OVERVIEW OF 2026 PROPOSED BUDGET ADJUSTMENTS

2026 PROPOSED MIDBIENNIAL BUDGET ADJUSTMENTS

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The 2026 Proposed Budget Adjustments (“Proposed Adjustments) is $8.9 billion across all departments and funds. This represents an increase of $125 million, or 1.4 percent, compared to the 2026 Endorsed Budget.

This Citywide summary describes high-level changes between the 2026 Endorsed and Proposed Budget Adjustments (“Proposed Adjustments”) and notes generally where there will be future decisions for the Council to consider about funding for programs and services during the year. More information about changes included in the 2026 Proposed Budget is provided in individual department Overview and Policy Considerations papers.

Operating Adjustments Overview

Chart 1: Citywide Summary – 2025-2026 Operating Budget Comparison by Fund

Fund	2025 Adopted	2026 Endorsed	% Change	2026 Proposed	% Change
General Fund	$1,880 M	$1,930 M	2.6%	$1,981 M	2.6%
JumpStart Fund	$540 M	$504 M	(6.5%)	$416 M	(17.6%)
Other Sources	$4,659 M	$4,721 M	1.3%	$4,864 M	3.0%
Total	**$7,079 M**	**$7,155 M**	**1.1%**	**$7,260 M**	**1.5%**

New Revenue Sources

The 2026 Proposed Budget operating appropriations would increase by approximately $106 million (1.5 percent) Citywide, compared to the 2026 Endorsed Budget. This increase is primarily driven by the addition of new revenue sources, including:

- Proposed Families, Education, Preschool, and Promise (FEPP) Levy renewal **–** Next month (November 2025), Seattle voters will have the opportunity to vote in support of a significantly expanded education levy. If approved, the new levy would increase the 2026 Proposed Budget appropriations by $120 million because the Endorsed Budget does not reflect the proposed renewal of the Families, Education, Preschool and Promise (FEPP) Levy, and instead reflects only 6 months of levy funding from the 2018 FEPP Levy. The 2026 Proposed Budget assumes passage of the 2025 FEPP Levy ballot measure and reflects an increase of $70.6 million compared to the 2025 Adopted Budget, a 63 percent increase.

  The FEPP Levy is funded through a Citywide property tax which would increase the median annual cost for taxpayers by $406 (approximately $0.61 per $1,000 assessed property value, a total of $656 for a median-valued home).

  The 2025 Adopted Budget included funding from the General Fund (GF), JumpStart Fund (JSF), and Sweetened Beverage Tax (SBT) Fund in 2025 for a variety of programs that were potentially eligible for FEPP Levy funding, if upon renewal the scope of the Levy was expanded to include these items. The Proposed FEPP Levy does now include $44.4 million of funding for such activities, thus freeing up that amount of money in GF, JSF, and SBT for other purposes.

- Business and Occupation (B&O) tax proceeds **–** On August 4, 2025, the City Council passed a B&O tax restructure proposal (Ordinance 127259) to be placed on the November general election ballot. If passed, the tax restructure would provide an estimated $81 million of new GF revenue for small business tax relief, housing, human services, and workforce support, beginning in 2026.

These proposed tax proceeds have been fully appropriated in the Proposed Adjustments and include the following:

- $27.6 million to mitigate the impacts of federal funding reductions and policy changes. This includes a total of $23.6 million in one-time funding in the areas of immigrant legal services, food insecurity, financial stability for the affordable housing sector, and emergency shelter and homelessness. The remaining $4 million is an ongoing appropriation for homelessness prevention through rental assistance payments. According to the Executive, this, along with additional proposed changes would increase HSD’s homelessness prevention budget from $3.3 million in the 2025 Adopted Budget, to $11.5 million in the 2026 Proposed.
- $51 million to backfill the GF in an effort to address the projected GF deficit.
- $2.4 million and five FTE for administrative costs to implement and operationalize the tax, and to improve the City’s tax collection system. Of this total, $890,000 would include ongoing appropriations, and the remaining $1.5 million is one-time administrative/implementation funding.

- Proposed Public Safety Sales tax proceeds **–** Pending Council approval, the Executive transmitted legislation that would increase the local Sales and Use Tax in Seattle by 0.1 percent, as authorized by newly adopted state law. During the 2025 session, the Washington State legislature adopted Engrossed Substitute House Bill 2015 (EHSB 2015), which authorizes cities and counties in Washington to raise local sales and use tax by 0.1 percent to fund public safety investments. The proceeds from this tax increase, currently estimated to be approximately $39 million in 2026, must be spent for criminal justice purposes under the authorizing statute.

  The Proposed Adjustments assume passage of this legislation, and all $39 million has been appropriated. Chart 2, below, itemizes the Mayor’s proposed appropriations from this revenue. The chart excludes $15 million, as that remaining amount in the Proposed Adjustments is used to backfill existing appropriations in the GF. It is worth noting that EHSB 2015 does not include a non-supplanting clause, so the Council could choose alternative ways to appropriate these tax proceeds.

