming policy, including criteria to guide the Mayor and the Council's consideration of honorary street naming requests.

Responsible Council Committee(s): Transportation

DUE DATE: July 14, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

SDOT-107S-A

Request that SDOT provide a report on implementing transit security improvements, services, and policy

SPONSORS

Rob Saka, Maritza Rivera, Robert Kettle

DESCRIPTION

This Statement of Legislative Intent (SLI) requests that the Seattle Department of Transportation (SDOT) provide a report detailing the City's past efforts and future plans to implement transit security improvements and services to benefit transit riders and operators while riding transit. The report should describe how SDOT partners with King County Metro to support more King County Metro Police, as well as plans to ensure there are more social workers, security services, and transit ambassadors serving transit riders in Seattle. The report should describe the anticipated uses of available funding, including the Seattle Transit Measure and the Transportation Levy.

The report should identify the jurisdictional boundaries between the City and transit agencies in addressing transit safety concerns. The report should identify the regional governing bodies that establish transit safety policy and the City's representation/participation in these forums. The report should describe the City's internal efforts to address public safety coordination between SDOT, the Seattle Police Department, and any other affected departments. The report should document and disclose the actual reported and any suspected security and safety incidents occurring on King County Metro and Sound Transit service that runs through Seattle from 2023 through 2025 (as 2025 data is available), broken out by quarter, and broken out by the type of security and safety incident such as assaults, robberies/thefts, hate crimes, brandishing a weapon, etc.

The SLI response should 1) compare the adopted policies, protocols, and implementation approaches of King County Metro and Sound Transit with regard to the safety and security of transit riders and operators, and 2) specifically note any variances in the respective policies, protocols, and implementation approaches for each. The SLI response should develop a proposal for consideration in the 2026 budget for a leadership position to a) coordinate the City's work on transit passenger and operator safety while riding and operating transit, and b) engage with transit partners in aligning regional transit safety and security policies and protocols. The SLI response should provide for improved public transparency and help drive consistency in the City's efforts to enhance transit safety and address transit security disparities.

Responsible Council Committee(s): Transportation

DUE DATE: June 2, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V2

SPD-103S-A

Request that SPD report on its Parking Enforcement Officer hiring process

SPONSORS

Budget Committee

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Seattle Police Department (SPD) report on how it will address ongoing vacancy issues in the Parking Enforcement unit by streamlining its current step-heavy, process-intensive hiring process, and providing recommendations on changes that could be made to attract and retain Parking Enforcement Officers (PEOs).

SPD staff have created a hiring group consisting of PEO Field Training Officers (FTOs), PEO managers, and Human Resources personnel, to identify potential changes to the hiring process, which currently requires candidates to complete seven steps over a six-month period. This SLI would ensure that the department's current reform process is reviewed by the Council.

Background: In recent years, the City has had difficulty staffing the PEO Unit. Since 2020, the PEO Unit has carried approximately 20 vacant positions among its 104 PEO positions, 12 PEO Supervisor positions, and two Manager positions.

SPD should submit the report to the Chair of the relevant committee and the Central Staff Director.

Responsible Council Committee(s): Public Safety

DUE DATE: June 1, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V2

SPD-108S-A

Request that SPD provide quarterly reports on staffing, overtime, and performance metrics.

SPONSORS

Budget Committee

DESCRIPTION

This Statement of Legislative Intent (SLI) requests that the Seattle Police Department (SPD) provide quarterly reports to the Public Safety Committee on police staffing, overtime and performance metrics, including:

- (1) Staffing data including: (a) the “SPD Sworn Staffing Model”; (b) the “Precinct Staffing Report”; and (c) demographic data on hires and separations;
- (2) Overtime data including two years of actual and planned expenditures at the bureau and program level and accounting for both dollars spent and hours worked; and
- (3) Performance data including: (a) 911 call response time metrics; (b) Z-Disposition call handling metrics; and (c) an explanation of how changes to patrol and department staffing have affected SPD’s ability to meet its response time and call handling goals.

All data should be submitted consistent with the format used in SPD-801S-A-2-2023. Department budget staff should assume that the Chair of the Public Safety Committee will request their presence at a hearing in the second week of the month following submittal of the data.

SPD should submit the reports to the Public Safety Committee and Central Staff Director as follows: By February 21, the report should include the 2024 year-end staffing data requested in the first item (1) above. By April 25 and July 25, the reports should address all items (1-3) above. If data for all items (1-3) is not available by the due date, then SPD staff should send on a piecemeal basis any data that is available.

Responsible Council Committee(s):

DUE DATE: February 21, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

SPD-109S-A

Request that SPD study childcare options for sworn employees

SPONSORS

Cathy Moore, Rob Saka, Maritza Rivera

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Seattle Police Department (SPD) engage with a consultant to study childcare options for SPD employees, as recommended by the Chief and in accordance with the goals of the 30x30 Initiative. The study should examine childcare options that:

- (1) Provide flexible drop-off and pick-up times to accommodate irregular work hours;
- (2) Provide round-the-clock services to accommodate varying shift schedules;
- (3) Establish a City-run facility, or locate community-run facilities that could secure spots for SPD families; and
- (4) Identify SPD families or friends that are interested in developing in-home childcare businesses.

It is the Council's intent that SPD notify all members of the Public Safety Committee when the consultant is hired and when the consultant's study is complete. No other reporting is required by this SLI.