Chart 2: Proposed Public Safety 0.1 Percent Tax Appropriations

Department/Item Title	One-Time	Ongoing	FTE Increase
Community Assisted Response and Engagement (CARE)			
Increased Staffing in the 9-1-1 Call Center		$2.6 M	18
Increased Staffing in the Community Crisis Responder Team	$2.0 M	$4.9 M	24
CARE Subtotal	***$2.0 M***	***$7.6 M***	***42***
Human Services Department (HSD)			
Thunderbird Treatment Center	$1.8 M		
Law Enforcement Assisted Diversion (LEAD) Program		$5.0 M	
Two Case Manager FTEs for Health 99 Response/Follow-up		$0.4 M	2
Opioid Recovery & Care Access (ORCA) Center (Part of Downtown Emergency Service Center (DESC))		$1.2 M	
Detox and Inpatient Treatment Program		$2.9 M	
HSD Subtotal	***$1.8 M***	***$9.5 M***	***2***
Seattle Fire Department (SFD)			
Funding for 20 additional firefighter recruits		$2.1 M	
SFD Post Overdose Treatment		$1.2 M	3
SFD Subtotal		***$3.2 M***	***3***
Total	**$3.8 M**	**$20.3 M**	**47**

Additional information on the proposed B&O tax, public safety sales sax, and the FEPP levy is provided in the GF Balancing and Sustainability Analysis paper and in individual department Overview and Policy Considerations papers.

Overview of Citywide Spending

The Overview papers that Central Staff have developed for each individual department provide detail regarding the proposed appropriations and document policy-level changes in these appropriations. The analysis presented below takes a Citywide view to highlight the financial spending initiatives that cross departments, summarizes the impact of the 2026 Proposed Budget on City staffing levels, and highlights any significant changes in the City's 2026-2031 Proposed Capital Improvement Program.

FIFA World Cup Activities in the Proposed Budget

The City of Seattle was chosen as one of the 16 cities in North America to host six soccer matches for the Fédération Internationale de Football Association (FIFA) World Cup games in 2026. The 2025-2026 Adopted budget included a total of $12.2 million ($8.2 million in 2025 and $4 million in 2026) of funding dedicated towards supporting the hosting of the World Cup in 2026. These funds were set aside in reserves to be appropriated once specific needs were identified.

In August 2025, City Council adopted Ordinance 127265, which appropriated a total of $6.2 million for operating ($1.8 million JSF) and capital expenses ($4.4 million Unrestricted Cumulative Reserve Fund). Seattle Center (CEN), Seattle Department of Transportation (SDOT), Seattle Fire Department (SFD), and Seattle Parks and Recreation (SPR) identified capital and operational expenditures for event management and public safety-related needs in 2025. These include various maintenance and repairs for transportation and park features, communication and emergency management-related equipment, and temporary staffing. After the adoption of this ordinance, a total of $5.8 million in reserve funding remains to be appropriated - $4.2 million in JSF funding and $1.8 million in Unrestricted Cumulative Reserve Funds).

The 2026 Proposed Budget appropriates this remaining $5.8 million in addition to $1.6 million (REET Fund) in Seattle Center for pedestrian safety barriers. The proposed budget also includes a baseline budget of $818,000[1] to continue the funding of five temporary positions through December 31, 2026. These proposed FIFA related expenditures are shown in Chart 3 below.

[1] Includes $280,000 in the 2026 Endorsed budget for the City's FIFA Coordinator position, as well as an anticipated $538,000 carryforward of existing appropriations for four term limited staff positions in Seattle Center.

Chart 3. FIFA Related Appropriations in the 2026 Proposed Adjustments

Department	Fund	Description	Amount
SDOT	JSF	Planning, cleaning, Street Use Division support, and emergency response functions.	$1.8 M
SDOT	CRSU[2]	ADA improvements and roadway paving improvements.	$1.8 M
CEN	REET	Pedestrian Safety Barriers for campus locations.	$1.6 M
SFD	JSF	Equipment and supplies (e.g., EMS tablets, firefighting foam and extinguishers); exercises and training (e.g., hazmat, incident command, communications, tabletop exercise).	$1.5 M
SPD	JSF	Archer barriers, CCTV equipment at Lumen Field.	$0.8 M
		Total	**$7.4M**

The Executive is currently identifying additional FIFA related costs and negotiating a Memorandum of Understanding (MOU) with the Local Organizing Committee for the World Cup that will address the provision of services by the City (e.g., police, fire, etc.) and reimbursable cost expectations for the provision of such services. This MOU will be submitted to the City Council for approval (Executive's current estimate is January 2026) and additional appropriations for FIFA related functions will be included in a 2026 supplemental appropriations bill, informed by ongoing negotiations with the Local Organizing Committee.

Citywide Graffiti Abatement Expansion Program

The City's graffiti abatement program, or the "One Seattle Graffiti Plan" is a citywide initiative focused on combining all available resources for graffiti removal teams, targeted enforcement and assistance for impacted businesses, and new support for public art and volunteer clean-up efforts. According to the executive, The One Seattle Graffiti Interdepartmental Team (IDT) primarily leads beautification and prevention efforts that address City-owned right of way assets, parks or facilities.

The 2026 Proposed Budget adds $2.1 million and 6 FTE, bringing the total Citywide expenditures for graffiti abatement to $6.1 million and 22 FTE. The proposed adjustments include funding for graffiti code enforcement, abatement, and prevention efforts in Seattle Parks and Recreation (SPR), Seattle Department of Transportation (SDOT), and the Office of Arts and Culture (ARTS).

Five of the proposed FTEs are ongoing Maintenance Laborer positions in SDOT, primarily tasked with graffiti removal and abatement efforts. The remaining FTE is an Administrative Staff Analyst in SPR, and serves as the primary contact for graffiti intake (e.g., Find It Fix It, Graffiti Hotline, email) and dispatch to abatement teams, supports the enforcement position with private property duties, and provides administrative support for graffiti executive and abatement staff. In addition, the proposed budget includes an extension for a one-year Graffiti Specialist in Arts and Culture (funded by Arts and Culture Fund), to assist the Mayor's Office in graffiti prevention strategies, such as working with schools and youth to educate teens and parents on the harms and consequences of vandalism, developing artist-led youth programs, encouraging youth toward sanctioned, safe, creative pursuits, communicating with local graffiti society and known taggers, and developing general and targeted community outreach. *Chart 4* below summarizes the graffiti abatement program baseline and proposed funding in the 2026 Proposed Budget and includes the net-neutral transfer from SPU to SPR for all graffiti related GF expenses previously managed in SPU.

[2] Cumulative Reserve Subfund

Chart 4. Graffiti Abatement Appropriations Summary by Department[3]

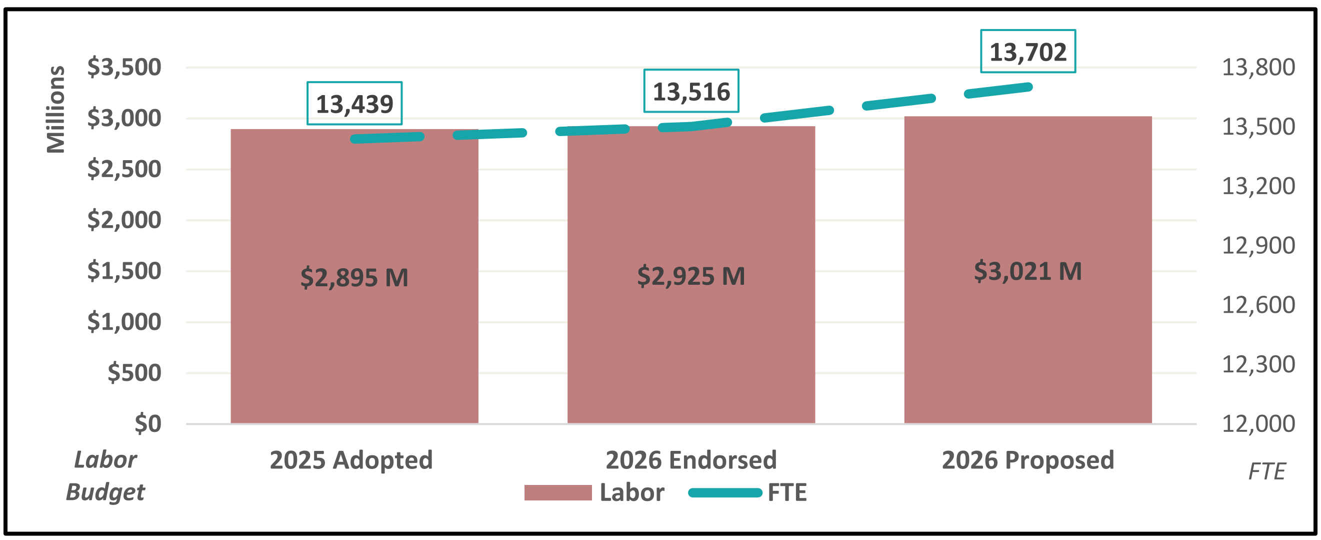
Department	2026 Baseline[4]	2026 Proposed Adjustments	Total Proposed Budget	FTE
Seattle Parks and Recreation	$3.5M	$1.3M	$4.8M	16
Seattle Department of Transportation	-	$1.2M	$1.2M	5
Arts and Culture	-	$0.2M	$0.2M	1
Total	**$4.0M**	**$2.1M**	**$6.1M**	**22**

Adjustments to Position and Personnel Budgets

Most of the programs and services provided by the City rely on workers to deliver those services, particularly programs and services that are funded by the General Fund (GF). Personnel costs for City workers across all funds comprise approximately one-third of the overall budget, and over half (56 percent) of the proposed $2 billion GF budget. This excludes indirect costs that may be associated with a position, such as the cost of purchasing and maintaining vehicles for positions that require use of the City fleet. Additionally, much of the "non-labor" budget across all funds is for contracted services with organizations whose workers deliver key services (e.g., contracts with human service organizations that deliver most services related to the City's homelessness response).

As shown in *Chart 2* below, the Proposed Adjustments increase the overall Citywide labor budget by $97 million (3 percent), $32 million of which is funded by the GF and JSF. This increase is primarily driven by technical budget adjustments and the addition of 263 Full Time Equivalent (FTE) positions across all departments and funds.[5]

*Chart 4: **Citywide Summary of FTE[6] and Labor by Fund Source***



[3] There is other graffiti-abatement work conducted on city facilities that is funded via department-specific budgets and is not captured in this chart. For example, Seattle Center, FAS, and City Light allocate staff time and budget to maintain their facilities, which can include graffiti abatement.
[4] Includes all 2026 proposed transfers from SPU to SPR.
[5] The total FTE count includes the position changes that were approved by Council through 2025 supplemental or standalone legislation. The total FTE count also includes Firefighters' Pension Fund, Police Relief and Pension Fund, and Seattle Public Library positions even though 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.
[6] The City does not use a position-based budgeting system; therefore, it is not possible to connect FTE directly to department budgets, and the total FTE count does not reflect the actual number of City employees in permanent positions.