*Background: The 30x30 Initiative is a national initiative to advance the representation and experiences of women in policing in agencies across the United States. The initiative, which was launched in 2021, is a national coalition of police leaders, researchers, and professional organizations that share the common goals of: (1) increasing the representation of women in police recruit classes to 30 percent by 2030; and (2) ensuring that police policies and culture intentionally support the success of qualified women officers throughout their careers.

Responsible Council Committee(s): Public Safety

DUE DATE:

2025 STATEMENT OF LEGISLATIVE INTENT

V1

SPD-110S-A

Request that SPD report on officer recruitment and retention

SPONSORS

Rob Saka, Joy Hollingsworth, Robert Kettle

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Seattle Police Department (SPD) create and report on a strategic plan that would ensure that the department meets the goals of its Hiring and Retention Initiative. The plan should:

1. Set forth an overarching strategy and define an implementation approach that would best position the department to recruit and hire 300-500+ additional police officers and restore officer staffing levels to pre-Covid levels of 1400+ deployable officers;
2. Describe with specificity, a durable and cohesive approach that addresses how the department could effectively achieve its recruitment and hiring goals, broken out by both new recruits and lateral hires, and outlines specific strategies, concrete steps, and detailed best practices the department should employ in both the near-term and long-term;
3. Define specific objectives and key results, goals, and anticipated milestones to allow the department to meet its officer recruitment and hiring targets in a defined timeline, and removing barriers to hiring qualified candidates – ensuring that each listed goal is sufficiently specific, measurable, ambitious, achievable, relevant, and time-bound; and
4. Identify and describe benchmarks, metrics and key performance indicators, and a detailed plan to achieve those metrics in a manner that is consistent with the data and anecdotal information collected on hiring, recruitment, and retention to date.

SPD should submit the report to the Chair of the relevant committee and the Central Staff Director.

Responsible Council Committee(s): Public Safety

DUE DATE: September 1, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

SPD-111S-A

Request that SPD report on automated sound enforcement technology

SPONSORS

Rob Saka, Cathy Moore, Robert Kettle

DESCRIPTION

This Statement of Legislative Intent (SLI) would request that the Seattle Police Department (SPD) collaborate with vendors that produce automated vehicle noise enforcement technology to report on (1) how the technology works to combat illegal vehicle noise through the use of camera and microphone systems that detect and measure sound pressure; and (2) policy considerations of using the technology, including how SPD would determine which Seattle neighborhoods could benefit from the technology. The report should identify:

- (1) The feasibility of using the automated sound enforcement technology, and potential limitations for deployment, including placement of cameras where industrial or other environmental noise could interfere with the technology;
- (2) The potential to use automated sound enforcement technology to combat illegal street racing;
- (3) Whether SPD would use the technology in a manner that differentiates enforcement for (a) vehicles that were manufactured to create high noise levels such as certain types of motorcycles, (b) vehicles that were modified to create additional exhaust noise, (c) vehicles that are in temporary disrepair (e.g., broken mufflers); or vehicles that play extremely loud music;
- (4) SPD recommendations on whether the technology should be used for non-vehicle enforcement (e.g., loud music in parks or beaches);
- (5) Impacts to vulnerable communities based on SPD's recommended use of automated vehicle noise enforcement technology;
- (6) SPD recommendations on where the City might deploy automated vehicle noise enforcement technology, to include areas that are acutely affected by noise complaints and violations such as Harbor Ave or Alki Beach in West Seattle; and
- (7) State and City code changes that are required for deployment of automated vehicle noise enforcement technology.

SPD should submit the report to the relevant committee and the Central Staff Director.

Responsible Council Committee(s): Public Safety

DUE DATE: July 15, 2025

2025 STATEMENT OF LEGISLATIVE INTENT

V1

SPR-014S-A

Request that SPR report on the timeline for redeveloping the Lake City Community Center

SPONSORS

Cathy Moore, Maritza Rivera, Tanya Woo

DESCRIPTION

This Statement of Legislative Intent (SLI) would request the Seattle Parks and Recreation (SPR) to report on the timeline for redeveloping the Lake City Community Center. The 2025-2026 Proposed Budget would shift \$28 million of planned bond funding for the redevelopment of the Lake City Community Center from 2025 to 2026 to align with the project schedule, allowing additional time for refinement of timelines, scope, and costs.

In 2022, the Metropolitan Park District (MPD) Board funded redevelopment of the Lake City Community Center in the second cycle of the MPD spending plan, which was also included in the 2023 Adopted Budget. In 2023, the Lake City Community Center closed after sustaining significant fire damage.

SPR and the Seattle Office of Housing (OH) are partnering to redevelop the site with the goal of co-locating a new community center with affordable housing. SPR would continue to own and operate the redeveloped Lake City Community Center and, subject to Council approval, the City would provide the land to a selected development team through a ground lease with a term of up to 99 years. The affordable housing created through this process would be income-restricted to households earning up to 50 percent and 60 percent of the Area Median Income, depending on household size.

Currently, SPR and OH are conducting a Request for Proposals (RFP) process inviting developers to submit proposals for constructing the building shell and core of the new community center with affordable rental housing above. The City's timeline anticipates designation of the development team for this phase of the project by March 31, 2025. For the next phase, SPR may hire the selected development team to design the community center and construct the tenant improvements under a separate contract or issue a Request for Qualifications for a design team and bid the construction of the tenant improvements separately.

This SLI requests SPR to provide a report with a complete timeline for redevelopment of the Lake City Community Center including but not limited to milestone dates, identification of potential timeline impacts, and plans to mitigate delays.

Responsible Council Committee(s): Parks, Public Utilities & Technology

DUE DATE: July 1, 2025

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.