According to data provided by the Executive, 258 FTE of the new FTE are in permanent positions with ongoing budget impacts, and 5 FTE are sunsetting positions. Of the total 263 additional FTE authorized in the 2026 Budget, 152 FTE represent entirely new requests. The remaining FTEs were either endorsed during the 2025-2026 budget process or were authorized over the course of 2025 through supplemental budget actions. As the chart below shows, 105 of the net new 152 FTE are supported by General Fund resources.

Chart 5: 2026 Proposed FTE Changes by Department and Fund.

Department	General Fund	Other Funds	Department Total
Community Assisted Response and Engagement	49	0	49
Seattle Department of Transportation	22	14	36
Seattle City Light	0	29	29
Seattle Parks and Recreation	14	1	15
Seattle Fire Department	7	0	7
All other Departments	13	4	17
Total FTE Changes	**105**	**48**	**152**

Departments with the largest FTE increases in the 2026 Proposed Adjustments[7] include:

- **36 FTE in the Seattle Department of Transportation (SDOT)**, 22 of which are supported by the GF and proposed for the Downtown Activation Team (16 FTE), Increased Unpermitted Vending Enforcement (2), and Joint Enforcement Team expansion (1 FTE). SDOT also proposes adding a total of 12.5 Transportation Fund supported FTEs to expand the Sound Transit 3 City team (3.5 FTE), Street Use Inspection team (3 FTE), and for the citywide graffiti abatement program (5 FTE). Lastly, SDOT's Proposed Adjustments include 1 Senior Civil Engineer FTE to support the expansion of the automated camera enforcement.
- **49 GF supported FTE in Community Assisted Response and Engagement (CARE)**, 31 of which would support the expansion of the Community Crisis Responder team. This includes 24 Community Crisis Responders, six Community Crisis Responder Supervisors, and a training manager conversion from temporary to permanent, to provide ongoing training and support for the department. In addition, Proposed Adjustments includes 18 FTE to increase staffing in the 9-1-1 call center. This includes 12 additional call takers, which would increase the total number of call takers to 129. Also included are three 911 Emergency Communication Analysts to support the new hire training and a conversion of 3 administrative staff from temporary to permanent to support CAREs growing administrative needs.
- **29 FTE in Seattle City Light (SCL),** 22 of which would support SCL's CIP portfolio, including distribution system equipment replacement, network system engineering, underground cable and pole replacement programs, pole joint use, and technology projects. The remaining 7 FTE in the operating budget would support customer permit review, clean fuel standards, and special claims to investigate and recover costs associated with City Light's damage to property.
- **15 FTE in Seattle Parks and Recreation (SPR),** to support capital project delivery (5 FTE), enhanced public restroom cleaning and maintenance (3.7 FTE), park ranger expansion (3 FTE), graffiti code enforcement (2 FTE), organizational capacity (2 FTE), and administrative technical adjustments (1 FTE). These increases are offset by abrogation of vacant park safety positions (2 FTE) that are no longer necessary due to expansion of the park ranger program.

[7] Excludes 2025 supplemental and stand-alone legislation.

- **7 GF supported FTE in the Seattle Fire Department (SFD),** including three FTE to increase the Health 99 program and provide post-overdose treatment. The Proposed Adjustments also include a Mobile Integrated Health Coordinator for data analysis support for SFD operations, a human resources specialist to support the conversion to the annual firefighter testing process which will increase the workload, one FTE to manage SFD's information technology portfolio, and lastly, an administrative specialist that would support SFD's Fire Prevention Division – specifically enforcement work related to nuisance alarm reductions and abatement of dangerous buildings.

Attachment C provides a comprehensive list of FTE position changes in the 2026 Proposed Budget by Department and Fund. Attachment D provides a comparison summary of labor budget between the 2025 Adopted and the 2026 Proposed budgets for each City department.

Capital Improvement Program Overview

The City's 2026-2031 Proposed Capital Improvement Program (CIP) totals 1.6 billion in 2026, which represents an increase of $19 million, or 1 percent over the 2026 Adopted CIP. This increase is primarily driven by debt adjustments, most notably the shifting of $27.2 million of LTGO bond funding for the redevelopment of Memorial Stadium from 2027 to 2026. In comparing the 2025-2030 Revised CIP[8] budget to the 2026-2031 Proposed Budget, the six-year CIP budget increases from $8.7 billion to $9.4 billion, representing a $774 million, or 9 percent change. Note that the CIP document covers a rolling six-year window, so the new Proposed CIP excludes 2025 and adds 2031; thus, this funding comparison is not directly "apples to apples". As detailed in Attachment D, this overall increase is driven primarily by utility and transportation projects.

Approximately $6.4 billion (67 percent) of the 9.4 billion in the 2026-2031 Proposed CIP are utility-funded projects, managed by SCL and SPU, and mostly funded by rates charged to utility customers. The SDOT CIP totals $1.9 billion (20 percent), while general government departments (SPR, FAS, Seattle Center, Seattle Public Library, and ITD) account for the remaining $1.2 billion, or 13 percent over the six-years (2026-2031).

Accounting for the 2025 CIP budget revisions, noteworthy changes included in the 2026-2031 Proposed CIP for the four largest CIP departments include:

- **SDOT's** 2026-2031 Proposed CIP is consistent with 2024 Transportation Levy spending plan and includes some 2026 adjustments. These include project increases for right-of-way improvements in support of the FIFA World Cup ($1.8 million), vehicle barriers at Pike Place Market ($2 million), and additional Sound Transit 3 light rail extension project support ($8.9 million and 3.5 FTE). SDOT's Proposed CIP Adjustments also include a reduction of $3.4 million in Seattle Transit Measure transit infrastructure improvements, in order to support on-going streetcar operations. These items and associated policy considerations are described in more detail in SDOT's Budget Overview and Policy Considerations paper.

- **SPR's** CIP portfolio changes primarily focus on the realignment of Park District funded debt service for community center renovations and other planned bond funded projects from 2026 to 2027, to align with adjusted project construction schedules. Significant proposed capital project increases within SPR include Gas Works Park safety improvements ($1.8 million Park and Recreation Fund), public restroom winterization related renovations ($2 million REET Fund), Leschi Moorage

[8] This accounts for the 2025 supplemental budget changes and excludes the 2024 Carry Forward to achieve a more accurate comparison between the six-year CIP cycles.

Improvements ($1 million KC Parks Levy Fund), and $2.7 million Park District funding for enhanced planning and design to renovate the Green Lake Community Center and Evans Pool projects in one phase instead of two.

- **SPU's** proposed CIP portfolio incorporates changes for all three of SPU's utilities: Drainage and Wastewater, Solid Waste, and Water. Overall, SPU's 2026–2031 Proposed CIP, relative to the 2025–2030 Adopted CIP, increases by approximately $575 million, with significant increases in the Drainage and Wastewater Fund being offset somewhat by decreases in the Solid Waste Fund and the Water Fund. The proposed capital program for Drainage and Wastewater includes increases over the next four years in the Pipe Renewal Program, reflecting a greater number of projects to address failing infrastructure and rising costs associated with construction delays and inflation, and Sediment Remediation, due to updated cost projections for work on the Duwamish River. The proposed changes to the Water Fund's capital program include increases for projects related to dam safety and treatment facilities, but those increases are offset by larger decreases to projects related to transmission system rehabilitation and seismic improvements, primarily driven by schedule changes and a decrease in recent early planning work.

- **SCL's** 2026-2031 Proposed CIP is consistent with the utility's 2025-2030 Strategic Plan Update and rate path. City Light proposes reductions, non-rate revenue reimbursements, and project deferral opportunities to balance proposed spending increases, such as appropriations for new FTE. SCL includes one new CIP Project, Georgetown Steam Plant Rehabilitation. This $12 million project would provide funding for exterior repairs to the Georgetown Steam Plant, which is a Historic and a Seattle Landmark. Other noteworthy increases within SCL CIP portfolio Include underground system capacity additions ($7.6 million), emergent repairs at Skagit Facilities ($3.1 million), Gorge Dam Spillway seismic rehabilitation ($1.6 million), transformer upgrades at Boundary Dam ($2.5 million), and various enterprise software upgrades and replacement ($3.5 million).

More information on these and other capital projects in the 2026-2031 Proposed CIP is provided in individual department Overview and Policy Considerations papers.

Attachments:

A. Citywide Budget Summary by Department
B. Citywide Budget Summary by Fund
C. Summary of Full-Time Equivalent (FTE) Changes by Department
D. Capital Improvement Program (CIP) Summary by Department and Budget Summary Level (BSL)

cc: Ben Noble, Director

Attachment A - Citywide Budget Summary by Department				
Department ($ in Millions)	**2026 Endorsed**	**2026 Proposed**	**Change Amount**	**Percent Change**
Department of Education and Early Learning	$100.8M	$176.9M	$76.0 M	75%
Human Services Department	$387.5M	$432.4M	$44.9 M	12%
Seattle Police Department	$465.6M	$486.1M	$20.5 M	4%
Seattle Information Technology Department	$271.4M	$286.2M	$14.8 M	5%
Seattle Department of Human Resources	$473.9M	$485.7M	$11.8 M	2%
Seattle Department of Transportation	$316.3M	$325.9M	$9.6 M	3%
Office of Economic Development	$31.3M	$40.7M	$9.3 M	30%
Community Assisted Response and Engagement	$36.5M	$45.4M	$8.9 M	25%
Seattle Fire Department	$340.7M	$348.7M	$7.9 M	2%
Office of Sustainability and Environment	$27.7M	$33.4M	$5.7 M	20%
Office of Immigrant and Refugee Affairs	$6.7M	$10.8M	$4.1 M	61%
Seattle Parks and Recreation	$269.2M	$271.5M	$2.4 M	1%
Dept of Finance and Administrative Services	$396.3M	$398.2M	$1.9 M	0%
Office of Labor Standards	$8.8M	$9.9M	$1.0 M	12%
Office of Emergency Management	$3.2M	$4.2M	$1.0 M	31%
Seattle Center	$58.2M	$59.1M	$0.8 M	1%
Office of Arts and Culture	$23.1M	$23.6M	$0.5 M	2%
Community Police Commission	$2.2M	$2.5M	$0.3 M	12%
Seattle Municipal Court	$48.5M	$48.7M	$0.3 M	1%
Office of Planning and Community Development	$39.3M	$39.5M	$0.2 M	1%
Civil Service Commissions	$2.9M	$3.0M	$0.2 M	5%
Office for Civil Rights	$8.2M	$8.3M	$0.1 M	1%
Department of Neighborhoods	$19.5M	$19.6M	$0.1 M	0%
Office of the Employee Ombud	$1.3M	$1.3M	$0.0 M	1%
Firefighters' Pension	$27.5M	$27.5M	$0.0 M	0%
Office of Hearing Examiner	$1.4M	$1.4M	($0.0 M)	-1%
Police Relief and Pension	$22.5M	$22.5M	($0.0 M)	0%
Ethics and Elections Commission	$4.6M	$4.6M	($0.0 M)	0%
Law Department	$48.6M	$48.5M	($0.0 M)	0%
Office of Economic and Revenue Forecasts	$0.9M	$0.9M	($0.0 M)	-4%
City Budget Office	$10.2M	$10.2M	($0.1 M)	-1%
Office of the City Auditor	$2.7M	$2.6M	($0.1 M)	-2%
Office of the Mayor	$16.0M	$15.9M	($0.1 M)	0%
Office of Inspector General for Public Safety	$5.5M	$5.4M	($0.1 M)	-2%
Office of Intergovernmental Relations	$3.6M	$3.5M	($0.1 M)	-3%
Seattle Retirement	$16.5M	$16.4M	($0.2 M)	-1%
Legislative Department	$23.9M	$23.6M	($0.3 M)	-1%
Seattle Dept of Construction and Inspections	$126.8M	$126.0M	($0.8 M)	-1%
Seattle Public Library	$103.4M	$102.5M	($0.8 M)	-1%
Seattle City Light	$1,297.6M	$1,295.4M	($2.2 M)	0%
Office of Housing	$348.2M	$344.5M	($3.7 M)	-1%
Seattle Public Utilities	$1,218.5M	$1,204.7M	($13.8 M)	-1%
Finance General	$537.1M	$442.6M	($94.5 M)	-18%
Operating Subtotal	***$7,154.9 M***	***$7,260.4 M***	***$105.5 M***	***1%***

Capital Improvement Program (CIP)				
Dept of Finance and Administrative Services	$41.9 M	$51.1 M	$9.2 M	22%
Seattle Center	$10.0 M	$38.3 M	$28.3 M	282%
Seattle City Light	$516.9 M	$511.5 M	($5.4 M)	-1%
Seattle Department of Transportation	$319.4 M	$345.2 M	$25.8 M	8%
Seattle Information Technology Department	$17.7 M	$19.8 M	$2.1 M	12%
Seattle Parks and Recreation	$238.4 M	$87.7 M	($150.7 M)	-63%
Seattle Public Library	$7.6 M	$2.6 M	($5.0 M)	-66%
Seattle Public Utilities	$462.0 M	$576.9 M	$115.0 M	25%
Capital Improvement Program (CIP) Subtotal	***$1,614.0 M***	***$1,633.2 M***	***$ 19,240,117.6***	***1%***
Grand Total	**$8,768.9 M**	**$8,893.6 M**	**$124.8 M**	**1%**

Attachment B - Citywide Budget Summary by Fund				
Fund ($ in millions)	**2026 Endorsed**	**2026 Proposed**	**Change Amount**	**Percent Change**
General Fund	$1,930.0 M	$1,981.4 M	$51.4 M	3%
Light Fund	$1,814.5 M	$1,806.9 M	($7.6 M)	0%
Drainage and Wastewater Fund	$862.3 M	$979.1 M	$116.9 M	14%
Water Fund	$492.3 M	$491.3 M	($1.0 M)	0%
Payroll Expense Tax	$504.3 M	$417.2 M	($87.2 M)	-17%
Health Care Fund	$381.3 M	$392.3 M	$11.0 M	3%
Information Technology Fund	$282.2 M	$298.8 M	$16.6 M	6%
Solid Waste Fund	$298.2 M	$286.3 M	($11.9 M)	-4%
Transportation Fund	$246.7 M	$265.3 M	$18.6 M	8%
Finance and Administrative Services Fund	$236.1 M	$239.4 M	$3.3 M	1%
Low Income Housing Fund	$193.6 M	$193.8 M	$0.2 M	0%
Transportation Levy Fund	$192.4 M	$190.6 M	($1.8 M)	-1%
Seattle Park District Fund	$131.3 M	$136.5 M	$5.2 M	4%
FEPP Levy 2025	-	$120.6 M	$120.6 M	0%
Construction and Inspections	$115.9 M	$114.8 M	($1.1 M)	-1%
Human Services Fund	$100.2 M	$99.9 M	($0.3 M)	0%
Transportation Benefit District Fund	$96.8 M	$99.6 M	$2.8 M	3%
Library Fund	$72.6 M	$66.8 M	($5.8 M)	-8%
Families Education Preschool Promise Levy	$63.0 M	$62.8 M	($0.2 M)	0%
Industrial Insurance Fund	$56.1 M	$57.3 M	$1.2 M	2%
Park And Recreation Fund	$53.3 M	$55.1 M	$1.8 M	3%
REET I Capital Fund	$44.0 M	$51.6 M	$7.6 M	17%
Judgment/Claims Fund	$46.1 M	$46.6 M	$0.5 M	1%
REET II Capital Fund	$43.6 M	$43.4 M	($0.2 M)	-1%
2019 Library Levy Fund	$37.7 M	$37.7 M	$0.0 M	0%
Arts and Culture Fund	$29.0 M	$28.8 M	($0.2 M)	-1%
Seattle Center Fund	$28.5 M	$28.4 M	($0.1 M)	0%
Fireman's Pension Fund	$27.5 M	$27.5 M	$0.0 M	0%
2027 LTGO Bond Fund B	-	$27.3 M	$27.3 M	0%
Police Relief & Pension Fund	$22.5 M	$22.5 M	($0.0 M)	0%
Sweetened Beverage Tax Fund	$22.4 M	$22.2 M	($0.2 M)	-1%
2026 Multipurpose LTGO Bond Fund	$164.3 M	$20.3 M	($144.0 M)	-88%
Fleet Capital Fund	$18.1 M	$19.5 M	$1.4 M	8%
UTGO Bond Interest Redemption Fund	$16.2 M	$17.7 M	$1.6 M	10%
Automated Traffic Safety Camera Fund	$15.0 M	$16.3 M	$1.3 M	9%
Employees' Retirement Fund	$15.8 M	$15.7 M	($0.1 M)	-1%
Seattle Streetcar Operations	$14.3 M	$14.3 M	($0.0 M)	0%
Office of Housing Fund	$12.2 M	$13.2 M	$1.0 M	9%
Short-Term Rental Tax Fund	$13.0 M	$12.8 M	($0.2 M)	-2%
Office of Labor Standards Fund	$8.8 M	$9.9 M	$1.0 M	12%
Group Term Life Fund	$7.2 M	$7.2 M	-	0%
Cable TV Franchise Fund	$5.8 M	$6.0 M	$0.2 M	4%

Fund ($ in millions)	2026 Endorsed	2026 Proposed	Change Amount	Percent Change
Municipal Arts Fund	$5.8 M	$5.9 M	$0.1 M	2%
Seattle Center McCaw Hall Fund	$5.9 M	$5.8 M	($0.1 M)	-1%
Move Seattle Levy Fund	$5.6 M	$5.6 M	($0.0 M)	0%
Transit Benefit Fund	$5.6 M	$4.3 M	($1.3 M)	-24%
Facility Asset Preservation Fund	$4.0 M	$4.0 M	-	0%
King County Parks Levy Fund	$2.9 M	$3.8 M	$1.0 M	35%
Unrestricted Cumulative Reserve Fund	$2.4 M	$3.7 M	$1.3 M	57%
Unemployment Insurance Fund	$3.6 M	$3.6 M	-	0%
Election Vouchers Fund	$3.1 M	$3.1 M	($0.0 M)	0%
2017 Multipurpose LTGO Bond Fund	-	$2.1 M	$2.1 M	0%
Fire Fighters Healthcare Fund	$2.0 M	$2.0 M	-	0%
Opioid Settlement Proceed Fund	$1.9 M	$1.9 M	($0.0 M)	0%
Wheelchair Accessible Fund	$1.2 M	$1.2 M	$0.0 M	0%
LTGO Bond Interest and Redemption Fund	$0.9 M	$0.9 M	-	0%
McCaw Hall Capital Reserve	$0.7 M	$0.7 M	-	0%
FileLocal Agency Fund	$0.3 M	$0.3 M	($0.0 M)	-1%
2014 Multipurpose LTGO Bond Fund	-	$0.1 M	$0.1 M	0%
2024 Multipurpose LTGO Bond Fund	$4.7 M	-	($4.7 M)	-100%
2026 LTGO Bond Fund B	$2.9 M	-	($2.9 M)	-100%
Total	**$8,765.9 M**	**$8,893.6 M**	**$124.8 M**	**1%**

Attachment C - Summary of Full-Time Equivalent (FTE) Changes by Department			
Department	**2025 Adopted Total**	**Proposed Changes**	**2026 Proposed Budget**
Seattle Department of Transportation	1,188.50	101.50	1,290.00
Seattle City Light	1,818.80	51.00	1,869.80
Community Assisted Response and Engagement	190.00	49.00	239.00
Seattle Public Utilities	1,567.80	31.00	1,598.80
Seattle Police Department	1,855.40	20.00	1,875.40
Department of Parks and Recreation	1,139.70	15.68	1,155.38
Human Services Department	469.50	11.00	480.50
Seattle Fire Department	1,205.85	8.00	1,213.85
Law Department	209.80	4.00	213.80
Office of Immigrant and Refugee Affairs	12.50	2.50	15.00
Office of Emergency Management	14.00	2.00	16.00
Seattle Center	257.93	2.00	259.93
Office of Arts and Culture	43.75	1.00	44.75
Office of Sustainability and Environment	54.50	1.00	55.50
Civil Service Commissions	10.00	0.00	10.00
Community Police Commission	10.00	0.00	10.00
Department of Education and Early Learning	124.50	0.00	124.50
Economic and Revenue Forecasts	3.00	0.00	3.00
Employees' Retirement System	33.50	0.00	33.50
Ethics and Elections Commission	9.40	0.00	9.40
Legislative Department	102.50	0.00	102.50
Office for Civil Rights	35.00	0.00	35.00
Office of Economic Development	63.00	0.00	63.00
Office of Hearing Examiner	5.00	0.00	5.00
Office of Housing	69.00	0.00	69.00
Office of Intergovernmental Relations	10.00	0.00	10.00
Office of Labor Standards	43.00	0.00	43.00
Office of Planning and Community Development	50.50	0.00	50.50
Office of the City Auditor	10.00	0.00	10.00
Office of the Employee Ombud	6.00	0.00	6.00
Office of the Inspector General	22.50	0.00	22.50
Office of the Mayor	40.50	0.00	40.50
Seattle Municipal Court	200.85	(1.00)	199.85
Department of Neighborhoods	69.00	(2.00)	67.00
Finance and Administrative Services	631.50	(4.50)	627.00
City Budget Office	44.00	(5.00)	39.00
Seattle Department of Human Resources	102.50	(5.00)	97.50
Seattle Information Technology	636.00	(9.00)	627.00
Department of Construction and Inspections	462.00	(10.00)	452.00
Total Budgeted FTE	**12,821.28**	**263.18**	**13,084.46**
Seattle Firefighters' Pension Fund	4.00	0.00	4.00
Seattle Police Relief and Pension Fund	3.00	0.00	3.00
Seattle Public Library	611.00	0.00	611.00
Total Citywide FTEs	**13,439.28**	**263.18**	**13,702.46**

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.*

2026 Proposed Changes: *Includes the position changes in the 2026 Proposed Budget, removal of positions temporarily extended in the 2025 Adopted Budget, plus positions that were approved by Council in 2025 supplemental budgets or stand-alone legislation.*

Attachment D - Capital Improvement Program Summary by Department and Budget Summary Level

Updated – 10.14.25

Budget Summary Level	2025 Revised-2030 Endorsed CIP*	2026-2031 Proposed CIP
Seattle Department of Transportation (SDOT)		
Capital General Expense	$ 38,264,311	$ 36,754,492
Central Waterfront	$ 14,813,000	$ 4,373,001
Major Maintenance/Replacement	$ 618,433,898	$ 769,910,853
Major Projects	$ 2,341,985	$ 1,178,000
Mobility-Capital	$ 1,089,720,221	$ 1,070,741,110
SDOT Total	**$ 1,763,573,415**	**$ 1,882,957,456**

Information Technology		
Capital Improvement Projects	**$ 104,234,670**	**$ 102,086,625**

Seattle Public Library		
Capital Improvements	**$ 20,669,423**	**$ 6,999,000**

Seattle Center (SC)		
Building and Campus Improvements	$ 83,781,712	$ 110,999,797
McCaw Hall Capital Reserve	$ 3,125,083	$ 4,438,000
Monorail Rehabilitation	$ 3,765,000	$ 2,735,754
SC Total	**$ 90,671,795**	**$ 118,173,550**

Seattle City Light		
Conservation & Environmental - CIP	$ 291,169,968	$ 278,668,254
Customer Focused - CIP	$ 843,399,064	$ 881,411,247
Power Supply - CIP	$ 659,887,224	$ 642,215,183
Transmission and Distribution - CIP	$ 1,242,997,108	$ 1,294,471,046
SCL Total	**$ 3,037,453,364**	**$ 3,096,765,730**

Finance & Administrative Services (FAS)		
ADA Improvements	$ 2,636,267	$ 4,562,733
Asset Preservation - Schedule 1 Facilities	$ 30,976,560	$ 28,541,120
Asset Preservation - Schedule 2 Facilities	$ 33,440,440	$ 34,862,880
FAS Oversight-External Projects	$ 3,377,331	$ 1,597,946
FAS Project Delivery Services	$ 31,400,000	$ 28,200,000
Garden of Remembrance	$ 151,957	$ 68,957
General Government Facilities - General	$ 43,207,971	$ 63,613,826
Information Technology	$ 17,243,169	$ -
Neighborhood Fire Stations	$ 39,305,573	$ 38,590,509
Publ Safety Facilities Police	$ (975,948)	$ 14,975,948
Public Safety Facilities Fire	$ 8,945,150	$ 9,815,680
FAS Total	**$ 209,708,470**	**$ 224,829,599**

Seattle Parks and Recreation (SPR)		
Building For The Future	$ 48,445,617	$ 50,928,683
Debt and Special Funding	$ 97,003,319	$ 103,810,974
Fix It First	$ 563,915,408	$ 575,911,973
Maintaining Parks and Facilities	$ 5,711,314	$ 4,595,366
SR520 Mitigation	$ 19,248,000	$ 20,089,784
SPR Total	**$ 734,323,658**	**$ 755,336,780**

Seattle Public Utilities (SPU)		
Combined Sewer Overflows	$ 407,025,051	$ 178,011,081
Distribution	$ 448,052,301	$ 416,086,702
Drainage and Wastewater Infrastructure	$ -	$ 796,427,387
Flooding, Sewer Backup & Landslide	$ 142,254,520	$ (0)
Habitat Conservation Program	$ 15,452,032	$ 11,219,353
New Facilities	$ 81,863,649	$ 81,882,472
Protection of Beneficial Uses	$ 290,415,076	$ 0
Rehabilitation	$ 300,210,091	$ 415,493,377
Rehabilitation & Heavy Equipment	$ 3,385,000	$ 3,452,803
Sediments and Duwamish Valley Water Resilience	$ 121,593,405	$ 468,383,619
Shared Cost Projects	$ 421,868,017	$ 486,358,410
Technology	$ 54,475,412	$ 63,876,588
Transmission	$ 170,923,947	$ 102,719,669
Water Quality & Treatment	$ 78,163,350	$ 114,542,218
Water Resources	$ 62,036,333	$ 108,193,119
Watershed Stewardship	$ 14,642,457	$ 15,037,081
SPU Total	**$ 2,612,360,641**	**$ 3,261,683,879**

Grand Total	**$ 8,572,995,436**	**$ 9,448,832,620**

**Accounts for the 2025 supplemental budget changes and excludes the 2024 Carry Forward to achieve a more accurate comparison between the six-year CIP cycles.*